

# NATIONAL BACK PAIN ASSOCIATION

England & Wales · Charity number 256751

## Details

|                |                                                         |
|----------------|---------------------------------------------------------|
| Other names    | BACKCARE-THE CHARITY FOR HEALTHIER BACKS                |
| Status         | Registered                                              |
| Legal form     | Charitable company                                      |
| Company number | <a href="#">00936855</a>                                |
| Registered     | 1968-09-27                                              |
| Register       | <a href="#">View on the Charity Commission register</a> |

## Contact

|         |                                                                     |
|---------|---------------------------------------------------------------------|
| Address | BackCare<br>29 Bridge Street<br>Hitchin<br>Hertfordshire<br>SG5 2DF |
| Phone   | 02089775474                                                         |
| Email   | <a href="mailto:info@backcare.org.uk">info@backcare.org.uk</a>      |
| Website | <a href="http://www.backcare.org.uk">www.backcare.org.uk</a>        |

## Activities

**Objects:** 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. THE RELIEF OF PERSONS WHO SUFFER SUCH CONDITIONS AND THE ADVANCEMENT OF EDUCATION OF THE PUBLIC CONCERNING SUCH CONDITIONS.

**Activities:** BackCare (registered as the National Back Pain Association) is an independent national charity that helps people manage and prevent back pain by providing information, promoting self help, encouraging debate and funding research into better back care.

## Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

| Period end | Income   | Expenditure | Assets   | Employees |
|------------|----------|-------------|----------|-----------|
| 2024-12-31 | £254,596 | £173,232    | -        | -         |
| 2023-12-31 | £874,135 | £196,855    | £857,184 | 1         |
| 2022-12-31 | £176,000 | £177,000    | -        | -         |
| 2021-12-31 | £140,658 | £191,353    | -        | -         |
| 2020-12-31 | £177,818 | £147,821    | -        | -         |

## Trustees

| Name                           | Role | Appointed  |
|--------------------------------|------|------------|
| Bob Chatterjee                 |      | 2021-03-25 |
| EAMONN SWANTON                 |      | 2013-12-01 |
| Frances Williams Professor     |      | 2022-03-24 |
| Jeremy Charles Thomas Fairbank |      | 2026-03-09 |

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# Accounts

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**REGISTERED COMPANY NUMBER: 00936855 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 256751**

**STRATEGIC REPORT, REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**  
**FOR**  
**NATIONAL BACK PAIN ASSOCIATION**  
**(A COMPANY LIMITED BY GUARANTEE)**

# **NATIONAL BACK PAIN ASSOCIATION**

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**NATIONAL BACK PAIN ASSOCIATION**  
**CHAIRMAN'S REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Introduction:**

The Health Profile for England reports use the Global Burden of Disease study to demonstrate that low back pain and neck pain remain the biggest cause of ill health overall across all age groups (measured by Years Lived with Disability). There are over nine million people living with long term back pain in England, alone and one in three people will live with back pain at some point in their lives. For some it will be short lived, for others it will be chronic.

Musculoskeletal conditions such as back pain cost the National Health Service (NHS) some £4.76 billion each year. In this landscape of increased hybrid and remote working, back pain is increasingly familiar. Furthermore, back injury is one of the largest single causes of lost work days in the UK today and costs the UK economy some £10 billion.

BackCare exists to provide education on back injury prevention, helps provide information to those living with back pain, regardless of cause, and is involved in valuable research studies.

**In 2024:**

We continued the success of the previous two years and our BackCare Awareness Week became even more popular, reinforcing our place as the go to charity for healthier backs.

Our publications:

- \* Handling of People (HOP7), used in most emergency and non-emergency healthcare settings in the UK today, continued to generate interest throughout the year.
- \* 'We've Got Your Back' publication produced as a free resource for healthcare professionals to distribute to staff or patients had topped over 100,000 in circulation by YE24. This 24 page, A5 publication has a wealth of information about the spine and important back health messaging focusing on prevention being better than cure.
- \* New for 2024 was 'Active Back Care' as a free resource, again for healthcare professionals to distribute to staff or patients. This 48 page, A5 publication focuses on staying active which is considered to be one of the best ways to stay fit and healthy.

**Legacy income:**

As a small charity legacies are an important part of our fundraising income and we take them very seriously - such additional income allows us to disseminate more materials, like some of those above, and invest in valuable research studies evaluating the causes, effects, and treatments of back pain. Our legacy promotion within some of our materials, is a reminder to all that the funding of our charitable activities is important.

Whilst 2024 evidenced reduced income from legacies we were still the grateful beneficiary of a number of small ones.

**Fundraising:**

As a small independent charity receiving no government funding, we rely on the support of individuals, healthcare professionals and corporates to fund our important work.

We participate in one major annual fundraising event, being the London Marathon. In 2024, we filled all our places and raised over £55,000.

**Operational:**

Our day-to-day operations continue to be led by our charity CEO, who has many years of experience of working with charities of our size. We also take volunteering very seriously, and BackCare benefits from pro bono support services in the areas of accounts, legal matters, and medical writing, thus saving the charity tens of thousands of pounds, as a result.

We have a Trustee base of four, which is proportional to the size of our charity and a Vice President who has supported BackCare for very many years, previously as both a Trustee and a volunteer CEO.

## **NATIONAL BACK PAIN ASSOCIATION**

### **CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2024**

As Chair, I remain committed to supporting the charity over 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 supporter base, produce educational resources and informative publications like HOP7, build new Branches whilst assisting existing ones, develop regional helplines, aid research projects, host BackCare Awareness Week and continue to work with healthcare professionals and the public alike, in all things back health related.

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

If the Trustees would like me to remain as Chair, I look forward to presenting the report for 2025 in next year's annual report.

**NATIONAL BACK PAIN ASSOCIATION**  
**STRATEGIC REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Introduction:**

The brainchild of businessman Stanley Grundy, BackCare (the National Back Pain Association) was originally set up in 1968. With nowhere to turn following a back injury, Grundy set about creating a charity dedicated to educating the public in ways of preventing and alleviating back pain.

With a long history, BackCare continues to provide education to prevent avoidable back injury, helps to support research and tries to assist those living with back pain through information and signposting.

BackCare has received no government funding. Income is derived from sales of the Handling of People publication, fundraising events, legacies, general donations and some Trust and Foundation support. We also benefit from pro bono services. We also benefit from pro bono services. Whilst YE23 witnessed an uncharacteristically high income, from the result of three substantial legacies, and these contributing over £600,000 towards our YE income of some £833,000. YE 24 has evidenced an income more in line with what we would anticipate without larger legacy income.

The Trustees and CEO are aware of the responsibility of charitable purpose investment of these additional funds. It is also important to maintain sufficient reserves appropriate to the size of the charity and is something that has been given much consideration by the Trustees and CEO. As a result, it is the Trustees wish that there will be sums invested in research/study proposals to realise an improved understanding of back pain, its management and prevention and in accordance with the Founder's priorities for BackCare (the National Back Pain Association) upon its inception.

**Review**

BackCare's vision remains with the charity working collaboratively with other organisations to prevent back pain, or help alleviate the symptoms of it, through research and education. There is also commitment to assisting those who are suffering with back pain to access grants, signpost or provide a listening ear and therefore help to generate positive outcomes.

First created in 1981, BackCare has been successful in publishing the 200 plus page 'Guide to the Handling of People', now in its 7th edition - a publication purported to be the gold standard in the lifting and handling of patients and used in most emergency and non-emergency healthcare settings in the UK, to protect the spines of both the carer and the cared for.

BackCare aims to strengthen and expand the above whilst also investing not only time, but now funding into research into back pain and the prevention or alleviation thereof, through appropriate study proposals, and several options are being investigated.

**Principle risks and uncertainties**

The main risk for BackCare, is financial. BackCare will likely be unable to secure the level of funding received through legacies within 2023, into the future. However, the Trustees and CEO are aware of this and have the following plan in place to mitigate financial risk associated with a fluctuating income.

- \* BackCare, had over 100,000 legacy advertisements in circulation by YE24 - which will help promote the option of support through bequests and further publications in 2025 will promote legacies also.
- \* The work we do, will lead to a corresponding increase in the charity's profile and therefore helping to attract match funding from other sources
- \* The Trustees and CEO understand the core funding channels exclusive of legacies
- \* BackCare's financial policy will ensure that a healthy and appropriate reserves policy exists
- \* A CEO, a committed Trustee Board, a volunteer network offering professional support and services, and accessing third party supplier solutions, as required keeps the organisation lean, thus increasing the prospect of long-term financial sustainability
- \* BackCare will continue to grow its branding as the 'go to' charity for healthier backs

**Key financial performance indicators**

- \* Cashflow management by ensuring that operational costs are within budget
- \* Proportionate burn rate with no monthly negative cash flows
- \* Fundraising ROI - optimum risk/reward of major fundraising events, eg London Marathon
- \* Increasing social value through awareness campaigns that promote BackCare to more people

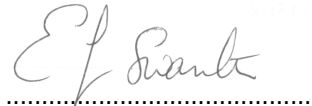
**NATIONAL BACK PAIN ASSOCIATION**  
**STRATEGIC REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

\* Investing in legacy promotion within shareable resources, without cost to the charity

**Conclusion**

BackCare is a small charity with increasing reach. It is in the fortunate position of being agile in its ability to work within the financial constraints within which it finds itself, whilst still delivering charitable purpose without risk to future financial sustainability.

Approved by order of the board of trustees on **25/7/2025**..... and signed on its behalf by:



.....  
E Swanton - Trustee

**NATIONAL BACK PAIN ASSOCIATION**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. 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).

**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.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

**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).

**Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The trustees refer to public benefit throughout this report.

**Financial review**

In 2024, income was as forecast. There was notification of some new smaller legacy income. Operational costs remained low. Monies on the balance sheet will be allocated to further projects during 2025 and 2026.

**NATIONAL BACK PAIN ASSOCIATION**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**FINANCIAL REVIEW**

**Reserves policy**

We ended the year debt free, and the Board was focused on maintaining reserves to ensure the ongoing financial sustainability of the Charity.

Our Reserves Policy is six months of operating costs which the Trustees believe to be sufficient for the charity. Reserves at £100,000, are in line with this.

**Going concern**

The Trustees are confident that the charity will be able to continue to accomplish important things in the years to come. Whilst income in 2024 brought in reduced legacy income, 2023 legacies were an anomaly. There are sufficient reserves and a healthy balance sheet of some 900k.

We have evidenced Legacy income as an important part of our fundraising and under the guidance of our CEO much work is being done to ensure that we continue to promote bequests as a valuable source of income for the charity. We also continue to make great strides with event income and our demand for places at our largest fundraiser of the year the London Marathon, is always high.

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.

The Executive Committee: continues to monitor the performance of, advise and direct the CEO; deals with day-to-day matters that require Trustee decision-making; 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 day-to-day management of the charity is delegated to the CEO, who reports directly to the Chair of Trustees and is further responsible to the Board of Trustees.

**REVIEW OF PERFORMANCE:**

In 2024, BackCare continued to benefit from low operating costs. The CEO, Denise Logan Rose, also uses pro bono professional support where possible covering the areas of finance, legal, medical writing etc and seeks funding opportunities where appropriate to maximise charitable purpose, without compromising the quality of BackCare's work or engaging in unnecessary expenditure.

BackCare Awareness Week (BCAW) 2024, trumped the previous two successful years. This is an annual event that continues to grow in popularity. HOP7 continues to uphold its tradition of being regarded as the gold standard in the handling of people, within most every day and emergency healthcare settings. We have remained committed to assisting research projects, educating the public, and helping our branches too, whilst ensuring that funds are available to sustain our activities.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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.

**Recruitment and appointment of new trustees**

The number and composition of the board is discussed at Trustee meetings. When an opening arises, BackCare pro-actively tries to identify suitable candidates with a range of skills, knowledge and experience that could be useful in helping to guide the charity. 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 and 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.

**NATIONAL BACK PAIN ASSOCIATION**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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.

**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:

- i) select suitable accounting policies and then apply them consistently.
- ii) make judgments and estimates that are reasonable and prudent.
- iii) 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 CEO who reports directly to the Chair on a weekly basis, and who is also responsible to the Board of Trustees.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

00936855 (England and Wales)

**Registered Charity number**

256751

**Registered office**

BackCare  
29 Bridge Street  
Hitchin  
Hertfordshire  
SG5 2DF

**Trustees**

Professor F Williams  
E Swanton  
Professor J C T Fairbank  
B Chatterjee

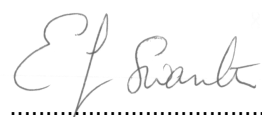
**NATIONAL BACK PAIN ASSOCIATION**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

P Underwood, FCCA  
Morris Crocker  
Chartered Accountants  
Station House  
North Street  
Havant  
Hampshire  
PO9 1QU

Approved by order of the board of trustees on **25/7/2025** ..... and signed on its behalf by:



.....  
E Swanton - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
NATIONAL BACK PAIN ASSOCIATION**

**Independent examiner's report to the trustees of National Back Pain Association ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the charity's trustees of the 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 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 your charity'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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 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.



P Underwood, FCCA

Morris Crocker  
Chartered Accountants  
Station House  
North Street  
Havant  
Hampshire  
PO9 1QU

Date: 28 July 2025 .....

