**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 2025

# FOR

# NATIONAL BACK PAIN ASSOCIATION
# (A COMPANY LIMITED BY GUARANTEE)

**NATIONAL BACK PAIN ASSOCIATION**

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**FOR THE YEAR ENDED 31 DECEMBER 2025**


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**NATIONAL BACK PAIN ASSOCIATION**

**CHAIRMAN'S REPORT**
**FOR THE YEAR ENDED 31 DECEMBER 2025**

**Introduction:**
Low back pain (LBP) is a major public health issue and represents one of the leading causes of disability and with it not only causing direct physical discomfort to individuals, but also an understandable increased burden on both the National Health Services (NHS) and the economy. It remains one of the biggest causes of ill health overall across all age groups, with prevalence peaking in middle years (35-55) with chronic cases increasing in older, less active populations. and can often be associated with, and worsened (apart from aging) by sedentary lifestyles, and socioeconomic disadvantage.

Recent World Health Organisation (WHO) guidelines emphasise the importance of seeking non-pharmacological treatment interventions with exercise, education, and physiotherapy over reliance on medication, such as opioids.

There are estimated to be over 1.5m GP consultations and around 500,000 hospital admissions annually with LBP therefore being a primary driver of sickness absence in the workplace - with an estimated 30 million days lost annually. The cost of low back pain to the UK economy is estimated to be over £12 billion annually, which includes direct NHS treatment costs and indirect costs from lost productivity.

There is too reported to be a strong bidirectional link between chronic back pain and mental health with those living with such pain twice as likely to report anxiety or depression.

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

**In 2025:**
We continued putting effort into making our popular LBP prevention resources making them available to more people at no cost - and added a new booklet with an emphasis on looking at dietary considerations to ease backpain (written by Yinka Thomas MSc, RNutr, lecturer of Nutrition at Middlesex University and Public Health Nutritionist).

Our publications:

* Handling of People (HOP7), used in most emergency and non-emergency healthcare settings in the UK today, continued to be considered a go-to resource in the handling of people and continued to generate interest throughout the year.
* Our two existing booklets 'We've Got Your Back' and Active Back Care, combined with 'Eating to Ease Back Pain' produced as a free resource for healthcare professionals to distribute to staff or patients had topped over 150,000 in circulation by YE25. Together these A5 publications have a wealth of information about the spine and important back health messaging focusing on prevention being better than cure.

**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, as in 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.

In 2025, we were a grateful beneficiary of a number of small and medium legacies from the public.

**Fundraising:**
As a small independent charity receiving no government funding, we rely on the public to fund our work. We receive ongoing support from individuals and corporates in the form of donations and/or supporters and such everyday income is our life blood.

We participate in one major annual fundraising event, being the London Marathon. In 2025, we filled all our places and raised over £46.000.

**Operational:**

**NATIONAL BACK PAIN ASSOCIATION**

## CHAIRMAN'S REPORT
## FOR THE YEAR ENDED 31 DECEMBER 2025

Our day-to-day operations continue to be led by our charity CEO, who has many years of experience of working with both BackCare and 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 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 resources and informative publications like HOP7, supporting our Branches, 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 in 2027, for our YE 2026 annual report.

**NATIONAL BACK PAIN ASSOCIATION**

**STRATEGIC REPORT**
**FOR THE YEAR ENDED 31 DECEMBER 2025**

**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 receives no government funding and has always relied on donations for its income. These donations range from the proceeds of fundraising events, contributions towards materials that we supply, Branch income, supporter contributions, legacies, and an element of small, one-off donations. Without exceptionally high value legacies YE2025 has evidenced the income anticipated of a charity of BackCare's size and reach.

The Trustees and CEO are aware of the responsibility of charitable purpose investment of the circa £1m of funds currently held. As a result, it is the Trustees wish that there will be appropriate 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, upon its inception. Work is currently underway to enable this to happen which involves important IT development work being undertaken in a pro bono capacity to ensure that there is the architecture to underpin the increase in spending and the projects invested in.

There is also a sensible approach maintained over reserves.

**Review**
BackCare's vision remains with the charity working collaboratively with other organisations to prevent back pain, or help alleviate the symptoms of, through research and education.

