

**COMPANY REGISTRATION NUMBER: 01944414**  
**CHARITY REGISTRATION NUMBER: 518806**

**BASIC - Brain and Spinal Injury Centre Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2021**

# **BASIC - Brain and Spinal Injury Centre Limited**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2021**

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# **BASIC - Brain and Spinal Injury Centre Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 March 2021**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

#### **Reference and administrative details**

<b>Registered charity name</b>	BASIC - Brain and Spinal Injury Centre Limited	
<b>Charity registration number</b>	518806	
<b>Company registration number</b>	01944414	
<b>Principal office and registered office</b>	554 Eccles New Road Salford Manchester M5 5AP	
<b>The trustees</b>	D M Yates (Chair) C Langham Z Roscoe M Coyne N Kitching D M Yates Dr C Sherrington C Eaton E O'Neal	Resigned 20.01.2021     Resigned 22.01.2021 Appointed 20.01.2021 Appointed 20.01.2021
<b>Honorary Chair</b>	D Gaskell	Resigned as trustee 20.01.2021
<b>Independent examiner</b>	M L Burgess Simpson Burgess Nash Limited Chartered Accountants Empress Business Centre 380 Chester Road Manchester M16 9EA	
<b>Key management personnel</b>	W Edge S Moss P Emms J Preston	CEO Neuro-physiotherapist, Rehab manager Fundraising and communications manager Café manager

# **BASIC - Brain and Spinal Injury Centre Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2021**

#### **Structure, governance and management**

##### **Constitution**

The organisation is a charitable company limited by guarantee, number 01944414, incorporated on 04 September 1985 and registered as a charity, number 518806, on 06 May 1987. The company is governed by its Memorandum and Articles of Association together with any amendments which were adopted on its incorporation. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

##### **Method of Appointment or Election of Trustees**

Trustees are appointed by the members and one third of the trustees retire annually by rotation at the AGM. New trustees undertake an induction process in order to brief them on their legal obligations under charity and company law, the structure, activities and processes of the charity and to meet key employees. Trustees are voluntary and receive no remuneration or financial benefit.

##### **Organisational Structure and Decision Making**

BASIC is an independent registered charity with a Board of Trustees responsible by guarantee with a Board of Trustees responsible for governance. An external review of governance was undertaken during 2020 resulting in a strengthening of the organisation, appointment of a new chair and two new trustees. The charity currently employs eleven staff: three full time and eight part time people. In addition, we have two self-employed specialists who work to help us meet increased demand.

The Trustee Board have responsibility for governance, strategic development and the organization's effectiveness. A rolling strategic business plan agreed by the Board of Trustees sets out the future business intentions. Senior management provide regular updates to the board. A Volunteer Manager is responsible for recruiting, supervising and managing volunteers. Regular team meetings enable all staff to have input into developments and ensure effective communication and smooth running of the organisation.

##### **Partnership working**

1. BASIC is affiliated to the Greater Manchester Clinical Neuroscience's at Salford Royal Hospitals NHS Foundation Trust and takes referrals from clinical staff once patients are discharged from hospital.
2. BASIC has a service level agreement with Salford Clinical Commissioning Group.
3. BASIC is a member of the GM Integrated Stroke and Neuro Rehabilitation Delivery Networks.

##### **Risk Management**

The trustees continue to assess the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity. The Covid-19 pandemic during 2020 has impacted the charity's income generation and will continue to affect earned income into 2021/2022. Trustees are working on strategies and procedures in order to mitigate its exposure to financial risk.

# **BASIC - Brain and Spinal Injury Centre Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2021**

#### **Objectives and activities**

##### **Purposes and aims**

BASIC exists to serve people recovering from acquired brain and spinal injury and their families and those with long-term neurological conditions. The charity specializes in Centre-based services for people who have undergone treatment for traumatic head injury, brain haemorrhage, brain tumour, Stroke or similar neurological injury. The service also supports people with long-term neurological conditions to manage their symptoms.

