

**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

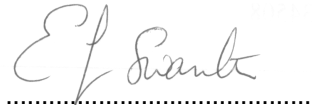
**NATIONAL BACK PAIN ASSOCIATION**  
**STRATEGIC REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

\* 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:

A handwritten signature in dark ink, appearing to read 'E Swanton', is written over a horizontal dotted line.

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 funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
<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 £	2023 £
<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 £	2023 £
<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 £	2023 £
<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 £	Cash flow £	At 31.12.24 £
<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

	Activity	2024	2023
		£	£
Sale of publications and other items	Sale of publications and other items	91,531	29,216

### 6. RAISING FUNDS

#### Raising donations and legacies

	2024	2023
	£	£
Fundraising expenses	18,843	20,221

### 7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Activities	152,529	1,860	154,389

# 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 funds £	Restricted fund £	Total funds £
<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 and fittings £	Office equipment £	Totals £
<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 group undertakings £
<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

	% holding	31.12.24 £	31.12.23 £
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 £	2023 £
Stock	6,664	5,054

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

	2024 £	2023 £
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 funds	Restricted fund	2024 Total funds	2023 Total funds
	£	£	£	£
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	Net movement in funds	At 31.12.24
	£	£	£
<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 resources £	Resources expended £	Movement in funds £
<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 £	Net movement in funds £	At 31.12.23 £
<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 resources £	Resources expended £	Movement in funds £
<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 £	Net movement in funds £	At 31.12.24 £
<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>58,541</u>	<u>(4,357)</u>	<u>54,184</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 resources £	Resources expended £	Movement in funds £
<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>92,130</u>	<u>(96,487)</u>	<u>(4,357)</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.