# NATIONAL BACK PAIN ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2024

|                                      | Notes | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | 2024<br>Total<br>funds<br>£ | 2023<br>Total<br>funds<br>£ |
|--------------------------------------|-------|----------------------------|-------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>    |       |                            |                         |                             |                             |
| Donations and legacies               | 2     | 33,244                     | -                       | 33,244                      | 741,484                     |
| <b>Charitable activities</b>         | 5     |                            |                         |                             |                             |
| Sale of publications and other items |       | 91,531                     | -                       | 91,531                      | 29,216                      |
| Other trading activities             | 3     | 56,412                     | 51,045                  | 107,457                     | 90,596                      |
| Investment income                    | 4     | 22,364                     | -                       | 22,364                      | 12,839                      |
| <b>Total</b>                         |       | <u>203,551</u>             | <u>51,045</u>           | <u>254,596</u>              | <u>874,135</u>              |
| <b>EXPENDITURE ON</b>                |       |                            |                         |                             |                             |
| Raising funds                        | 6     | 18,843                     | -                       | 18,843                      | 20,221                      |
| <b>Charitable activities</b>         | 7     |                            |                         |                             |                             |
| Activities                           |       | <u>106,262</u>             | <u>48,127</u>           | <u>154,389</u>              | <u>176,634</u>              |
| <b>Total</b>                         |       | <u>125,105</u>             | <u>48,127</u>           | <u>173,232</u>              | <u>196,855</u>              |
| <b>NET INCOME</b>                    |       | 78,446                     | 2,918                   | 81,364                      | 677,280                     |
| <b>RECONCILIATION OF FUNDS</b>       |       |                            |                         |                             |                             |
| Total funds brought forward          |       | 805,918                    | 51,266                  | 857,184                     | 179,904                     |
| <b>TOTAL FUNDS CARRIED FORWARD</b>   |       | <u><u>884,364</u></u>      | <u><u>54,184</u></u>    | <u><u>938,548</u></u>       | <u><u>857,184</u></u>       |

The notes form part of these financial statements

# NATIONAL BACK PAIN ASSOCIATION

## BALANCE SHEET 31 DECEMBER 2024

|                                              | Notes | 2024<br>£      | 2023<br>£      |
|----------------------------------------------|-------|----------------|----------------|
| <b>FIXED ASSETS</b>                          |       |                |                |
| Investments                                  | 13    | 1              | 1              |
| <b>CURRENT ASSETS</b>                        |       |                |                |
| Stocks                                       | 14    | 6,664          | 5,054          |
| Debtors                                      | 15    | 21,363         | 24,434         |
| Cash at bank and in hand                     |       | 929,733        | 862,616        |
|                                              |       | <u>957,760</u> | <u>892,104</u> |
| <b>CREDITORS</b>                             |       |                |                |
| Amounts falling due within one year          | 16    | (19,213)       | (34,921)       |
|                                              |       | <u>938,547</u> | <u>857,183</u> |
| <b>NET CURRENT ASSETS</b>                    |       |                |                |
|                                              |       | <u>938,548</u> | <u>857,184</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                |                |
|                                              |       | <u>938,548</u> | <u>857,184</u> |
| <b>NET ASSETS</b>                            |       |                |                |
|                                              |       | <u>938,548</u> | <u>857,184</u> |
| <b>FUNDS</b>                                 | 18    |                |                |
| Unrestricted funds                           |       | 884,364        | 805,918        |
| Restricted funds                             |       | 54,184         | 51,266         |
| <b>TOTAL FUNDS</b>                           |       | <u>938,548</u> | <u>857,184</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 25/7/2025 and were signed on its behalf by:

  
 .....  
 E Swanton - Trustee

The notes form part of these financial statements

**NATIONAL BACK PAIN ASSOCIATION**

**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

|                                                                           | Notes | 2024<br>£ | 2023<br>£ |
|---------------------------------------------------------------------------|-------|-----------|-----------|
| <b>Cash flows from operating activities</b>                               |       |           |           |
| Cash generated from operations                                            | 1     | 48,002    | 654,097   |
| Net cash provided by operating activities                                 |       | 48,002    | 654,097   |
| <b>Cash flows from investing activities</b>                               |       |           |           |
| Interest received                                                         |       | 19,115    | 7,903     |
| Net cash provided by investing activities                                 |       | 19,115    | 7,903     |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | 67,117    | 662,000   |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | 862,616   | 200,616   |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |       | 929,733   | 862,616   |

The notes form part of these financial statements

# NATIONAL BACK PAIN ASSOCIATION

## NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024

### 1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

|                                                                                           | 2024<br>£     | 2023<br>£      |
|-------------------------------------------------------------------------------------------|---------------|----------------|
| <b>Net income for the reporting period (as per the Statement of Financial Activities)</b> | 81,364        | 677,280        |
| <b>Adjustments for:</b>                                                                   |               |                |
| Interest received                                                                         | (19,115)      | (7,903)        |
| Increase in stocks                                                                        | (1,610)       | (559)          |
| Decrease in debtors                                                                       | 3,071         | 13,368         |
| Decrease in creditors                                                                     | (15,708)      | (28,089)       |
| <b>Net cash provided by operations</b>                                                    | <u>48,002</u> | <u>654,097</u> |

### 2. ANALYSIS OF CHANGES IN NET FUNDS

|                          | At 1.1.24<br>£ | Cash flow<br>£ | At 31.12.24<br>£ |
|--------------------------|----------------|----------------|------------------|
| <b>Net cash</b>          |                |                |                  |
| Cash at bank and in hand | 862,616        | 67,117         | 929,733          |
|                          | <u>862,616</u> | <u>67,117</u>  | <u>929,733</u>   |
| <b>Total</b>             | <u>862,616</u> | <u>67,117</u>  | <u>929,733</u>   |

The notes form part of these financial statements

## NATIONAL BACK PAIN ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

##### **Going Concern**

The Trustees continue to believe that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, the Trustees have continued to adopt the going concern basis in preparing the financial statements.

##### **Preparation of consolidated financial statements**

The financial statements contain information about National Back Pain Association as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

##### **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 | - 15% on cost |
| Office equipment      | - 33% on cost |

Individual fixed assets costing £500 or more are capitalised at cost.

##### **Related party exemption**

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

##### **Stocks**

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

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

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

## NATIONAL BACK PAIN ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

#### 1. ACCOUNTING POLICIES - continued

##### Fund accounting

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.

##### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### Investments

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

##### Financial Instruments

Financial assets and liabilities are recognised when the charity becomes party to the contractual provisions of the financial instrument. The company holds basic financial instruments which comprise cash at bank, trade and other receivables and trade and other payables.

##### Trade and other debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

##### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, deposits with banks and other short-term highly liquid investments and bank overdrafts. In the balance sheet, bank overdrafts are shown within borrowings or current liabilities.

##### Trade and other creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

#### 2. DONATIONS AND LEGACIES

|                          | 2024          | 2023           |
|--------------------------|---------------|----------------|
|                          | £             | £              |
| Donations                | 4,092         | 30,781         |
| Gift aid                 | -             | 3,780          |
| Legacies                 | 19,775        | 698,811        |
| Membership subscriptions | 9,377         | 8,112          |
|                          | <u>33,244</u> | <u>741,484</u> |

**NATIONAL BACK PAIN ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**3. OTHER TRADING ACTIVITIES**

|                    | 2024           | 2023          |
|--------------------|----------------|---------------|
|                    | £              | £             |
| Fundraising events | 56,412         | 49,534        |
| Branch income      | 51,045         | 41,062        |
|                    | <u>107,457</u> | <u>90,596</u> |

**4. INVESTMENT INCOME**

|                          | 2024          | 2023          |
|--------------------------|---------------|---------------|
|                          | £             | £             |
| Other income             | 3,249         | 4,936         |
| Deposit account interest | 19,115        | 7,903         |
|                          | <u>22,364</u> | <u>12,839</u> |

All investment income is derived from assets held in the United Kingdom.

**5. INCOME FROM CHARITABLE ACTIVITIES**

|                                      | 2024          | 2023          |
|--------------------------------------|---------------|---------------|
| Activity                             | £             | £             |
| Sale of publications and other items | 91,531        | 29,216        |
| Sale of publications and other items | <u>91,531</u> | <u>29,216</u> |

**6. RAISING FUNDS**

**Raising donations and legacies**

|                      | 2024          | 2023          |
|----------------------|---------------|---------------|
|                      | £             | £             |
| Fundraising expenses | 18,843        | 20,221        |
|                      | <u>18,843</u> | <u>20,221</u> |

**7. CHARITABLE ACTIVITIES COSTS**

|            | Direct<br>Costs<br>£ | Support<br>costs (see<br>note 8)<br>£ | Totals<br>£    |
|------------|----------------------|---------------------------------------|----------------|
| Activities | 152,529              | 1,860                                 | 154,389        |
|            | <u>152,529</u>       | <u>1,860</u>                          | <u>154,389</u> |

# NATIONAL BACK PAIN ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

### 8. SUPPORT COSTS

|            |                   |
|------------|-------------------|
|            | Governance costs  |
|            | £                 |
| Activities | 1,860             |
|            | <u>          </u> |

Support costs, included in the above, are as follows:

#### Governance costs

|                             | 2024              | 2023              |
|-----------------------------|-------------------|-------------------|
|                             | Activities        | Total activities  |
|                             | £                 | £                 |
| Accountancy fees            | 300               | -                 |
| Independent examiner's fees | 1,560             | 1,825             |
|                             | <u>          </u> | <u>          </u> |
|                             | 1,860             | 1,825             |
|                             | <u>          </u> | <u>          </u> |

### 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

#### Trustees' expenses

During the year no trustee(s) were reimbursed out of pocket expenses (2023: £Nil).

### 10. STAFF COSTS

|                       | 2024              | 2023              |
|-----------------------|-------------------|-------------------|
|                       | £                 | £                 |
| Wages and salaries    | 59,167            | 49,998            |
| Social security costs | 1,392             | 943               |
| Other pension costs   | 1,321             | 1,313             |
|                       | <u>          </u> | <u>          </u> |
|                       | 61,880            | 52,254            |
|                       | <u>          </u> | <u>          </u> |

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

|                      | 2024              | 2023              |
|----------------------|-------------------|-------------------|
| Administrative staff | 1                 | 1                 |
|                      | <u>          </u> | <u>          </u> |

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

# NATIONAL BACK PAIN ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

### 11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|                                      | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|--------------------------------------|----------------------------|-------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>    |                            |                         |                     |
| Donations and legacies               | 741,484                    | -                       | 741,484             |
| <b>Charitable activities</b>         |                            |                         |                     |
| Sale of publications and other items | 29,216                     | -                       | 29,216              |
| Other trading activities             | 49,534                     | 41,062                  | 90,596              |
| Investment income                    | 12,816                     | 23                      | 12,839              |
| <b>Total</b>                         | <u>833,050</u>             | <u>41,085</u>           | <u>874,135</u>      |
| <b>EXPENDITURE ON</b>                |                            |                         |                     |
| Raising funds                        | 20,221                     | -                       | 20,221              |
| <b>Charitable activities</b>         |                            |                         |                     |
| Activities                           | 128,274                    | 48,360                  | 176,634             |
| <b>Total</b>                         | <u>148,495</u>             | <u>48,360</u>           | <u>196,855</u>      |
| <b>NET INCOME/(EXPENDITURE)</b>      | 684,555                    | (7,275)                 | 677,280             |
| <b>RECONCILIATION OF FUNDS</b>       |                            |                         |                     |
| Total funds brought forward          | 121,363                    | 58,541                  | 179,904             |
| <b>TOTAL FUNDS CARRIED FORWARD</b>   | <u>805,918</u>             | <u>51,266</u>           | <u>857,184</u>      |

### 12. TANGIBLE FIXED ASSETS

|                                        | Fixtures<br>and<br>fittings<br>£ | Office<br>equipment<br>£ | Totals<br>£  |
|----------------------------------------|----------------------------------|--------------------------|--------------|
| <b>COST</b>                            |                                  |                          |              |
| At 1 January 2024 and 31 December 2024 | <u>1,123</u>                     | <u>3,304</u>             | <u>4,427</u> |
| <b>DEPRECIATION</b>                    |                                  |                          |              |
| At 1 January 2024 and 31 December 2024 | <u>1,123</u>                     | <u>3,304</u>             | <u>4,427</u> |
| <b>NET BOOK VALUE</b>                  |                                  |                          |              |
| At 31 December 2024                    | <u>-</u>                         | <u>-</u>                 | <u>-</u>     |
| At 31 December 2023                    | <u>-</u>                         | <u>-</u>                 | <u>-</u>     |

# NATIONAL BACK PAIN ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

### 13. FIXED ASSET INVESTMENTS

|                                        | Shares in<br>group<br>undertakings<br>£ |
|----------------------------------------|-----------------------------------------|
| <b>MARKET VALUE</b>                    |                                         |
| At 1 January 2024 and 31 December 2024 | 1                                       |
| <b>NET BOOK VALUE</b>                  |                                         |
| At 31 December 2024                    | 1                                       |
| At 31 December 2023                    | 1                                       |

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

#### **Back Care Trading Limited (company number 03745212)**

Registered office: United Kingdom

Nature of business: Retail

|                                | %<br>holding | 31.12.24<br>£ | 31.12.23<br>£ |
|--------------------------------|--------------|---------------|---------------|
| Class of share:                |              |               |               |
| Ordinary                       | 100          | (291)         | (291)         |
| Aggregate capital and reserves |              |               |               |

Back Care Trading Limited has not traded during this financial year.