There is also commitment to assisting those who are suffering with back pain to access grants, signpost or provide a listening ear and therefore help to generate positive outcomes.

First created in 1981, BackCare has been successful in publishing the 200 plus page 'Guide to the Handling of People', now in its 7th edition - a publication purported to be the gold standard in the lifting and handling of patients and used in most emergency and non-emergency healthcare settings in the UK, to protect the spines of both the carer and the cared for. There has also been much work in the creation and distribution of free booklets to help prevent avoidable back injury and therefore pain, both printed and digital versions.

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 currently has a healthy balance of just over £1m, but this is very much a level that will not be maintained in the future from normal fundraising through events and donations alone. This figure does however present an opportunity to collaborate with Trusts and Foundations to explore further funding opportunities linked to valuable research and studies and could as result evidence increased income.

However, the Trustees and CEO are aware of all scenarios and have the following plan in place to mitigate financial risk associated with an unpredictable income.

* BackCare, had over 150,000 legacy advertisements in circulation by YE25 - which will help promote the option of support through bequests and further publications in 2026 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

* With a CEO, a committed Trustee Board, a volunteer network offering professional support and services, and accessing third party supplier solutions, as required keeps the organisation lean, thus increasing the prospect of long-term financial sustainability
* BackCare will continue to grow its branding as the 'go to' charity for healthier backs

**Key financial performance indicators**
* Rising contributions towards publications/materials produced
* 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, e.g. London Marathon
* Increasing social value through awareness campaigns that promote BackCare to more people
* 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 29/6/2026 and signed on its behalf by:

.....
E Swanton - Trustee

**NATIONAL BACK PAIN ASSOCIATION**

**REPORT OF THE TRUSTEES**
**FOR THE YEAR ENDED 31 DECEMBER 2025**

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 2025. 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 2025, 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 2026.

## 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. There are sufficient reserves and a healthy balance sheet of over £1m.

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. YE 2025 and beyond will evidence fewer places available to BackCare, limited at 20.

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 Trustees continues to monitor the performance of, and direct the priorities of National Back Pain Association (BackCare). The CEO manages the with day-to-day matters 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 CEO reports directly to the Chair of Trustees and is further responsible to the Board of Trustees and liaises with all concerning decisions that must be made by the Trustees, and all matters that they should be aware of.

## REVIEW OF PERFORMANCE:

In 2025, BackCare continued to benefit from low operating costs. The CEO, Denice 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) 2025, trumped the previous three 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, supporting our membership, and helping our branches too, whilst ensuring that funds are available to sustain our activities.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The Charity is a company limited by guarantee. It was incorporated on 7th August 1968 and is governed by its Memorandum and Articles of Association.

### Recruitment and appointment of new trustees

The number 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.

## REPORT OF THE TRUSTEES
## FOR THE YEAR ENDED 31 DECEMBER 2025

### 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

## REFERENCE AND ADMINISTRATIVE DETAILS

**Independent Examiner**
P Underwood, FCCA
Morris Crocker
Chartered Accountants
Lake House
2 Port Way
Port Solent
Portsmouth
Hampshire
PO6 4TY

Approved by order of the board of trustees on 29/6/2026 and signed on its behalf by:



.....
E Swanton - Trustee

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

**Independent examiner's report to the trustees of National Back Pain Association ('the Company')**
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

**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 J Underwood

P Underwood, FCCA

Morris Crocker
Chartered Accountants
Lake House
2 Port Way
Port Solent
Portsmouth
Hampshire
PO6 4TY

