

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)

NATIONAL BACK PAIN ASSOCIATION

(A company limited by guarantee)

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NATIONAL BACK PAIN ASSOCIATION

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2020

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

NATIONAL BACK PAIN ASSOCIATION

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CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2020

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

NATIONAL BACK PAIN ASSOCIATION

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

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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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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:


 Mr E Swanton
 Chairman
 Date: 04-Aug-2021

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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: 
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Dated: 04-Aug-2021

Malcolm Lucas FCA

Menzies LLP

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

NATIONAL BACK PAIN ASSOCIATION

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STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
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
Total income		177,818	-	177,818	182,870
Expenditure on:					
Raising funds	6	17,105	-	17,105	19,800
Charitable activities	7	130,716	5,000	135,716	168,720
Total expenditure		147,821	5,000	152,821	188,520
Net income/(expenditure)		29,997	(5,000)	24,997	(5,650)
Transfers between funds		(5,000)	5,000	-	-
Net movement in funds		24,997	-	24,997	(5,650)
Reconciliation of funds:					
Total funds brought forward		166,609	30,809	197,418	203,068
Net movement in funds		24,997	-	24,997	(5,650)
Total funds carried forward		191,606	30,809	222,415	197,418

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.

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REGISTERED NUMBER: 0936855

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
Fixed assets			
Investments	12	1	1
		<u>1</u>	<u>1</u>
Current assets			
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)
Net current assets		<u>222,414</u>	<u>197,417</u>
Total net assets		<u><u>222,415</u></u>	<u><u>197,418</u></u>
Charity funds			
Restricted funds		30,809	30,809
Unrestricted funds		191,606	166,609
Total funds		<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.

NATIONAL BACK PAIN ASSOCIATION

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

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

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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
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2.7 Investments

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

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

2.8 Stocks

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

2.9 Debtors

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

2.10 Liabilities and provisions

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

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

2.11 Financial instruments

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

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

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.

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

3. Income from donations and legacies

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

4. Income from charitable activities

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

5. Income from other activities

Income from fundraising events

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

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

6. Expenditure on raising funds

Costs of raising voluntary income

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

7. Analysis of expenditure by activities

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

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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 2020 £	Total funds 2020 £	Total funds 2019 £
Staff costs	29,227	29,227	18,610
Talkback costs	22,683	22,683	9,822
Publications, Campaigns and Service Provision	1,682	1,682	22,402
Rent and rates	13,105	13,105	18,140
Professional fees	3,046	3,046	3,127
Office costs	4,831	4,831	4,370
Bank charges	327	327	587
Insurance	2,948	2,948	3,928
Equipment costs	2,642	2,642	2,572
Website costs	1,523	1,523	95
Consultant costs	14,295	14,295	12,221
Bad debts	-	-	3,680
Branch expenses	20,963	20,963	69,166
Trading expenses	18,444	18,444	-
	<u>135,716</u>	<u>135,716</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 £	2019 £
Wages and salaries	31,394	17,955
Social security costs	94	11
Contribution to defined contribution pension schemes	986	644
	<u>32,474</u>	<u>18,610</u>

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

9. Staff costs (continued)

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

	2020 No.	2019 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).

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

11. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 January 2020	4,428
At 31 December 2020	4,428
Depreciation	
At 1 January 2020	4,428
At 31 December 2020	4,428
Net book value	
At 31 December 2020	-
At 31 December 2019	-

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

12. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 January 2020	1
At 31 December 2020	1

Principal subsidiaries

The following was a subsidiary undertaking of the Charity:

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

The financial results of the subsidiary for the year were:

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

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

13. Debtors

	2020 £	2019 £
Due within one year		
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 £	2019 £
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 £	2019 £
Deferred Income		
Deferred income at 1 January 2020	8,143	-
Resources deferred during the year	-	8,143
Amounts released from previous periods	(8,143)	-
Deferred income at the year end	<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 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
General funds	166,609	177,818	(147,821)	(5,000)	191,606
Restricted funds	30,809	-	(5,000)	5,000	30,809
	<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 1 January 2019 £	Income £	Expenditure £	Balance at 31 December 2019 £
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 funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Fixed asset investments	1	-	1
Current assets	208,662	30,809	239,471
Creditors due within one year	(17,057)	-	(17,057)
Total	<u>191,606</u>	<u>30,809</u>	<u>222,415</u>

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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 funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Fixed asset investments	1	-	1
Current assets	179,131	30,809	209,940
Creditors due within one year	(12,523)	-	(12,523)
Total	166,609	30,809	197,418

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.