### 14. STOCKS

|       | 2024<br>£ | 2023<br>£ |
|-------|-----------|-----------|
| Stock | 6,664     | 5,054     |

### 15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                                    | 2024<br>£ | 2023<br>£ |
|------------------------------------|-----------|-----------|
| Trade debtors                      | 1,340     | 7,575     |
| Amounts owed by group undertakings | 16        | -         |
| VAT                                | 4,650     | 3,215     |
| Prepayments and accrued income     | 15,357    | 13,644    |
|                                    | 21,363    | 24,434    |

**NATIONAL BACK PAIN ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | 2024          | 2023          |
|---------------------------------|---------------|---------------|
|                                 | £             | £             |
| Trade creditors                 | 729           | 4,946         |
| Social security and other taxes | 1,100         | 3,130         |
| Other creditors                 | 2,116         | 2,267         |
| Accruals and deferred income    | 15,268        | 24,578        |
|                                 | <u>19,213</u> | <u>34,921</u> |

**17. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

|                     | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | 2024<br>Total<br>funds<br>£ | 2023<br>Total<br>funds<br>£ |
|---------------------|----------------------------|-------------------------|-----------------------------|-----------------------------|
| Investments         | 1                          | -                       | 1                           | 1                           |
| Current assets      | 901,717                    | 56,043                  | 957,760                     | 892,104                     |
| Current liabilities | (17,354)                   | (1,859)                 | (19,213)                    | (34,921)                    |
|                     | <u>884,364</u>             | <u>54,184</u>           | <u>938,548</u>              | <u>857,184</u>              |

**18. MOVEMENT IN FUNDS**

|                                                 | At 1.1.24<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.24<br>£ |
|-------------------------------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b>                       |                |                                  |                     |
| General fund                                    | 775,918        | 85,769                           | 861,687             |
| Designated funds, further HOP7 production costs | 30,000         | (7,323)                          | 22,677              |
|                                                 | <u>805,918</u> | <u>78,446</u>                    | <u>884,364</u>      |
| <b>Restricted funds</b>                         |                |                                  |                     |
| Branch accounts                                 | 51,266         | 2,918                            | 54,184              |
|                                                 | <u>51,266</u>  | <u>2,918</u>                     | <u>54,184</u>       |
| <b>TOTAL FUNDS</b>                              | <u>857,184</u> | <u>81,364</u>                    | <u>938,548</u>      |

# NATIONAL BACK PAIN ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

### 18. MOVEMENT IN FUNDS - continued

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

|                                                 | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|-------------------------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>                       |                            |                            |                           |
| General fund                                    | 203,551                    | (117,782)                  | 85,769                    |
| Designated funds, further HOP7 production costs | -                          | (7,323)                    | (7,323)                   |
|                                                 | 203,551                    | (125,105)                  | 78,446                    |
| <b>Restricted funds</b>                         |                            |                            |                           |
| Branch accounts                                 | 51,045                     | (48,127)                   | 2,918                     |
| <b>TOTAL FUNDS</b>                              | <u>254,596</u>             | <u>(173,232)</u>           | <u>81,364</u>             |

### Comparatives for movement in funds

|                                                 | At 1.1.23<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.23<br>£ |
|-------------------------------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b>                       |                |                                  |                     |
| General fund                                    | 91,363         | 684,555                          | 775,918             |
| Designated funds, further HOP7 production costs | 30,000         | -                                | 30,000              |
|                                                 | 121,363        | 684,555                          | 805,918             |
| <b>Restricted funds</b>                         |                |                                  |                     |
| Branch accounts                                 | 58,541         | (7,275)                          | 51,266              |
| <b>TOTAL FUNDS</b>                              | <u>179,904</u> | <u>677,280</u>                   | <u>857,184</u>      |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 833,050                    | (148,495)                  | 684,555                   |
| <b>Restricted funds</b>   |                            |                            |                           |
| Branch accounts           | 41,085                     | (48,360)                   | (7,275)                   |
| <b>TOTAL FUNDS</b>        | <u>874,135</u>             | <u>(196,855)</u>           | <u>677,280</u>            |

# NATIONAL BACK PAIN ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

### 18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

|                                                 | At 1.1.23<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.24<br>£ |
|-------------------------------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b>                       |                |                                  |                     |
| General fund                                    | 91,363         | 770,324                          | 861,687             |
| Designated funds, further HOP7 production costs | 30,000         | (7,323)                          | 22,677              |
|                                                 | <u>121,363</u> | <u>763,001</u>                   | <u>884,364</u>      |
| <b>Restricted funds</b>                         |                |                                  |                     |
| Branch accounts                                 | 58,541         | (4,357)                          | 54,184              |
|                                                 | <u>179,904</u> | <u>758,644</u>                   | <u>938,548</u>      |
| <b>TOTAL FUNDS</b>                              | <u>179,904</u> | <u>758,644</u>                   | <u>938,548</u>      |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                                                 | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|-------------------------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>                       |                            |                            |                           |
| General fund                                    | 1,036,601                  | (266,277)                  | 770,324                   |
| Designated funds, further HOP7 production costs | -                          | (7,323)                    | (7,323)                   |
|                                                 | <u>1,036,601</u>           | <u>(273,600)</u>           | <u>763,001</u>            |
| <b>Restricted funds</b>                         |                            |                            |                           |
| Branch accounts                                 | 92,130                     | (96,487)                   | (4,357)                   |
|                                                 | <u>1,128,731</u>           | <u>(370,087)</u>           | <u>758,644</u>            |
| <b>TOTAL FUNDS</b>                              | <u>1,128,731</u>           | <u>(370,087)</u>           | <u>758,644</u>            |

### 19. EMPLOYEE BENEFIT OBLIGATIONS

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 £1,321 (2023:£1,313). Contributions totalling £257 (2023: £Nil) were payable to the fund at the balance sheet date and are included in creditors.

**NATIONAL BACK PAIN ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**20. RELATED PARTY DISCLOSURES**

There has been no related party transactions during the current year (2023: None)

**21. ULTIMATE CONTROLLING PARTY**

The charitable company is not under the control of another entity or any one individual.

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# Accounts

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**REGISTERED COMPANY NUMBER: 00936855 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 256751**

**STRATEGIC REPORT, REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023  
FOR  
NATIONAL BACK PAIN ASSOCIATION**

# NATIONAL BACK PAIN ASSOCIATION

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**NATIONAL BACK PAIN ASSOCIATION**  
**CHAIRMAN'S REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**The chairperson presents his statement for the year:**

**Introduction:**

One in three people will live with back pain at some point in their lives. For some it will be short lived, for others it will be chronic.

Musculoskeletal conditions such as back pain cost the National Health Service (NHS) some £4.76 billion each year. In this new landscape of home working, back pain is increasingly familiar. However, even before the changes that the pandemic brought about in hybrid and remote working, back pain was the fifth most common reason people would see any health care practitioner.

Back injury is one of the largest single causes of lost work days in the UK today and costs the UK economy some £10 billion.

Back Care exists to provide education on back injury prevention, helps provide information to those living with back pain, regardless of cause and is involved in valuable research studies.

**In 2023:**

2023 was an exceptional year for BackCare, both in terms of the receipt of three independent legacies totalling funds of some £700,000, and also because our charitable purpose evidenced two major milestones:

" The completion of the 7th edition of our Handling of People (HOP7), used in most emergency and non-emergency healthcare settings in the UK today, and

" BackCare's most successful BackCare Awareness Week (BCAW). In 2023 BCAW saw even more employers participate and the distribution of over 50,000 Back Health booklets (created for the purpose), together with very many tens of thousands more booklets shared electronically.

**Legacy income:**

As a small charity legacies are an important part of our fundraising income and we take them very seriously - such additional income allows us to disseminate more materials related to back injury prevention and invest in valuable research studies evaluating the causes, effects, and treatments of back pain. In October 2023, our newly published Back Health booklet provided important back health information and managed to incorporate legacy promotion reaching over 50,000 people directly. This type of active but discreet promotion will pay dividends in the future.

With £700,000 being raised in legacy income during the course of the financial year the Trustees are outlining plans for how this income can be best used to assist in multi-year education projects, research to both understand the causes and potential outcomes for back pain through early detection, helplines and forming new styles of BackCare Branches - aimed at extending reach and the dissemination of more information and educational resources.

**HOP7:**

The Handling of People 7th edition (HOP7) is an important manual as it seeks to reduce the incidences of preventable back related injury to both the patient and importantly the care giver, alike.

Whilst the 200 plus page publication incurred significant costs, its need is clearly evidenced with back pain alone, accounting for some 40% of sickness absence in the NHS.

There was much interest in HOP7 with many advanced orders and post publication orders continued to be received daily. We anticipate that 1500 copies will have been despatched by Summer 2024.

**BackCare Awareness Week:**

2023 was an even more successful year than our two previous records in 2021 and 2022. We are immensely proud of how this important week in our calendar has grown and now reaches potentially over one million people. Companies, Health Authorities, and organisations are participating.

The carefully produced materials have been immensely well received and we are hopeful that back injuries will have been prevented, as a result.

**NATIONAL BACK PAIN ASSOCIATION**  
**CHAIRMAN'S REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**Fundraising:**

We rely solely on donations as we are a small, independent charity and receive no government funding. We have support from individuals and corporates in the form of donations and/or memberships and such everyday income is important for us.

We participate in one major annual fundraising event, being the London Marathon. In 2023, we had slightly fewer places available to us than in 2022, but still managed to raise over £60,000.

**Operational:**

Our day-to-day operations continue to be led by our charity CEO, who has many years of experience of working with charities of our size. We also take volunteering very seriously, and BackCare benefits from pro bono support services in the areas of accounts, legal matters, and medical writing, thus saving the charity tens of thousands of pounds, as a result. We have a Trustee base of four, which is proportional to the size of our charity and a Vice President who has supported BackCare for very many years, previously as both a Trustee and a volunteer CEO.

As Chair, I remain 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 supporter base, produce educational resource materials and informative publications like HOP7, build new Branches whilst supporting existing ones, develop regional helplines, aid research projects, host BackCare Awareness Week and continue to assist healthcare professionals and the public alike, in all things back health related.

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

I look forward to presenting the report for 2024 in next year's annual report.

**NATIONAL BACK PAIN ASSOCIATION**  
**STRATEGIC REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**Introduction:**

The brainchild of businessman Stanley Grundy, BackCare (the National Back Pain Association) was originally set up in 1968. With nowhere to turn following a back injury, Grundy set about creating a charity dedicated to educating the public in ways of preventing and alleviating back pain.

With a long history, BackCare continues to provide education to prevent avoidable back injury, helps to support research and tries to assist those living with back pain through information and signposting.

BackCare has received no government funding and has always relied on donations for its income. These donations range from the proceeds of fundraising events, contributions towards materials that we supply, Branch income, memberships, some Trust and Foundation support and an element of small, one-off donations - including legacies. YE23 witnessed an uncharacteristically high income, from the result of three substantial legacies, and these contributing over £600,000 towards our YE income of some £833,000.

The Trustees and CEO are aware of the responsibility of charitable purpose investment of these additional funds. It is also important to maintain sufficient reserves appropriate to the size of the charity and is something that has been given much consideration by the Trustees and CEO.

**Review**

BackCare's vision sees the charity working collaboratively with other organisations to prevent back pain, or help alleviate the symptoms of, through research and education. There is also commitment to assisting those who are suffering with back pain to access grants, signpost or provide a listening ear and therefore help to generate positive outcomes.

First created in 1981, BackCare has been successful in publishing the 200 plus page 'Guide to the Handling of People', now in its 7th edition - a publication purported to be the gold standard in the lifting and handling of patients and used in most emergency and non-emergency healthcare settings in the UK, to protect the spines of both the carer and the cared for.

BackCare wishes to strengthen and expand the above whilst also investing not only time, but now funding into research into back pain and the prevention or alleviation thereof, through appropriate study proposals, and several options are being investigated.

**Principle risks and uncertainties**

The main risk for BackCare, is financial. With a sudden increase in legacy funding, BackCare could find itself in a position where such increase is short lived. However, the Trustees and CEO are aware of this and have the following plan to mitigate financial risk associated with an unpredictable income.

- i) BackCare, will have over 100,000 legacy advertisements in circulation by YE24 - which will help promote the option of support through bequests
- ii) Such a substantial increase in funding and, therefore, the work we can do, will lead to a corresponding increase in the charity's profile so helping to attract match funding from other sources
- iii) The Trustees and CEO understand the core funding channels exclusive of legacies
- iv) BackCare's financial policy will ensure that a healthy and appropriate reserves policy exists
- v) With a CEO, a committed Trustee Board, a volunteer network offering professional support and services, and accessing third party supplier solutions, as required keeps the organisation lean, thus increasing the prospect of long-term financial sustainability
- vi) BackCare will continue to grow its branding as the 'go to' charity for healthier backs

**Key financial performance indicators**

- i) Rising contributions towards publications/materials produced
- ii) Cashflow management by ensuring that operational costs are within budget
- iii) Proportionate burn rate with no monthly negative cash flows
- iv) Fundraising ROI - optimum risk/reward of major fundraising events, eg London Marathon
- v) Increasing social value through awareness campaigns that promote BackCare to more people
- vi) Investing in legacy promotion within shareable resources, without cost to the charity

**Conclusion**

**NATIONAL BACK PAIN ASSOCIATION**  
**STRATEGIC REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

BackCare is a small charity with increasing reach. It is in the fortunate position of being agile in its ability to work within the financial constraints within which it finds itself, whilst still delivering charitable purpose without risk to future financial sustainability.