Date: 6 August 2026

**NATIONAL BACK PAIN ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES**
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**
**FOR THE YEAR ENDED 31 DECEMBER 2025**

| | Notes | Unrestricted funds £ | Restricted fund £ | 2025 Total funds £ | 2024 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | 2 | 168,915 | - | 168,915 | 33,244 |
| **Charitable activities** | 5 | | | | |
| Sale of publications and other items | | 38,335 | - | 38,335 | 91,531 |
| Other trading activities | 3 | 56,031 | 47,978 | 104,009 | 107,457 |
| Investment income | 4 | 9,861 | - | 9,861 | 22,364 |
| Other income | | 91 | - | 91 | - |
| **Total** | | 273,233 | 47,978 | 321,211 | 254,596 |
| **EXPENDITURE ON** | | | | | |
| Raising funds | 6 | 19,685 | - | 19,685 | 18,843 |
| **Charitable activities** | 7 | | | | |
| Activities | | 120,720 | 44,564 | 165,284 | 154,389 |
| **Total** | | 140,405 | 44,564 | 184,969 | 173,232 |
| **NET INCOME** | | 132,828 | 3,414 | 136,242 | 81,364 |
| **RECONCILIATION OF FUNDS** | | | | | |
| Total funds brought forward | | 884,364 | 54,184 | 938,548 | 857,184 |
| **TOTAL FUNDS CARRIED FORWARD** | | 1,017,192 | 57,598 | 1,074,790 | 938,548 |

The notes form part of these financial statements

## NATIONAL BACK PAIN ASSOCIATION

### BALANCE SHEET
### 31 DECEMBER 2025

| | Notes | 2025<br>£ | 2024<br>£ |
|---|---|---|---|
| **FIXED ASSETS** | | | |
| Investments | 13 | 1 | 1 |
| **CURRENT ASSETS** | | | |
| Stocks | 14 | 4,064 | 6,664 |
| Debtors | 15 | 13,495 | 21,363 |
| Cash at bank and in hand | | 1,073,919 | 929,733 |
| | | 1,091,478 | 957,760 |
| **CREDITORS** | | | |
| Amounts falling due within one year | 16 | (16,689) | (19,213) |
| **NET CURRENT ASSETS** | | 1,074,789 | 938,547 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 1,074,790 | 938,548 |
| **NET ASSETS** | | 1,074,790 | 938,548 |
| **FUNDS** | 18 | | |
| Unrestricted funds | | 1,017,192 | 884,364 |
| Restricted funds | | 57,598 | 54,184 |
| **TOTAL FUNDS** | | 1,074,790 | 938,548 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 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 29/6/2026..... 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 2025**

| | Notes | 2025<br>£ | 2024<br>£ |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Cash generated from operations | 1 | 141,432 | 48,002 |
| Net cash provided by operating activities | | 141,432 | 48,002 |
| **Cash flows from investing activities** | | | |
| Interest received | | 2,754 | 19,115 |
| Net cash provided by investing activities | | 2,754 | 19,115 |
| **Change in cash and cash equivalents in the reporting period** | | 144,186 | 67,117 |
| **Cash and cash equivalents at the beginning of the reporting period** | | 929,733 | 862,616 |
| **Cash and cash equivalents at the end of the reporting period** | | 1,073,919 | 929,733 |

The notes form part of these financial statements

## NOTES TO THE CASH FLOW STATEMENT
## FOR THE YEAR ENDED 31 DECEMBER 2025

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

| | 2025<br>£ | 2024<br>£ |
|---|---|---|
| **Net income for the reporting period (as per the Statement of Financial Activities)** | 136,242 | 81,364 |
| **Adjustments for:** | | |
| Interest received | (2,754) | (19,115) |
| Decrease/(increase) in stocks | 2,600 | (1,610) |
| Decrease in debtors | 7,868 | 3,071 |
| Decrease in creditors | (2,524) | (15,708) |
| **Net cash provided by operations** | 141,432 | 48,002 |

### 2. ANALYSIS OF CHANGES IN NET FUNDS

| | At 1.1.25<br>£ | Cash flow<br>£ | At 31.12.25<br>£ |
|---|---|---|---|
| **Net cash** | | | |
| Cash at bank and in hand | 929,733 | 144,186 | 1,073,919 |
| | 929,733 | 144,186 | 1,073,919 |
| **Total** | 929,733 | 144,186 | 1,073,919 |

The notes form part of these financial statements

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

## 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**
Income is itemised within three broad categories that of i) Legacy, those which are acquired on a ii) transactional/trading basis including publications (for example sales of HOP7) and events where participants commit to a guaranteed pledge to participate (for example London Marathon) and those iii) funds which are general donation.

