

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)

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 2022

Trustees	Mr E Swanton, Chair Professor J C Fairbank Mr E C Barnes (resigned 14 July 2022) Mr B Chatterjee Professor F Williams (appointed 24 March 2022)
Company registered number	0936855
Charity registered number	256751
Registered office	29 Bridge Street Hitchin Hertfordshire SG5 2DF
Accountants	Menzies LLP Chartered Accountants Centrum House 36 Station Road Egham Surrey TW20 9LF

NATIONAL BACK PAIN ASSOCIATION

(A company limited by guarantee)

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2022

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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CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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:

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Eamonn Swanton, Chairman
Date: 11-Sep-2023

NATIONAL BACK PAIN ASSOCIATION

(A company limited by guarantee)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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:

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Eamonn Swanton
Chairman
Date: 11-Sep-2023

NATIONAL BACK PAIN ASSOCIATION

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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 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

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STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
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
Total income		132,057	43,576	175,633	150,408
Expenditure on:					
Raising funds	6	19,182	-	19,182	17,807
Charitable activities		132,423	25,594	158,017	173,546
Total expenditure		151,605	25,594	177,199	191,353
Net movement in funds		(19,548)	17,982	(1,566)	(40,945)
Reconciliation of funds:					
Total funds brought forward		140,911	40,559	181,470	222,415
Net movement in funds		(19,548)	17,982	(1,566)	(40,945)
Total funds carried forward		121,363	58,541	179,904	181,470

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.

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BALANCE SHEET

AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
Investments	12	1	1
		<u>1</u>	<u>1</u>
Current assets			
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)
Net current assets		<u>179,903</u>	<u>181,469</u>
Total net assets		<u>179,904</u>	<u>181,470</u>
Charity funds			
Restricted funds	15	58,541	40,559
Unrestricted funds	15	121,363	140,911
Total funds		<u>179,904</u>	<u>181,470</u>

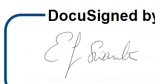
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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:

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Mr E Swanton, Chair

Date: 11-Sep-2023

The notes on pages 10 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 2022

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

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 2022

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.

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

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations and legacies	8,983	10,000	18,983	23,102
Membership Subscription	25,637	-	25,637	27,695
	<u>34,620</u>	<u>10,000</u>	<u>44,620</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 funds 2022 £	Total funds 2022 £	Total funds 2021 £
Sale of publications and other items	19,343	19,343	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 funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Fundraising events	57,782	-	57,782	31,016
Branch income	-	33,576	33,576	16,663
	<u>57,782</u>	<u>33,576</u>	<u>91,358</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>	

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

6. Expenditure on raising funds

Costs of raising voluntary income

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

7. Analysis of expenditure by activities

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

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

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	52,621	52,621	82,419
Talkback costs	-	-	13,424
Publications, Campaigns and Service Provision	11,663	11,663	8,168
Rent and rates	-	-	18,020
Professional fees	3,475	3,475	3,025
Office costs	16,620	16,620	6,690
Bank charges	354	354	470
Insurance	3,983	3,983	3,431
Equipment costs	1,176	1,176	2,478
Travel expenses	52	52	-
Website costs	-	-	177
Consultant costs	-	-	19,149
Bad debts	562	562	113
Branch expenses	37,511	37,511	15,982
HOP7 Production costs	30,000	30,000	-
	<u>158,017</u>	<u>158,017</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 £	2021 £
Wages and salaries	49,998	82,856
Social security costs	1,420	1,431
Contribution to defined contribution pension schemes	1,203	632
	<u>52,621</u>	<u>84,919</u>

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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 No.	2021 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 equipment £
Cost or valuation	
At 1 January 2022	4,428
At 31 December 2022	4,428
Depreciation	
At 1 January 2022	4,428
At 31 December 2022	4,428
Net book value	
At 31 December 2022	-
At 31 December 2021	-

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12. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
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 number	Holding
Backcare Trading Limited	03745212	100%

The financial results of the subsidiary for the year were:

Name	Net assets £
Backcare Trading Limited	(291)

13. Debtors

	2022 £	2021 £
Due within one year		
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>

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

14. Creditors: Amounts falling due within one year

	2022 £	2021 £
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
	63,011	12,410

15. Statement of funds

Statement of funds - current year

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

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

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

Analysis of net assets between funds - prior year

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

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FOR THE YEAR ENDED 31 DECEMBER 2022

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.