Approved by order of the board of trustees on 30 September 2024 and signed on its behalf by:



E Swanton - Trustee

**NATIONAL BACK PAIN ASSOCIATION**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. 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).

**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.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

**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).

**Financial review**

In 2023 income increased significantly, whilst our 2023 operational expenditure remained low, by comparison. Monies accrued in 2023, more than the Reserve's policy will be spent during 2024 and 2025.

**Reserves policy**

We ended the year debt free, and the Board was focused on maintaining reserves to ensure the ongoing financial sustainability of the Charity.

Our Reserves Policy is six months of operating costs which the Trustees believe to be sufficient for the charity. Reserves at £100,000, are in line with this.

**NATIONAL BACK PAIN ASSOCIATION**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**FINANCIAL REVIEW**

**Going concern**

The Trustees are confident that the charity will be able to continue to accomplish important things in the years to come. Great strides have been made in 2023 to pave the way for such success and there has been the receipt of three significant legacies, giving further financial stability and even more to build on.

We have evidenced Legacy income as an important part of our fundraising and under the guidance of our CEO much work is being done to ensure that we continue to promote bequests as a valuable source of income for the charity.

We also continue to make great strides with event income and have already evidenced a successful London Marathon event in 2024 and have another 34 runners already signed up to participate in the London Marathon 2025. We will also continue to seek the support of corporates and Trusts and Foundations to further our work, particularly in the exploration of large-scale projects, because of our increased legacy income.

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.

The Executive Committee: continues to monitor the performance of, advise and direct the CEO; deals with day-to-day matters that require Trustee decision-making; 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 day-to-day management of the charity is delegated to the CEO, who reports directly to the Chair of Trustees and is further responsible to the Board of Trustees.

**REVIEW OF PERFORMANCE:**

In 2023, BackCare continued to benefit from a substantial reduction in operating costs, coupled with a significant rise in income (both outcomes allowing more funds to be directed towards charitable purpose). The CEO, Denise Logan Rose, also utilises pro bono professional support where possible covering the areas of finance, legal, medical writing etc and seeks funding opportunities where appropriate to maximise our charitable purpose, without compromising the quality of our work or engaging in unnecessary expenditure.

BackCare Awareness Week (BCAW) 2023 trumped BCAW 22 when it became the most successful to date. HOP7 was finalised and promises to keep its tradition of being regarded as the gold standard in the handling of people, within most every day and emergency healthcare settings. We have remained committed to assisting research projects, supporting our membership and helping our branches too, whilst ensuring that funds are available to sustain our activities.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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.

**Recruitment and appointment of new trustees**

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 and 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.

**NATIONAL BACK PAIN ASSOCIATION**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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

**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:

- i) select suitable accounting policies and then apply them consistently.
- ii) make judgments and estimates that are reasonable and prudent.
- iii) 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 CEO who reports directly to the Chair on a weekly basis, and who is also responsible to the Board of Trustees.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

00936855 (England and Wales)

**Registered Charity number**

256751

**Registered office**

BackCare  
29 Bridge Street  
Hitchin  
Hertfordshire  
SG5 2DF

**Trustees**

Professor F Williams  
E Swanton  
Professor J C T Fairbank  
B Chatterjee

**NATIONAL BACK PAIN ASSOCIATION**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

P Underwood, FCCA

Morris Crocker

Chartered Accountants

Station House

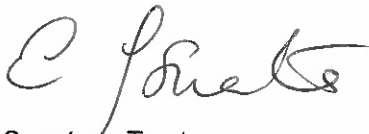
North Street

Havant

Hampshire

PO9 1QU

Approved by order of the board of trustees on 30 September 2024 and signed on its behalf by:



E Swanton - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
NATIONAL BACK PAIN ASSOCIATION**

**Independent examiner's report to the trustees of National Back Pain Association ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity's trustees of the 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 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 your charity'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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 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.



P Underwood, FCCA

Morris Crocker  
Chartered Accountants  
Station House  
North Street  
Havant  
Hampshire  
PO9 1QU

30 September 2024

**NATIONAL BACK PAIN ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

|                                        | Notes | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | 2023<br>Total<br>funds<br>£ | 2022<br>Total<br>funds<br>£ |
|----------------------------------------|-------|----------------------------|-------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      |       |                            |                         |                             |                             |
| Donations and legacies                 | 2     | 741,484                    | -                       | 741,484                     | 44,620                      |
| <b>Charitable activities</b>           | 5     |                            |                         |                             |                             |
| Sale of publications and other items   |       | 29,216                     | -                       | 29,216                      | 19,343                      |
| Other trading activities               | 3     | 49,534                     | 41,062                  | 90,596                      | 91,358                      |
| Investment income                      | 4     | 12,816                     | 23                      | 12,839                      | 20,312                      |
| <b>Total</b>                           |       | <u>833,050</u>             | <u>41,085</u>           | <u>874,135</u>              | <u>175,633</u>              |
| <br><b>EXPENDITURE ON</b>              |       |                            |                         |                             |                             |
| Raising funds                          | 6     | 20,221                     | -                       | 20,221                      | 19,182                      |
| <b>Charitable activities</b>           | 7     |                            |                         |                             |                             |
| Activities                             |       | <u>128,274</u>             | <u>48,360</u>           | <u>176,634</u>              | <u>158,017</u>              |
| <b>Total</b>                           |       | <u>148,495</u>             | <u>48,360</u>           | <u>196,855</u>              | <u>177,199</u>              |
| <br><b>NET INCOME/(EXPENDITURE)</b>    |       | 684,555                    | (7,275)                 | 677,280                     | (1,566)                     |
| <br><b>RECONCILIATION OF FUNDS</b>     |       |                            |                         |                             |                             |
| Total funds brought forward            |       | 121,363                    | 58,541                  | 179,904                     | 181,470                     |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>805,918</u></u>      | <u><u>51,266</u></u>    | <u><u>857,184</u></u>       | <u><u>179,904</u></u>       |

The notes form part of these financial statements

# NATIONAL BACK PAIN ASSOCIATION

## BALANCE SHEET 31 DECEMBER 2023

|                                              | Notes | 2023<br>£      | 2022<br>£      |
|----------------------------------------------|-------|----------------|----------------|
| <b>FIXED ASSETS</b>                          |       |                |                |
| Investments                                  | 13    | 1              | 1              |
| <b>CURRENT ASSETS</b>                        |       |                |                |
| Stocks                                       | 14    | 5,054          | 4,495          |
| Debtors                                      | 15    | 24,434         | 37,802         |
| Cash at bank and in hand                     |       | 862,616        | 200,616        |
|                                              |       | <u>892,104</u> | <u>242,913</u> |
| <b>CREDITORS</b>                             |       |                |                |
| Amounts falling due within one year          | 16    | (34,921)       | (63,010)       |
|                                              |       | <u>857,183</u> | <u>179,903</u> |
| <b>NET CURRENT ASSETS</b>                    |       |                |                |
|                                              |       | <u>857,184</u> | <u>179,904</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                |                |
|                                              |       | <u>857,184</u> | <u>179,904</u> |
| <b>NET ASSETS</b>                            |       |                |                |
|                                              |       | <u>857,184</u> | <u>179,904</u> |
| <b>FUNDS</b>                                 | 18    |                |                |
| Unrestricted funds                           |       | 805,918        | 121,363        |
| Restricted funds                             |       | 51,266         | 58,541         |
| <b>TOTAL FUNDS</b>                           |       | <u>857,184</u> | <u>179,904</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 30 September 2024 and were signed on its behalf by:



E Swanton - Trustee

The notes form part of these financial statements

**NATIONAL BACK PAIN ASSOCIATION**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

|                                                                               | Notes | 2023<br>£             | 2022<br>£             |
|-------------------------------------------------------------------------------|-------|-----------------------|-----------------------|
| <b>Cash flows from operating activities</b>                                   |       |                       |                       |
| Cash generated from operations                                                | 1     | 654,097               | 35,597                |
| Net cash provided by operating activities                                     |       | <u>654,097</u>        | <u>35,597</u>         |
| <b>Cash flows from investing activities</b>                                   |       |                       |                       |
| Interest received                                                             |       | 7,903                 | 116                   |
| Net cash provided by investing activities                                     |       | <u>7,903</u>          | <u>116</u>            |
| <b>Change in cash and cash equivalents<br/>in the reporting period</b>        |       | <u>662,000</u>        | <u>35,713</u>         |
| <b>Cash and cash equivalents at the<br/>beginning of the reporting period</b> |       | <u>200,616</u>        | <u>164,903</u>        |
| <b>Cash and cash equivalents at the end<br/>of the reporting period</b>       |       | <u><u>862,616</u></u> | <u><u>200,616</u></u> |

The notes form part of these financial statements

# NATIONAL BACK PAIN ASSOCIATION

## NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2023

### 1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

|                                                                                                         | 2023<br>£      | 2022<br>£     |
|---------------------------------------------------------------------------------------------------------|----------------|---------------|
| <b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b> | 677,280        | (1,566)       |
| <b>Adjustments for:</b>                                                                                 |                |               |
| Interest received                                                                                       | (7,903)        | (116)         |
| (Increase)/decrease in stocks                                                                           | (559)          | 2,505         |
| Decrease/(increase) in debtors                                                                          | 13,368         | (15,826)      |
| (Decrease)/increase in creditors                                                                        | (28,089)       | 50,600        |
| <b>Net cash provided by operations</b>                                                                  | <u>654,097</u> | <u>35,597</u> |

### 2. ANALYSIS OF CHANGES IN NET FUNDS

|                          | At 1.1.23<br>£ | Cash flow<br>£ | At 31.12.23<br>£ |
|--------------------------|----------------|----------------|------------------|
| <b>Net cash</b>          |                |                |                  |
| Cash at bank and in hand | 200,616        | 662,000        | 862,616          |
|                          | <u>200,616</u> | <u>662,000</u> | <u>862,616</u>   |
| <b>Total</b>             | <u>200,616</u> | <u>662,000</u> | <u>862,616</u>   |

The notes form part of these financial statements

# NATIONAL BACK PAIN ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

#### **Preparation of consolidated financial statements**

The financial statements contain information about National Back Pain Association as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

#### **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 | - 15% on cost |
| Office equipment      | - 33% on cost |

Individual fixed assets costing £500 or more are capitalised at cost.

#### **Stocks**

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

#### **Taxation**

The charity is exempt from corporation 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.

# NATIONAL BACK PAIN ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

### 1. ACCOUNTING POLICIES - continued

#### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### Investments

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

#### Trade and other debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, deposits with banks and other short-term highly liquid investments and bank overdrafts. In the balance sheet, bank overdrafts are shown within borrowings or current liabilities.

#### Trade and other creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

### 2. DONATIONS AND LEGACIES

|                          | 2023           | 2022          |
|--------------------------|----------------|---------------|
|                          | £              | £             |
| Helpline                 | -              | 10,000        |
| Donations                | 30,781         | 8,983         |
| Gift aid                 | 3,780          | -             |
| Legacies                 | 698,811        | -             |
| Membership subscriptions | 8,112          | 25,637        |
|                          | <u>741,484</u> | <u>44,620</u> |

### 3. OTHER TRADING ACTIVITIES

|                    | 2023          | 2022          |
|--------------------|---------------|---------------|
|                    | £             | £             |
| Fundraising events | 49,534        | 57,782        |
| Branch income      | 41,062        | 33,576        |
|                    | <u>90,596</u> | <u>91,358</u> |

**NATIONAL BACK PAIN ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**4. INVESTMENT INCOME**

|                          | 2023          | 2022          |
|--------------------------|---------------|---------------|
|                          | £             | £             |
| Other income             | 4,936         | 20,196        |
| Deposit account interest | 7,903         | 116           |
|                          | <u>12,839</u> | <u>20,312</u> |

All investment income is derived from assets held in the United Kingdom.

**5. INCOME FROM CHARITABLE ACTIVITIES**

|                                      | 2023   | 2022   |
|--------------------------------------|--------|--------|
| Activity                             | £      | £      |
| Sale of publications and other items | 29,216 | 19,343 |

**6. RAISING FUNDS**

**Raising donations and legacies**

|                      | 2023          | 2022          |
|----------------------|---------------|---------------|
|                      | £             | £             |
| Fundraising expenses | <u>20,221</u> | <u>19,182</u> |

**7. CHARITABLE ACTIVITIES COSTS**

|            | Direct Costs   | Support costs (see note 8) | Totals         |
|------------|----------------|----------------------------|----------------|
|            | £              | £                          | £              |
| Activities | <u>174,809</u> | <u>1,825</u>               | <u>176,634</u> |

**8. SUPPORT COSTS**

|            | Governance costs |
|------------|------------------|
|            | £                |
| Activities | <u>1,825</u>     |

Support costs, included in the above, are as follows:

**Governance costs**

|                             | 2023         | 2022             |
|-----------------------------|--------------|------------------|
|                             | Activities   | Total activities |
|                             | £            | £                |
| Independent examiner's fees | <u>1,825</u> | <u>3,650</u>     |

# NATIONAL BACK PAIN ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

### 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

#### Trustees' expenses

During the year no trustee(s) were reimbursed out of pocket expenses (2022: £Nil).