**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**
Tangible fixed assets under the cost model are stated at historical costs less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

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.


continued...

## 1. ACCOUNTING POLICIES - continued

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

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

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**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.


continued...

## 2. DONATIONS AND LEGACIES

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Donations | 6,417 | 4,092 |
| Legacies | 159,365 | 19,775 |
| Membership subscriptions | 3,133 | 9,377 |
| | 168,915 | 33,244 |

## 3. OTHER TRADING ACTIVITIES

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Fundraising events | 56,031 | 56,412 |
| Branch income | 47,978 | 51,045 |
| | 104,009 | 107,457 |

## 4. INVESTMENT INCOME

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Other income | 7,107 | 3,249 |
| Deposit account interest | 2,754 | 19,115 |
| | 9,861 | 22,364 |

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

## 5. INCOME FROM CHARITABLE ACTIVITIES

| | | 2025 | 2024 |
|---|---|---|---|
| | Activity | £ | £ |
| Sale of publications and other items | Sale of publications and other items | 38,335 | 91,531 |



continued...

## 6. RAISING FUNDS

**Raising donations and legacies**

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Fundraising expenses | 19,685 | 18,843 |

## 7. CHARITABLE ACTIVITIES COSTS

| | Direct Costs | Support costs (see note 8) | Totals |
|---|---|---|---|
| | £ | £ | £ |
| Activities | 163,529 | 1,755 | 165,284 |

## 8. SUPPORT COSTS

| | Governance costs |
|---|---|
| | £ |
| Activities | 1,755 |

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

**Governance costs**

| | 2025 | 2024 |
|---|---|---|
| | Activities | Total activities |
| | £ | £ |
| Accountancy fees | 165 | 300 |
| Independent examiner's fees | 1,590 | 1,560 |
| | 1,755 | 1,860 |

## 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

**Trustees' expenses**

During the year no trustees were reimbursed out of pocket expenses (2024: £Nil).



continued...

## 10. STAFF COSTS

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 57,887 | 59,167 |
| Social security costs | 1,477 | 1,392 |
| Other pension costs | 1,691 | 1,321 |
| | 61,055 | 61,880 |

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

| | 2025 | 2024 |
|---|---|---|
| Administrative staff | 1 | 1 |

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

## 11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds | Restricted fund | Total funds |
|---|---|---|---|
| | £ | £ | £ |
| **INCOME AND ENDOWMENTS FROM** | | | |
| Donations and legacies | 33,244 | - | 33,244 |
| **Charitable activities** | | | |
| Sale of publications and other items | 91,531 | - | 91,531 |
| Other trading activities | 56,412 | 51,045 | 107,457 |
| Investment income | 22,364 | - | 22,364 |
| **Total** | 203,551 | 51,045 | 254,596 |
| **EXPENDITURE ON** | | | |
| Raising funds | 18,843 | - | 18,843 |
| **Charitable activities** | | | |
| Activities | 106,262 | 48,127 | 154,389 |
| **Total** | 125,105 | 48,127 | 173,232 |
| **NET INCOME** | 78,446 | 2,918 | 81,364 |
| **RECONCILIATION OF FUNDS** | | | |
| Total funds brought forward | 805,918 | 51,266 | 857,184 |
| **TOTAL FUNDS CARRIED FORWARD** | 884,364 | 54,184 | 938,548 |



continued...

## 12. TANGIBLE FIXED ASSETS

| | Fixtures and fittings £ | Office equipment £ | Totals £ |
|---|---|---|---|
| **COST** | | | |
| At 1 January 2025 and 31 December 2025 | 1,123 | 3,304 | 4,427 |
| **DEPRECIATION** | | | |
| At 1 January 2025 and 31 December 2025 | 1,123 | 3,304 | 4,427 |
| **NET BOOK VALUE** | | | |
| At 31 December 2025 | - | - | - |
| At 31 December 2024 | - | - | - |

## 13. FIXED ASSET INVESTMENTS

| | Shares in group undertakings £ |
|---|---|
| **MARKET VALUE** | |
| At 1 January 2025 and 31 December 2025 | 1 |
| **NET BOOK VALUE** | |
| At 31 December 2025 | 1 |
| At 31 December 2024 | 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

| Class of share: | % holding |
|---|---|
| Ordinary | 100 |

| | 31.12.25 £ | 31.12.24 £ |
|---|---|---|
| Aggregate capital and reserves | (291) | (291) |

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



continued...