### 10. STAFF COSTS

|                       | 2023          | 2022          |
|-----------------------|---------------|---------------|
|                       | £             | £             |
| Wages and salaries    | 49,998        | 49,998        |
| Social security costs | 943           | 1,420         |
| Other pension costs   | 1,313         | 1,203         |
|                       | <u>52,254</u> | <u>52,621</u> |

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

|                      | 2023     | 2022     |
|----------------------|----------|----------|
|                      | 1        | 1        |
| Administrative staff | <u>1</u> | <u>1</u> |

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

### 11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|                                      | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|--------------------------------------|----------------------------|-------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>    |                            |                         |                     |
| Donations and legacies               | 34,620                     | 10,000                  | 44,620              |
| <b>Charitable activities</b>         |                            |                         |                     |
| Sale of publications and other items | 19,343                     | -                       | 19,343              |
| Other trading activities             | 57,782                     | 33,576                  | 91,358              |
| Investment income                    | 20,312                     | -                       | 20,312              |
| <b>Total</b>                         | <u>132,057</u>             | <u>43,576</u>           | <u>175,633</u>      |
| <b>EXPENDITURE ON</b>                |                            |                         |                     |
| Raising funds                        | 19,182                     | -                       | 19,182              |
| <b>Charitable activities</b>         |                            |                         |                     |
| Activities                           | 132,423                    | 25,594                  | 158,017             |
| <b>Total</b>                         | <u>151,605</u>             | <u>25,594</u>           | <u>177,199</u>      |
| <b>NET INCOME/(EXPENDITURE)</b>      | (19,548)                   | 17,982                  | (1,566)             |
| <b>RECONCILIATION OF FUNDS</b>       |                            |                         |                     |
| Total funds brought forward          | 140,911                    | 40,559                  | 181,470             |

# NATIONAL BACK PAIN ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

### 11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

|                                    | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|------------------------------------|----------------------------|-------------------------|---------------------|
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>121,363</u>             | <u>58,541</u>           | <u>179,904</u>      |

### 12. TANGIBLE FIXED ASSETS

|                                           | Fixtures<br>and<br>fittings<br>£ | Office<br>equipment<br>£ | Totals<br>£  |
|-------------------------------------------|----------------------------------|--------------------------|--------------|
| <b>COST</b>                               |                                  |                          |              |
| At 1 January 2023 and<br>31 December 2023 | <u>1,123</u>                     | <u>3,304</u>             | <u>4,427</u> |
| <b>DEPRECIATION</b>                       |                                  |                          |              |
| At 1 January 2023 and<br>31 December 2023 | <u>1,123</u>                     | <u>3,304</u>             | <u>4,427</u> |
| <b>NET BOOK VALUE</b>                     |                                  |                          |              |
| At 31 December 2023                       | <u>-</u>                         | <u>-</u>                 | <u>-</u>     |
| At 31 December 2022                       | <u>-</u>                         | <u>-</u>                 | <u>-</u>     |

### 13. FIXED ASSET INVESTMENTS

|                                           | Shares in<br>group<br>undertakings<br>£ |
|-------------------------------------------|-----------------------------------------|
| <b>MARKET VALUE</b>                       |                                         |
| At 1 January 2023 and<br>31 December 2023 | <u>1</u>                                |
| <b>NET BOOK VALUE</b>                     |                                         |
| At 31 December 2023                       | <u>1</u>                                |
| At 31 December 2022                       | <u>1</u>                                |

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

#### Back Care Trading Limited (company number 03745212)

Registered office: United Kingdom

Nature of business: Retail

| Class of share: | %<br>holding |
|-----------------|--------------|
| Ordinary        | 100          |

|                                | 31.12.23<br>£ | 31.12.22<br>£ |
|--------------------------------|---------------|---------------|
| Aggregate capital and reserves | (291)         | (291)         |

Back Care Trading Limited has not traded during this financial year.

**NATIONAL BACK PAIN ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**14. STOCKS**

|       | 2023         | 2022         |
|-------|--------------|--------------|
|       | £            | £            |
| Stock | 5,054        | 4,495        |
|       | <u>5,054</u> | <u>4,495</u> |

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                | 2023          | 2022          |
|--------------------------------|---------------|---------------|
|                                | £             | £             |
| Trade debtors                  | 7,575         | 22,984        |
| VAT                            | 3,215         | 1,285         |
| Prepayments and accrued income | 13,644        | 13,533        |
|                                | <u>24,434</u> | <u>37,802</u> |

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | 2023          | 2022          |
|---------------------------------|---------------|---------------|
|                                 | £             | £             |
| Trade creditors                 | 4,946         | 47,373        |
| Social security and other taxes | 3,130         | 1,297         |
| Other creditors                 | 2,267         | 1,063         |
| Accruals and deferred income    | 24,578        | 13,277        |
|                                 | <u>34,921</u> | <u>63,010</u> |

**17. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

|                     | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | 2023<br>Total<br>funds<br>£ | 2022<br>Total<br>funds<br>£ |
|---------------------|----------------------------|-------------------------|-----------------------------|-----------------------------|
| Investments         | 1                          | -                       | 1                           | 1                           |
| Current assets      | 838,571                    | 53,533                  | 892,104                     | 242,913                     |
| Current liabilities | (32,654)                   | (2,267)                 | (34,921)                    | (63,010)                    |
|                     | <u>805,918</u>             | <u>51,266</u>           | <u>857,184</u>              | <u>179,904</u>              |

**18. MOVEMENT IN FUNDS**

|                                                    | At 1.1.23<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.23<br>£ |
|----------------------------------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b>                          |                |                                  |                     |
| General fund                                       | 91,363         | 684,555                          | 775,918             |
| Designated funds, further HOP7<br>production costs | 30,000         | -                                | 30,000              |
|                                                    | <u>121,363</u> | <u>684,555</u>                   | <u>805,918</u>      |
| <b>Restricted funds</b>                            |                |                                  |                     |
| Branch accounts                                    | 58,541         | (7,275)                          | 51,266              |
|                                                    | <u>58,541</u>  | <u>(7,275)</u>                   | <u>51,266</u>       |
| <b>TOTAL FUNDS</b>                                 | <u>179,904</u> | <u>677,280</u>                   | <u>857,184</u>      |

# NATIONAL BACK PAIN ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

### 18. MOVEMENT IN FUNDS - continued

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 833,050                    | (148,495)                  | 684,555                   |
| <b>Restricted funds</b>   |                            |                            |                           |
| Branch accounts           | 41,085                     | (48,360)                   | (7,275)                   |
| <b>TOTAL FUNDS</b>        | <u>874,135</u>             | <u>(196,855)</u>           | <u>677,280</u>            |

### Comparatives for movement in funds

|                                                    | At 1.1.22<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.12.22<br>£ |
|----------------------------------------------------|----------------|----------------------------------|------------------------------------|---------------------|
| <b>Unrestricted funds</b>                          |                |                                  |                                    |                     |
| General fund                                       | 140,911        | (19,548)                         | (30,000)                           | 91,363              |
| Designated funds, further HOP7<br>production costs | -              | -                                | 30,000                             | 30,000              |
|                                                    | <u>140,911</u> | <u>(19,548)</u>                  | <u>-</u>                           | <u>121,363</u>      |
| <b>Restricted funds</b>                            |                |                                  |                                    |                     |
| Branch accounts                                    | 40,559         | 17,982                           | -                                  | 58,541              |
| <b>TOTAL FUNDS</b>                                 | <u>181,470</u> | <u>(1,566)</u>                   | <u>-</u>                           | <u>179,904</u>      |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 132,057                    | (151,605)                  | (19,548)                  |
| <b>Restricted funds</b>   |                            |                            |                           |
| Branch accounts           | 43,576                     | (25,594)                   | 17,982                    |
| <b>TOTAL FUNDS</b>        | <u>175,633</u>             | <u>(177,199)</u>           | <u>(1,566)</u>            |

# NATIONAL BACK PAIN ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

### 18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

|                                                    | At 1.1.22<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.12.23<br>£ |
|----------------------------------------------------|----------------|----------------------------------|------------------------------------|---------------------|
| <b>Unrestricted funds</b>                          |                |                                  |                                    |                     |
| General fund                                       | 140,911        | 665,007                          | (30,000)                           | 775,918             |
| Designated funds, further HOP7<br>production costs | -              | -                                | 30,000                             | 30,000              |
|                                                    | <u>140,911</u> | <u>665,007</u>                   | <u>-</u>                           | <u>805,918</u>      |
| <b>Restricted funds</b>                            |                |                                  |                                    |                     |
| Branch accounts                                    | 40,559         | 10,707                           | -                                  | 51,266              |
|                                                    | <u>40,559</u>  | <u>10,707</u>                    | <u>-</u>                           | <u>51,266</u>       |
| <b>TOTAL FUNDS</b>                                 | <u>181,470</u> | <u>675,714</u>                   | <u>-</u>                           | <u>857,184</u>      |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 965,107                    | (300,100)                  | 665,007                   |
| <b>Restricted funds</b>   |                            |                            |                           |
| Branch accounts           | 84,661                     | (73,954)                   | 10,707                    |
|                           | <u>1,049,768</u>           | <u>(374,054)</u>           | <u>675,714</u>            |
| <b>TOTAL FUNDS</b>        | <u>1,049,768</u>           | <u>(374,054)</u>           | <u>675,714</u>            |

### 19. EMPLOYEE BENEFIT OBLIGATIONS

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 £1,313 (2022:£1,203). Contributions totalling £Nil (2022: £255) were payable to the fund at the balance sheet date and are included in creditors.

### 20. RELATED PARTY DISCLOSURES

There has been no related party transactions during the current year.

**NATIONAL BACK PAIN ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**21. ULTIMATE CONTROLLING PARTY**

The charitable company is not under the control of another entity or any one individual.

**NATIONAL BACK PAIN ASSOCIATION**

England & Wales - Charity number 256751

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# Accounts

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Company registration number: 0936855  
Charity number: 256751

ANNUAL REPORT AND FINANCIAL  
STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2022

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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# 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 2022

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|                                  |                                                                                                                                                             |
|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Trustees</b>                  | Mr E Swanton, Chair<br>Professor J C Fairbank<br>Mr E C Barnes (resigned 14 July 2022)<br>Mr B Chatterjee<br>Professor F Williams (appointed 24 March 2022) |
| <b>Company registered number</b> | 0936855                                                                                                                                                     |
| <b>Charity registered number</b> | 256751                                                                                                                                                      |
| <b>Registered office</b>         | 29 Bridge Street<br>Hitchin<br>Hertfordshire<br>SG5 2DF                                                                                                     |
| <b>Accountants</b>               | Menzies LLP<br>Chartered Accountants<br>Centrum House<br>36 Station Road<br>Egham<br>Surrey<br>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 2022

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The chairman presents his statement for the year.

2022 was a much improved year for BackCare, with a growth in income and an increase in charitable purpose, which only served to prove that the measures put in place by the Trustees during 2021 were the correct ones for the current landscape. As a result, we have continued to excel in supporting those living with back pain regardless of cause and helping prevent avoidable back injury through education and information resources. We also maintained our continued commitment to aid research projects focused on identifying causes of back pain and providing potential solutions for back pain relief. A project we have supported is one looking at a breakthrough hypothesis that low-grade bacterial infection in the discs of the vertebrae can be the cause of chronic lower back pain (CLBP). This applies to sufferers with pathological changes in the vertebrae of their spine - modic changes – visible on MRI scans. Potential treatment would involve the development of an injectable antibiotic formula that enables delivery to the site of the infection. If clinical trials prove successful it will be the beginning of a potential game changer for vast numbers of people living with CLBP. BackCare aims to promote such exciting developments in health care.

In 2022, there was a big challenge to make our BackCare Awareness week more successful than in 2021 which had held the previous record of having some 500,000 employees accessing our campaign materials. 2022 lived up to the challenge by engaging with some one million employees. We believe that BackCare Awareness Week will continue to go from strength to strength and we are committed to both extending the reach and incorporating early education by engaging with schools in 2023.

The biggest project of 2022 was finalising the text for the long-awaited update of the Handling of People (HOP) series, a resource first brought to print in 1981, and soon to be in its 7th edition. HOP is used in most emergency and non-emergency healthcare settings throughout the UK today. It has been a long and challenging process to bring this significant 7th edition to fruition. The protracted nature of developing the text, particularly considering the unique strains caused by the pandemic, has led to a circular problem of reviewing content to ensure accuracy and relevance but in so doing contributing to seemingly endless delays, and further costs. It is, however, a huge part of our charitable purpose and will, like former editions, play a significant role in back safety for both the care giver and the cared for. In 2022, we also chose to develop HOP7 into something beyond a book because there are many people who rely on it to produce training materials. To facilitate this, as an initial step, we have made the illustrations available to users as a digital licence. 2023 will see this work extended when HOP7, as a print version, will be accompanied by digital options for both text and illustration content. In 2022, we also canvassed the opinions of healthcare and training professionals and, as a result, will continue to extend the content beyond its current offering in 2023 as a fully digital publication.

There was a substantial reduction in operating costs in 2022, combined with an increase in income. The combined effect allowed us to comfortably absorb the additional costs of producing HOP7, which we knew from the outset were going to be larger than the revenue received. But the HOP series is part of our charitable purpose and our ongoing commitment to reduce preventable back injury. As such, the Trustees are both mindful and accepting of the fact that any charge made for HOP7, is by way of a contribution only and does not represent full cost recovery.

In 2022, we continued the background work in delivering the first pilot project for our Helpline. As a result, 2023 will see the launch of this and with it, we hope, many more regional helplines to follow.

With one in three people living with back pain at some point of their lives and back injury one of the largest single causes of lost work days in the UK today, there is still much need for BackCare's work. The staff and Trustees are aware that work must be underpinned by sustainable funding, and it is a balance that we must strike in all decision making.

We understand the important role that legacies can play in supporting costs, and as such try to ensure that both the scale of the problems associated with back pain are visible to all and that the valuable role, we have in working in back health is clearly understood. Where possible we have in the last few years had a renewed vigour in promoting the value of bequests to BackCare and in 2022 were advised of three high value legacies supporting our work, with funds available in 2023. Access to these additional funds will assist us enormously in our multi-year education projects, research, helplines and forming new styles of BackCare Branches – aimed at extending reach and the dissemination of information and educational resources.

In 2022, we powered beyond the success that we delivered in 2021, with our biggest fundraiser of the year witnessing some £65,000 from the London Marathon event. This being our most successful year to-date, and we thank our participants for their enormous contribution. We continued our fundraising efforts through our memberships, corporate donations and applications to Trusts and Foundations – an area that we will be able to progress further during 2023.

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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 2022

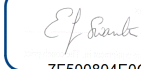
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Our day-to-day operations continue to be led by a charity Director, with many years of experience working with charities of our size, of operational delivery and securing income. She works with many people who provide professional pro bono support services including but not limited to the areas of accounts, legal matters, and medical writing and thus saving the charity tens of thousands of pounds as a result. We have a Trustee base of four, which is proportional to the size of our charity and a Vice President who has supported BackCare for very many years, previously as both a Trustee and a volunteer CEO.

As Chair, I remain 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 supporter base, produce educational resource materials and informative publications like TalkBack and the content delivered through HOP, build new Branches whilst supporting existing ones, develop regional helplines, aid research projects, host BackCare Awareness Week and continue to assist healthcare professionals and the public alike, in all things back health related.

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

I look forward to presenting the report for 2023 in next year's annual report.

DocuSigned by:  
  
.....  
7F500804E0CE47A...  
Eamonn Swanton, Chairman  
Date: 11-Sep-2023

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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 2022

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The Board of Trustees presents its report with the financial statements of the Charity for the year ended 31 December 2022.

#### **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:**

Eddie Barnes (resigned 14 July 2022)  
Professor Jeremy Fairbank  
Eamonn Swanton  
Bob Chatterjee  
Professor Frances Williams (appointed 24 March 2022)

#### **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

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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 2022

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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 2022, BackCare benefitted from a substantial reduction in operating costs, coupled with a significant rise in income (both outcomes allowing more funds to be directed towards charitable purpose). The Associate Director, Denise Logan Rose, also utilises pro bono professional support where possible covering the areas of finance, legal, medical writing etc and seeks funding opportunities where appropriate to maximise our charitable purpose, without compromising the quality of our work or engaging in unnecessary expenditure.

BackCare Awareness Week (BCAW) 2022 trumped BCAW 21 when it became the most successful to date. HOP7 was finalised and promises to keep its tradition of being regarded as the gold standard in the handling of people, within most everyday and emergency healthcare settings. We have remained committed to assisting research projects, supporting our membership and helping our branches too, whilst ensuring that funds are available to sustain our activities.

#### **FINANCIAL REVIEW:**

In 2022 we increased income significantly by circa £25k from 2021 and £67k from YE20 (if we exclude legacy income of £60k). Whilst our 2022 expenditure was at a similar level to income in 2022, it included some £45,000 of production costs for HOP7.

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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 2022

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#### RESERVES POLICY:

We ended the year debt free, and the Board was focused on building reserves to ensure the ongoing financial sustainability of the Charity.

For YE 2022 we have added Free Reserves (Allocated) within our Accounts due to further purchase invoicing that is being accrued by the final print and production stages of HOP7, and this we believe to be an additional circa £30,000. Our Restricted reserves include monies yet to be spent on the provision of a Berkshire helpline, together with monies held by the Branches within their own bank accounts.

Our Reserves Policy is six months of operating costs which the Trustees believe to be sufficient for the charity. Reserves at £90,000, are in line with this.

#### GOING CONCERN:

The Trustees are confident that the charity will be able to continue to accomplish important things in the years to come. Great strides have been made in 2022 to pave the way for such success and there is also confirmation that the income of three significant legacies will be realised in 2023, giving further financial stability and even more to build on.

We have seen Legacy income as an important part of our fundraising and under the guidance of our Director much work is being done to ensure that we continue to promote bequests as a valuable source of income for the charity. We also continue to make great strides with event income and have 40 runners signed up to participate in the London Marathon 2023. We will also continue to seek the support of corporates and Trusts and Foundations to further our work, particularly in the exploration of large-scale projects.

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.

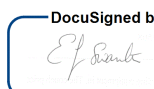
The Executive Committee: continues to monitor the performance of, advise and direct the Associate Director; deals with day-to-day matters that require Trustee decision-making; maintains an overview of constitutional, legal, financial, and operational matters to ensure BackCare's compliance with the requirements of the Charity Commission, Companies House, and relevant legislation. The 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:

DocuSigned by:  
  
.....7F500804E0CE47A.....  
**Eamonn Swanton**  
Chairman  
Date: 11-Sep-2023

# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

**MENZIES**  
BRIGHTER THINKING

### INDEPENDENT EXAMINER'S REPORT

#### 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 2022.

#### 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: 13-Sep-2023

**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 2022

|                                    | Note | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                    |                                  |                             |                             |
| Donations and legacies             | 3    | 34,620                             | 10,000                           | 44,620                      | 50,797                      |
| Charitable activities              | 4    | 19,343                             | -                                | 19,343                      | 41,599                      |
| Other trading activities           | 5    | 57,782                             | 33,576                           | 91,358                      | 47,679                      |
| Investments                        |      | 116                                | -                                | 116                         | -                           |
| Other income                       |      | 20,196                             | -                                | 20,196                      | 10,333                      |
| <b>Total income</b>                |      | <b>132,057</b>                     | <b>43,576</b>                    | <b>175,633</b>              | <b>150,408</b>              |
| <b>Expenditure on:</b>             |      |                                    |                                  |                             |                             |
| Raising funds                      | 6    | 19,182                             | -                                | 19,182                      | 17,807                      |
| Charitable activities              |      | 132,423                            | 25,594                           | 158,017                     | 173,546                     |
| <b>Total expenditure</b>           |      | <b>151,605</b>                     | <b>25,594</b>                    | <b>177,199</b>              | <b>191,353</b>              |
| <b>Net movement in funds</b>       |      | <b>(19,548)</b>                    | <b>17,982</b>                    | <b>(1,566)</b>              | <b>(40,945)</b>             |
| <b>Reconciliation of funds:</b>    |      |                                    |                                  |                             |                             |
| Total funds brought forward        |      | 140,911                            | 40,559                           | 181,470                     | 222,415                     |
| Net movement in funds              |      | (19,548)                           | 17,982                           | (1,566)                     | (40,945)                    |
| <b>Total funds carried forward</b> |      | <b>121,363</b>                     | <b>58,541</b>                    | <b>179,904</b>              | <b>181,470</b>              |

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

The notes on pages 10 to 20 form part of these financial statements.

# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

### BALANCE SHEET

#### AS AT 31 DECEMBER 2022

|                                                | Note | 2022<br>£      | 2021<br>£      |
|------------------------------------------------|------|----------------|----------------|
| <b>Fixed assets</b>                            |      |                |                |
| Investments                                    | 12   | 1              | 1              |
|                                                |      | <u>1</u>       | <u>1</u>       |
| <b>Current assets</b>                          |      |                |                |
| Stocks                                         |      | 4,495          | 7,000          |
| Debtors                                        | 13   | 37,802         | 21,976         |
| Cash at bank and in hand                       |      | 200,617        | 164,903        |
|                                                |      | <u>242,914</u> | <u>193,879</u> |
| Creditors: amounts falling due within one year | 14   | (63,011)       | (12,410)       |
| <b>Net current assets</b>                      |      | <u>179,903</u> | <u>181,469</u> |
| <b>Total net assets</b>                        |      | <u>179,904</u> | <u>181,470</u> |
| <b>Charity funds</b>                           |      |                |                |
| Restricted funds                               | 15   | 58,541         | 40,559         |
| Unrestricted funds                             | 15   | 121,363        | 140,911        |
| <b>Total funds</b>                             |      | <u>179,904</u> | <u>181,470</u> |

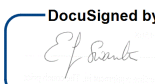
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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:

DocuSigned by:  
  
 7F500804E0CE47A...  
**Mr E Swanton, Chair**

Date: 11-Sep-2023

The notes on pages 10 to 20 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 2022

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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 2022

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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 |
|------------------|-------------------|

##### 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 2022

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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.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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 2022

#### 3. Income from donations and legacies

|                         | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|-------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Donations and legacies  | 8,983                              | 10,000                           | <b>18,983</b>               | 23,102                      |
| Membership Subscription | 25,637                             | -                                | <b>25,637</b>               | 27,695                      |
|                         | <u>34,620</u>                      | <u>10,000</u>                    | <u><b>44,620</b></u>        | <u>50,797</u>               |
| <i>Total 2021</i>       | <u><u>41,047</u></u>               | <u><u>9,750</u></u>              | <u><u>50,797</u></u>        |                             |

#### 4. Income from charitable activities

|                                      | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|--------------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Sale of publications and other items | 19,343                             | <b>19,343</b>               | 41,599                      |
|                                      | <u>41,599</u>                      | <u>41,599</u>               |                             |
| <i>Total 2021</i>                    | <u><u>41,599</u></u>               | <u><u>41,599</u></u>        |                             |

#### 5. Income from other activities

##### Income from fundraising events

|                    | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|--------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Fundraising events | 57,782                             | -                                | <b>57,782</b>               | 31,016                      |
| Branch income      | -                                  | 33,576                           | <b>33,576</b>               | 16,663                      |
|                    | <u>57,782</u>                      | <u>33,576</u>                    | <u><b>91,358</b></u>        | <u>47,679</u>               |
| <i>Total 2021</i>  | <u><u>47,679</u></u>               | <u><u>-</u></u>                  | <u><u>47,679</u></u>        |                             |

# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

#### 6. Expenditure on raising funds

##### Costs of raising voluntary income

|                      | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|----------------------|------------------------------------|-----------------------------|-----------------------------|
| Fundraising expenses | 19,182                             | <b>19,182</b>               | 15,307                      |
| Wages and salaries   | -                                  | -                           | 2,500                       |
|                      | <u>19,182</u>                      | <u><b>19,182</b></u>        | <u>17,807</u>               |
| <i>Total 2021</i>    | <u>17,807</u>                      | <u>17,807</u>               |                             |

#### 7. Analysis of expenditure by activities

|                   | Activities<br>undertaken<br>directly<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|-------------------|---------------------------------------------------|-----------------------------|-----------------------------|
| Direct costs      | 158,017                                           | <b>158,017</b>              | 173,546                     |
|                   | <u>158,017</u>                                    | <u><b>158,017</b></u>       | <u>173,546</u>              |
| <i>Total 2021</i> | <u>173,546</u>                                    | <u>173,546</u>              |                             |

# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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

##### Analysis of direct costs

|                                               | Activities<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|-----------------------------------------------|-------------------------|-----------------------------|-----------------------------|
| Staff costs                                   | 52,621                  | <b>52,621</b>               | 82,419                      |
| Talkback costs                                | -                       | -                           | 13,424                      |
| Publications, Campaigns and Service Provision | 11,663                  | <b>11,663</b>               | 8,168                       |
| Rent and rates                                | -                       | -                           | 18,020                      |
| Professional fees                             | 3,475                   | <b>3,475</b>                | 3,025                       |
| Office costs                                  | 16,620                  | <b>16,620</b>               | 6,690                       |
| Bank charges                                  | 354                     | <b>354</b>                  | 470                         |
| Insurance                                     | 3,983                   | <b>3,983</b>                | 3,431                       |
| Equipment costs                               | 1,176                   | <b>1,176</b>                | 2,478                       |
| Travel expenses                               | 52                      | <b>52</b>                   | -                           |
| Website costs                                 | -                       | -                           | 177                         |
| Consultant costs                              | -                       | -                           | 19,149                      |
| Bad debts                                     | 562                     | <b>562</b>                  | 113                         |
| Branch expenses                               | 37,511                  | <b>37,511</b>               | 15,982                      |
| HOP7 Production costs                         | 30,000                  | <b>30,000</b>               | -                           |
|                                               | <u>158,017</u>          | <u><b>158,017</b></u>       | <u>173,546</u>              |
| <i>Total 2021</i>                             | <u>173,546</u>          | <u>173,546</u>              |                             |

#### 8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £3,650 (2021 - £3,325).

#### 9. Staff costs

|                                                      | 2022<br>£            | 2021<br>£     |
|------------------------------------------------------|----------------------|---------------|
| Wages and salaries                                   | <b>49,998</b>        | 82,856        |
| Social security costs                                | <b>1,420</b>         | 1,431         |
| Contribution to defined contribution pension schemes | <b>1,203</b>         | 632           |
|                                                      | <u><b>52,621</b></u> | <u>84,919</u> |

# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

#### 9. Staff costs (continued)

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

|                      | 2022<br>No. | 2021<br>No. |
|----------------------|-------------|-------------|
| Administrative staff | 1           | 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 (2021 - £NIL).

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - £NIL).