## 14. STOCKS

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Stock | 4,064 | 6,664 |

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

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Trade debtors | - | 1,340 |
| Amounts owed by group undertakings | 16 | 16 |
| Other debtors | 1,062 | - |
| VAT | - | 4,650 |
| Prepayments and accrued income | 12,417 | 15,357 |
| | 13,495 | 21,363 |

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

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Trade creditors | 277 | 729 |
| Social security and other taxes | 1,239 | 1,100 |
| VAT | 217 | - |
| Other creditors | 1,995 | 2,116 |
| Accruals and deferred income | 12,961 | 15,268 |
| | 16,689 | 19,213 |

## 17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted funds | Restricted fund | 2025 Total funds | 2024 Total funds |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Investments | 1 | - | 1 | 1 |
| Current assets | 1,031,886 | 59,592 | 1,091,478 | 957,760 |
| Current liabilities | (14,695) | (1,994) | (16,689) | (19,213) |
| | 1,017,192 | 57,598 | 1,074,790 | 938,548 |



continued...

## 18. MOVEMENT IN FUNDS

| | At 1.1.25 £ | Net movement in funds £ | At 31.12.25 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 861,687 | 102,683 | 964,370 |
| Designated funds | 22,677 | 30,145 | 52,822 |
| | 884,364 | 132,828 | 1,017,192 |
| **Restricted funds** | | | |
| Branch funds | 54,184 | 3,414 | 57,598 |
| **TOTAL FUNDS** | 938,548 | 136,242 | 1,074,790 |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 240,458 | (137,775) | 102,683 |
| Designated funds | 32,775 | (2,630) | 30,145 |
| | 273,233 | (140,405) | 132,828 |
| **Restricted funds** | | | |
| Branch funds | 47,978 | (44,564) | 3,414 |
| **TOTAL FUNDS** | 321,211 | (184,969) | 136,242 |

**Comparatives for movement in funds**

| | At 1.1.24 £ | Net movement in funds £ | At 31.12.24 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 775,918 | 85,769 | 861,687 |
| Designated funds | 30,000 | (7,323) | 22,677 |
| | 805,918 | 78,446 | 884,364 |
| **Restricted funds** | | | |
| Branch funds | 51,266 | 2,918 | 54,184 |
| **TOTAL FUNDS** | 857,184 | 81,364 | 938,548 |



continued...

## 18. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 203,551 | (117,782) | 85,769 |
| Designated funds | - | (7,323) | (7,323) |
| | 203,551 | (125,105) | 78,446 |
| **Restricted funds** | | | |
| Branch funds | 51,045 | (48,127) | 2,918 |
| **TOTAL FUNDS** | 254,596 | (173,232) | 81,364 |

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

| | At 1.1.24 £ | Net movement in funds £ | At 31.12.25 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 775,918 | 188,452 | 964,370 |
| Designated funds | 30,000 | 22,822 | 52,822 |
| | 805,918 | 211,274 | 1,017,192 |
| **Restricted funds** | | | |
| Branch funds | 51,266 | 6,332 | 57,598 |
| **TOTAL FUNDS** | 857,184 | 217,606 | 1,074,790 |

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 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 444,009 | (255,557) | 188,452 |
| Designated funds | 32,775 | (9,953) | 22,822 |
| | 476,784 | (265,510) | 211,274 |
| **Restricted funds** | | | |
| Branch funds | 99,023 | (92,691) | 6,332 |
| **TOTAL FUNDS** | 575,807 | (358,201) | 217,606 |



continued...

## 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 £1,691 (2024:£1,321). Contributions totalling £Nil (2024: £257) were payable to the fund at the balance sheet date and are included in creditors.

## 20. RELATED PARTY DISCLOSURES

There has been no related party transactions during the current year (2024: None)

## 21. ULTIMATE CONTROLLING PARTY

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