#### 11. Tangible fixed assets

|                          | Office<br>equipment<br>£ |
|--------------------------|--------------------------|
| <b>Cost or valuation</b> |                          |
| At 1 January 2022        | 4,428                    |
| At 31 December 2022      | 4,428                    |
| <b>Depreciation</b>      |                          |
| At 1 January 2022        | 4,428                    |
| At 31 December 2022      | 4,428                    |
| <b>Net book value</b>    |                          |
| At 31 December 2022      | -                        |
| At 31 December 2021      | -                        |

# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

#### 12. Fixed asset investments

|                          | Investments<br>in subsidiary<br>companies<br>£ |
|--------------------------|------------------------------------------------|
| <b>Cost or valuation</b> |                                                |
| At 1 January 2022        | 1                                              |
| At 31 December 2022      | <u>1</u>                                       |

#### Principal subsidiaries

The following was a subsidiary undertaking of the Charity:

| Name                     | Company<br>number | Holding |
|--------------------------|-------------------|---------|
| Backcare Trading Limited | 03745212          | 100%    |

The financial results of the subsidiary for the year were:

| Name                     | Net assets<br>£ |
|--------------------------|-----------------|
| Backcare Trading Limited | (291)           |

#### 13. Debtors

|                                | 2022<br>£     | 2021<br>£     |
|--------------------------------|---------------|---------------|
| <b>Due within one year</b>     |               |               |
| Trade debtors                  | 22,984        | 20,080        |
| Other debtors                  | 1,285         | 338           |
| Prepayments and accrued income | 13,533        | 1,558         |
|                                | <u>37,802</u> | <u>21,976</u> |

# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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

|                                    | 2022<br>£     | 2021<br>£     |
|------------------------------------|---------------|---------------|
| Trade creditors                    | 47,374        | 1,154         |
| Other taxation and social security | 1,297         | 6,848         |
| Other creditors                    | 1,063         | 815           |
| Accruals and deferred income       | 13,277        | 3,593         |
|                                    | <b>63,011</b> | <b>12,410</b> |

#### 15. Statement of funds

##### Statement of funds - current year

|                                 | Balance at 1<br>January 2022<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at 31<br>December<br>2022<br>£ |
|---------------------------------|-----------------------------------|----------------|------------------|--------------------------|----------------------------------------|
| <b>Unrestricted funds</b>       |                                   |                |                  |                          |                                        |
| <b>Designated funds</b>         |                                   |                |                  |                          |                                        |
| Further HOP7 Production costs   | -                                 | -              | -                | 30,000                   | 30,000                                 |
| <b>General funds</b>            |                                   |                |                  |                          |                                        |
| General Funds                   | 140,911                           | 132,057        | (151,605)        | (30,000)                 | 91,363                                 |
| <b>Total Unrestricted funds</b> | <b>140,911</b>                    | <b>132,057</b> | <b>(151,605)</b> | <b>-</b>                 | <b>121,363</b>                         |
| <b>Restricted funds</b>         |                                   |                |                  |                          |                                        |
| Branch accounts                 | 40,559                            | 33,576         | (25,594)         | -                        | 48,541                                 |
| Helpline                        | -                                 | 10,000         | -                | -                        | 10,000                                 |
|                                 | <b>40,559</b>                     | <b>43,576</b>  | <b>(25,594)</b>  | <b>-</b>                 | <b>58,541</b>                          |
| <b>Total of funds</b>           | <b>181,470</b>                    | <b>175,633</b> | <b>(177,199)</b> | <b>-</b>                 | <b>179,904</b>                         |

# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

#### 15. Statement of funds (continued)

##### Statement of funds - prior year

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

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

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

|                               | <b>Unrestricted<br/>funds<br/>2022<br/>£</b> | <b>Restricted<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|-------------------------------|----------------------------------------------|--------------------------------------------|---------------------------------------|
| Fixed asset investments       | 1                                            | -                                          | 1                                     |
| Current assets                | 184,373                                      | 58,541                                     | 242,914                               |
| Creditors due within one year | (63,011)                                     | -                                          | (63,011)                              |
| <b>Total</b>                  | <b>121,363</b>                               | <b>58,541</b>                              | <b>179,904</b>                        |

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

|                               | <i>Unrestricted<br/>funds<br/>2021<br/>£</i> | <i>Restricted<br/>funds<br/>2021<br/>£</i> | <i>Total<br/>funds<br/>2021<br/>£</i> |
|-------------------------------|----------------------------------------------|--------------------------------------------|---------------------------------------|
| 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>                        |

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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 2022

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#### **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 £1,203 (2021 - £632). Contributions totalling £Nil (2021 - £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 (2021: £Nil) by Back Care Trading Limited, a wholly owned subsidiary company. The balance is not interest bearing and is repayable on demand.

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# Accounts

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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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# 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

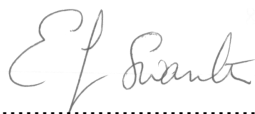
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We are a small but agile team. Our day-to-day operations continue to be led by a charity Director, with many years of experience working with charities of our size. We have a Trustee base of four, which is proportional to the size of our charity and 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

---

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:**

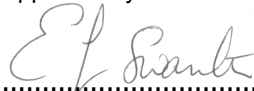
The Trustees are confident that, with the cost saving measures taken during 2021 and with the ongoing work of our Associate Director that the charity will be able to continue to accomplish great things in the years to come. We see Legacy income as an important part of this, and under the guidance of 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: 634F24DE92A4471...

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<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <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<br>£             | 2020<br>£             |
|------------------------------------------------|------|-----------------------|-----------------------|
| <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 |
|------------------|--------------------|

##### 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<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|--------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| 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<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|--------------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Sale of publications and other items | <u>41,599</u>                      | <u><b>41,599</b></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<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|--------------------|------------------------------------|-----------------------------|-----------------------------|
| 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<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|----------------------|------------------------------------|-----------------------------|-----------------------------|
| 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<br>undertaken<br>directly<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|-------------------|---------------------------------------------------|-----------------------------|-----------------------------|
| 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<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|-----------------------------------------------|-------------------------|-----------------------------|-----------------------------|
| 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<br>£            | 2020<br>£     |
|------------------------------------------------------|----------------------|---------------|
| 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> |

# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

### 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<br>No. | 2020<br>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<br>equipment<br>£ |
|--------------------------|--------------------------|
| <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      | -                        |

# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

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

#### 12. Fixed asset investments

|                          | Investments<br>in subsidiary<br>companies<br>£ |
|--------------------------|------------------------------------------------|
| <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<br>number | Registered office or principal<br>place of business                                                   | Holding |
|--------------------------|-------------------|-------------------------------------------------------------------------------------------------------|---------|
| Backcare Trading Limited | 03745212          | Monkey Puzzle House, 69-<br>71, Windmill Road, Sunbury-On-<br>Thames, Middlesex, England,<br>TW16 7DT | 100%    |

The financial results of the subsidiary for the year were:

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

#### 13. Debtors

|                                | 2021<br>£     | 2020<br>£     |
|--------------------------------|---------------|---------------|
| <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<br>£     | 2020<br>£     |
|------------------------------------|---------------|---------------|
| 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<br>January 2021<br>£ | Income<br>£    | Expenditure<br>£ | Balance at 31<br>December<br>2021<br>£ |
|------------------|-----------------------------------|----------------|------------------|----------------------------------------|
| 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<br>1 January<br>2020<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 December<br>2020<br>£ |
|------------------|--------------------------------------|----------------|------------------|--------------------------|----------------------------------------|
| 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<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| 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<br>funds<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| 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.

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# Accounts

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Company registration number: 0936855  
Charity number: 256751

ANNUAL REPORT AND FINANCIAL  
STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2020

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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# 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 2020

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#### **Trustees**

Mr E Swanton, Chair  
Dr B R Hammond PhD  
Ms A Thomson  
Mr J C T Fairbank  
Mr E C Barnes  
Mr L Gooblar  
Ms L M Oscar (resigned 28 September 2020)  
Mr B Chatterjee (appointed 25 March 2021)

#### **Company registered number**

0936855

#### **Charity registered number**

256751

#### **Registered office**

Monkey Puzzle House, 69-71 Windmill Road, Sunbury-on-Thames, TW16 7DT

#### **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 2020

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The chairman presents his statement for the year.

2020 was a challenging year for all and for BackCare it was no different. We were however notified during the year that we were the beneficiaries of a significant legacy of some £60k. The Trustees also did everything within their powers to ensure that BackCare remained as strong as possible and adapted working practices to continue to deliver much needed services to those who require our assistance as well as support those in research and the healthcare professions. It was, sadly, our Branches that suffered most during lockdown with the inevitable suspension of their therapies during these periods.

During 2020 Backcare focused on the following goals to:

- continue with the pre-production work on HOP 7, including essential information related to the handling of people in a pandemic
- ensure those needing our support by telephone/email during lockdown were assisted
- further promote the distribution of our literature
- recruit a senior member of personnel to assist the CEO
- improve the website without undue expenditure
- promote the spinal health of Nurses, through our BackCare Awareness week

Our Backcare Awareness Week, 5th to 9th Oct, focused on Back Pain in the Nursing community. The 2020 London Virgin Money Marathon was cancelled but a number of our runners chose to complete the race virtually or continued their fundraising efforts, realising over £25k which was gratefully received. Although Membership has not risen, member numbers have not declined either. The decision was taken by Trustees to delay the publication of HOP7 in 2020 as it was felt important to include information related to working in a pandemic. HOP7 will be published in September 2021.

Dr Brian Hammond PhD (the previous Chairman) continued in the post of Acting CEO and towards the end of the year has been assisted by a new Charity Director.

I would like to thank our Trustees, Jeremy Fairbank, Ann Thomson, Len Gooblar, Eddie Barnes and Lyndee Oscar for their hard work during another difficult year. I am exceedingly grateful to Dr. Brian Hammond PhD for continuing in the position of Acting CEO this year as without Brian's support the Charity would not be where it is today. It is also with regret that we are saying farewell to Lyndee Oscar who has decided to retire as a Trustee. On a final note, I would like to welcome Mr Bob Chatterjee who has agreed to join our Board of Trustees for the new financial year.

Looking forwards

I am committed to supporting the charity over the next two years to improve on sustainable income streams and membership, make the most from our magazine and advertising revenue, build and support our branches, develop our helpline, recover our app (or develop a new app), build on past work to become a source for people seeking back care help through professionals or other means and to build sufficient revenue to contribute to research and education.

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 and be the 'go to' resource for back pain.

I look forward to presenting the report for 2021 in next year's annual report.

DocuSigned by:

*Mr E Swanton*

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Eamonn Swanton, Chairman  
Date: 31 March 2021

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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 2020

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The Board of Trustees presents its report with the financial statements of the Charity for the year ended 31 December 2020.

#### **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.

#### **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  
Eddie Barnes  
Jeremy Fairbank  
Leonard Gooblar  
Lyndee Oscar (resigned 28 September 2020)  
Ann Thomson  
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 2020

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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.

There are two sub-committees, which report to the Board.

The Executive Committee recruits, monitors the performance of, advises and directs the Chief Executive; 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 Committee monitors research developments and peer reviews articles and publications. It provides expertise in relation to publications, products and educational materials; generates ideas and suggests writers and editors for new publications; and reviews project plans and proposed materials.

Day-to-day management of the charity is delegated to the Chief Executive who reports and is 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:

During 2020 a concerted effort was made to prepare for the landscape post Pandemic to ensure that BackCare will be in the best position for the start of 2021. We have continued to support our Branches through this difficult time and it is with regret that our West London Branch decided to close, after many years in operation.

The charity appointed one Associate Director, Denise Logan Rose and engaged the services of a temporary part-time Fundraising Consultant to work directly with BackCare's Trustee and volunteer CEO, Brian Hammond. One further appointment was made but this ended within the first month due to personal reasons and it was decided not to readvertise the position. The existing, small Head Office team, Alison Shore – Senior Administrator, Gordon Alexander – Membership Officer and Ann Mary Kandathil – freelance Accounts have all adapted well to the new working arrangements during

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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 2020

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lockdown, welcomed the additional personnel and continued to help BackCare to undertake our excellent work. A special thanks to them.

Much progress has been made on compiling HOP7 with the inclusion of materials about the handing of people during a pandemic. The scheduled completion date is September 2021. Our TalkBack publications have also continued to be published and circulated to members and supporters like, with a digital version freely available to all.

Dr Brian Hammond PhD has retained his role as part-time volunteer CEO and has continued to robustly steer the charity through the turbulent times of a global pandemic.

#### FINANCIAL REVIEW:

It is good to report that we ended the year with our income above expenditure, even in these trying times. There was however, a reduction in Branch income for understandable reasons but there was also an equivalent reduction in Branch expenditure. There are sufficient reserves for BackCare to sustain its current workforce for some 8 months, and the full charitable operations for some 5 months. During YE 20, BackCare has benefitted from a sizeable legacy with receipt of the proceeds of circa £60k being received during the second quarter of 2021. The benefits of adding a new Director to the Team in late 2020 will include (but not limited to) the successful completion of HOP7 in 2021, a drive towards generating more income through the development of TalkBack magazine (including regional variations), the introduction of regional help lines, increased media awareness and a concerted effort to secure more Trust and Foundation donations.

#### 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. Currently, with a higher wage bill and reduced income they are equivalent to 8 months of annual salaries bill or five months of operating costs.

#### GOING CONCERN:

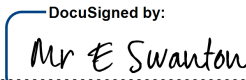
The Coronavirus pandemic continues to create significant uncertainty and the charity is not immune from this. However, BackCare has proved to be agile through these difficult times and has adapted our work to meet these challenges and will continue to do so in the new landscape, post Pandemic. The Trustees are confident that, with the measures they have taken including the employment of a new Charity Director, the charity will be able to continue to accomplish great things. Therefore, it is the Trustees' opinion that the going concern basis of preparation of the accounts continues to be appropriate.

#### INDEPENDENT EXAMINER:

The independent examiner, Malcolm Lucas, 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:

DocuSigned by:  
  
.....  
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**Mr E Swanton**  
Chairman  
Date: 04-Aug-2021

# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

**MENZIES**  
BRIGHTER THINKING

### INDEPENDENT EXAMINER'S REPORT

#### 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 2020.

#### 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.

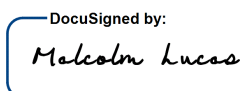
#### Independent examiner's statement

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:   
73C3939C8107499...

Malcolm Lucas FCA

Dated: 04-Aug-2021

#### 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 2020

|                                    | Note | Unrestricted<br>funds<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                    |                                  |                             |                             |
| Donations and legacies             | 3    | 102,437                            | -                                | 102,437                     | 44,751                      |
| Charitable activities              | 4    | 9,673                              | -                                | 9,673                       | 18,947                      |
| Other activities                   | 5    | 57,834                             | -                                | 57,834                      | 110,680                     |
| Other income                       |      | 7,874                              | -                                | 7,874                       | 8,492                       |
| <b>Total income</b>                |      | <b>177,818</b>                     | <b>-</b>                         | <b>177,818</b>              | <b>182,870</b>              |
| <b>Expenditure on:</b>             |      |                                    |                                  |                             |                             |
| Raising funds                      | 6    | 17,105                             | -                                | 17,105                      | 19,800                      |
| Charitable activities              | 7    | 130,716                            | 5,000                            | 135,716                     | 168,720                     |
| <b>Total expenditure</b>           |      | <b>147,821</b>                     | <b>5,000</b>                     | <b>152,821</b>              | <b>188,520</b>              |
| <b>Net income/(expenditure)</b>    |      | <b>29,997</b>                      | <b>(5,000)</b>                   | <b>24,997</b>               | <b>(5,650)</b>              |
| Transfers between funds            |      | (5,000)                            | 5,000                            | -                           | -                           |
| <b>Net movement in funds</b>       |      | <b>24,997</b>                      | <b>-</b>                         | <b>24,997</b>               | <b>(5,650)</b>              |
| <b>Reconciliation of funds:</b>    |      |                                    |                                  |                             |                             |
| Total funds brought forward        |      | 166,609                            | 30,809                           | 197,418                     | 203,068                     |
| Net movement in funds              |      | 24,997                             | -                                | 24,997                      | (5,650)                     |
| <b>Total funds carried forward</b> |      | <b>191,606</b>                     | <b>30,809</b>                    | <b>222,415</b>              | <b>197,418</b>              |

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

The notes on pages 9 to 20 form part of these financial statements.

# NATIONAL BACK PAIN ASSOCIATION

(A company limited by guarantee)

REGISTERED NUMBER: 0936855

## BALANCE SHEET

### AS AT 31 DECEMBER 2020

|                                                | Note | 2020<br>£             | 2019<br>£             |
|------------------------------------------------|------|-----------------------|-----------------------|
| <b>Fixed assets</b>                            |      |                       |                       |
| Investments                                    | 12   | 1                     | 1                     |
|                                                |      | <u>1</u>              | <u>1</u>              |
| <b>Current assets</b>                          |      |                       |                       |
| Stocks                                         |      | 7,000                 | 6,000                 |
| Debtors                                        | 13   | 71,175                | 24,296                |
| Cash at bank and in hand                       |      | 161,296               | 179,644               |
|                                                |      | <u>239,471</u>        | <u>209,940</u>        |
| Creditors: amounts falling due within one year | 14   | (17,057)              | (12,523)              |
| <b>Net current assets</b>                      |      | <u>222,414</u>        | <u>197,417</u>        |
| <b>Total net assets</b>                        |      | <u><u>222,415</u></u> | <u><u>197,418</u></u> |
| <b>Charity funds</b>                           |      |                       |                       |
| Restricted funds                               |      | 30,809                | 30,809                |
| Unrestricted funds                             |      | 191,606               | 166,609               |
| <b>Total funds</b>                             |      | <u><u>222,415</u></u> | <u><u>197,418</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: 04-Aug-2021

DocuSigned by:  
*Mr E Swanton*  
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The notes on pages 9 to 20 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 2020

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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 Coronavirus pandemic is creating significant uncertainty and the charity is not immune to this although, at this stage, it is not possible to reliably forecast what the long term impact of this may be. The trustee's are confident, however, that the charity will be able to see through the current uncertainty as income streams have not been affected by Covid-19 and they are taking action to control costs where appropriate and will continue to monitor the position carefully. Given the uncertainties that exist, the trustee's believe these actions should enable the charity to continue in operational existence. Therefore, it is the trustee's 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.

# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 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 |
|------------------|--------------------|

##### 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 2020

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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 2020

#### 3. Income from donations and legacies

|                          | Unrestricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|--------------------------|------------------------------------|-----------------------------|-----------------------------|
| Donations and legacies   | 84,745                             | <b>84,745</b>               | 18,839                      |
| Membership subscriptions | 17,692                             | <b>17,692</b>               | 25,912                      |
|                          | <u>102,437</u>                     | <u><b>102,437</b></u>       | <u>44,751</u>               |
| <i>Total 2019</i>        | <u>44,751</u>                      | <u>44,751</u>               |                             |

#### 4. Income from charitable activities

|                                      | Unrestricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|--------------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Sale of publications and other items | 9,673                              | <b>9,673</b>                | 18,947                      |
|                                      | <u>18,947</u>                      | <u><b>18,947</b></u>        |                             |
| <i>Total 2019</i>                    | <u>18,947</u>                      | <u>18,947</u>               |                             |

#### 5. Income from other activities

##### Income from fundraising events

|                    | Unrestricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|--------------------|------------------------------------|-----------------------------|-----------------------------|
| Fundraising events | 33,402                             | <b>33,402</b>               | 41,502                      |
| Branch income      | 24,432                             | <b>24,432</b>               | 69,178                      |
|                    | <u>57,834</u>                      | <u><b>57,834</b></u>        | <u>110,680</u>              |
| <i>Total 2019</i>  | <u>110,680</u>                     | <u>110,680</u>              |                             |

# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 6. Expenditure on raising funds

##### Costs of raising voluntary income

|                      | Unrestricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|----------------------|------------------------------------|-----------------------------|-----------------------------|
| Fundraising expenses | 13,858                             | <b>13,858</b>               | 19,800                      |
| Wages and salaries   | 3,247                              | <b>3,247</b>                | -                           |
|                      | <u>17,105</u>                      | <u><b>17,105</b></u>        | <u>19,800</u>               |
| <i>Total 2019</i>    | <u>19,800</u>                      | <u>19,800</u>               |                             |

#### 7. Analysis of expenditure by activities

|                   | Activities<br>undertaken<br>directly<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|-------------------|---------------------------------------------------|-----------------------------|-----------------------------|
| Direct costs      | 135,716                                           | <b>135,716</b>              | 168,720                     |
|                   | <u>168,720</u>                                    | <u><b>168,720</b></u>       |                             |
| <i>Total 2019</i> | <u>168,720</u>                                    | <u>168,720</u>              |                             |

# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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

Analysis of direct costs of charitable activities

|                                               | Activities<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|-----------------------------------------------|-------------------------|-----------------------------|-----------------------------|
| Staff costs                                   | 29,227                  | <b>29,227</b>               | 18,610                      |
| Talkback costs                                | 22,683                  | <b>22,683</b>               | 9,822                       |
| Publications, Campaigns and Service Provision | 1,682                   | <b>1,682</b>                | 22,402                      |
| Rent and rates                                | 13,105                  | <b>13,105</b>               | 18,140                      |
| Professional fees                             | 3,046                   | <b>3,046</b>                | 3,127                       |
| Office costs                                  | 4,831                   | <b>4,831</b>                | 4,370                       |
| Bank charges                                  | 327                     | <b>327</b>                  | 587                         |
| Insurance                                     | 2,948                   | <b>2,948</b>                | 3,928                       |
| Equipment costs                               | 2,642                   | <b>2,642</b>                | 2,572                       |
| Website costs                                 | 1,523                   | <b>1,523</b>                | 95                          |
| Consultant costs                              | 14,295                  | <b>14,295</b>               | 12,221                      |
| Bad debts                                     | -                       | -                           | 3,680                       |
| Branch expenses                               | 20,963                  | <b>20,963</b>               | 69,166                      |
| Trading expenses                              | 18,444                  | <b>18,444</b>               | -                           |
|                                               | <u>135,716</u>          | <u><b>135,716</b></u>       | <u>168,720</u>              |
| <i>Total 2019</i>                             | <u>168,720</u>          | <u>168,720</u>              |                             |

#### 8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £3,025 (2019 - £2,945).

#### 9. Staff costs

|                                                      | 2020<br>£            | 2019<br>£     |
|------------------------------------------------------|----------------------|---------------|
| Wages and salaries                                   | <b>31,394</b>        | 17,955        |
| Social security costs                                | <b>94</b>            | 11            |
| Contribution to defined contribution pension schemes | <b>986</b>           | 644           |
|                                                      | <u><b>32,474</b></u> | <u>18,610</u> |

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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 2020

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**9. Staff costs (continued)**

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

|                      | 2020<br>No. | 2019<br>No. |
|----------------------|-------------|-------------|
| Administrative staff | 2           | 2           |

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

The employees paid by the charity are not considered to be key management personnel.

**10. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, no Trustee expenses have been incurred (2019 - £NIL).

# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 11. Tangible fixed assets

|                          | Office<br>equipment<br>£ |
|--------------------------|--------------------------|
| <b>Cost or valuation</b> |                          |
| At 1 January 2020        | 4,428                    |
| At 31 December 2020      | 4,428                    |
| <b>Depreciation</b>      |                          |
| At 1 January 2020        | 4,428                    |
| At 31 December 2020      | 4,428                    |
| <b>Net book value</b>    |                          |
| At 31 December 2020      | -                        |
| At 31 December 2019      | -                        |

# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 12. Fixed asset investments

|                            | Investments<br>in subsidiary<br>companies<br>£ |
|----------------------------|------------------------------------------------|
| <b>Cost or valuation</b>   |                                                |
| At 1 January 2020          | 1                                              |
| <b>At 31 December 2020</b> | <b>1</b>                                       |

#### Principal subsidiaries

The following was a subsidiary undertaking of the Charity:

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

The financial results of the subsidiary for the year were:

| Name                     | Expenditure<br>£ | Profit/(Loss)/<br>Surplus/<br>(Deficit) for<br>the year<br>£ | Net assets<br>£ |
|--------------------------|------------------|--------------------------------------------------------------|-----------------|
| Backcare Trading Limited | (79)             | 18,365                                                       | (207)           |

# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 13. Debtors

|                                    | 2020<br>£     | 2019<br>£     |
|------------------------------------|---------------|---------------|
| <b>Due within one year</b>         |               |               |
| Trade debtors                      | 53            | 106           |
| Amounts owed by group undertakings | -             | 18,457        |
| Other debtors                      | 265           | -             |
| Prepayments and accrued income     | 70,857        | 5,733         |
|                                    | <u>71,175</u> | <u>24,296</u> |

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

|                                    | 2020<br>£     | 2019<br>£     |
|------------------------------------|---------------|---------------|
| Trade creditors                    | 8,706         | 43            |
| Other taxation and social security | -             | 68            |
| Other creditors                    | 643           | 1,194         |
| Accruals and deferred income       | 7,708         | 11,218        |
|                                    | <u>17,057</u> | <u>12,523</u> |

|                                        | 2020<br>£ | 2019<br>£    |
|----------------------------------------|-----------|--------------|
| <b>Deferred Income</b>                 |           |              |
| Deferred income at 1 January 2020      | 8,143     | -            |
| Resources deferred during the year     | -         | 8,143        |
| Amounts released from previous periods | (8,143)   | -            |
| <b>Deferred income at the year end</b> | <u>-</u>  | <u>8,143</u> |

# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 15. Summary of funds

##### Summary of funds - current year

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

##### Summary of funds - prior year

|                  | Balance at<br>1 January<br>2019<br>£ | Income<br>£    | Expenditure<br>£ | Balance at<br>31 December<br>2019<br>£ |
|------------------|--------------------------------------|----------------|------------------|----------------------------------------|
| General funds    | 172,259                              | 182,870        | (188,520)        | 166,609                                |
| Restricted funds | 30,809                               | -              | -                | 30,809                                 |
|                  | <u>203,068</u>                       | <u>182,870</u> | <u>(188,520)</u> | <u>197,418</u>                         |

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

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

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

|                               | Unrestricted<br>funds<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| 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>                  | <u>191,606</u>                     | <u>30,809</u>                    | <u>222,415</u>              |

# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 16. Analysis of net assets between funds (continued)

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

|                               | <i>Unrestricted<br/>funds<br/>2019<br/>£</i> | <i>Restricted<br/>funds<br/>2019<br/>£</i> | <i>Total<br/>funds<br/>2019<br/>£</i> |
|-------------------------------|----------------------------------------------|--------------------------------------------|---------------------------------------|
| Fixed asset investments       | 1                                            | -                                          | 1                                     |
| Current assets                | 179,131                                      | 30,809                                     | 209,940                               |
| Creditors due within one year | (12,523)                                     | -                                          | (12,523)                              |
| <b>Total</b>                  | <b>166,609</b>                               | <b>30,809</b>                              | <b>197,418</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 £986 (2019 - £644). Contributions totalling £Nil (2018 - £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 (2019: £18,457) by Back Care Trading Limited, a wholly owned subsidiary company. The balance is not interest bearing and is repayable on demand.