Our mission is to help maximize recovery and self-autonomy and reduce reliance upon primary and secondary care. We provide our services from discharge from hospital up to return to work or meaningful activity in the community. Rehabilitation is provided through an integrated package of services individually tailored, embracing a social model of disability. Services are designed around the whole person, their family, relationships, roles and work to help people rebuild their lives.

The charity employs qualified specialists including neuro physiotherapists, physiotherapists and psychotherapists. BASIC employs ex-clients, of which there are currently three on the staff team. They can provide a unique personal perspective of acquired brain injury and their journey of recovery in both planning services and supporting new clients.

##### **How our activities deliver public benefit**

The charity has taken a 'patient lead' approach to developing services which has helped many hundreds of people back to work and many rebuild their lives. BASIC has invested in state-of-the-art virtual reality technology to speed up recovery from brain injury and reduce its impact.

The charity has seen 90% of new clients indicating that they have achieved at least one of their personal goals during the first twelve months of attendance (taken from individual service evaluation questionnaires at assessment, six and twelve months 2019/20).

BASIC meets the NHS England recommendations for person-centred services (Commissioning Guidance for Rehabilitation, March 2016). We focus on good outcomes that are set by our clients and driven by their goals:

- We centre on client needs and not on their diagnosis
- We provide an active and enabling process
- We provide inter-disciplinary team working
- We respond to changes in people's needs
- We integrate specialist and generalist services
- We provide cognitive and vocational rehabilitation
- We embrace cutting edge innovation
- We provide hope for the future

# **BASIC - Brain and Spinal Injury Centre Limited**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2021**

## **Objectives and activities *(continued)***

Nobody could have predicted that a pandemic would sweep across the UK in early 2020 and that life was about to change. BASIC staff team responded with innovation, rapidly putting together a strategy for moving services online and keeping in touch with existing and new clients. Suddenly we had online exercise classes, online psychotherapy, online physiotherapy, dedicated phone lines and WhatsApp groups to help us keep in touch with clients, self-help support groups and even daily recipes posted on Instagram. We were also able to take new referrals online during the lockdowns thanks to Zoom.

*"It has been a pleasure seeing my daughter's (aged 8) progress in just a short time. I have seen her balance and her steps improve. The staff have been so supportive and friendly. It is also very inspiring to see how community based the project is"* Client Feedback 2020/21

## **A summary of our impact during 2020/21**

639 active clients during the year

201 new referrals receiving an assessment and person-centred goals

Covid has had an impact numbers attending for services at the Centre. We physically closed the Centre for four months during April to July 20 and from January to March 2021. Many of BASIC's clients were advised by their GP's to shelter over the Summer, Autumn and Winter lockdowns due to their neurological condition or brain injury. The effect that lockdown has had on our clients on their journey of recovery is evidenced from the results from our client evaluation questionnaires, detailed below.

54% reported increased confidence

65% report achieving personal goals at 12 months

54% report improved motivation

50% report improved understanding of brain injury

54% report improved quality of life

50% report improved energy levels

*"You have helped so many people who have suffered a brain injury and I have no doubt changed people's lives for the better. I just love that place and the work you all do. Keep up the amazing work"* Client feedback 2020/21

# **BASIC - Brain and Spinal Injury Centre Limited**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) (continued)**

**Year ended 31 March 2021**

## **Objectives and activities (continued)**

<b>Client diagnosis during 2020/21</b>	<b>%age</b>
Subarachnoid Hemorrhage	8
Stroke	30
Head injury	11
Brain tumour	8
Spinal injury	7
AVM	3
Multiple Sclerosis	9
Epilepsy	8
Parkinsons Disease	2
Carer as a client	2
Other neurological illness*	12
<b>Total</b>	<b>100</b>

\*Other neurological conditions included: Hypoxic brain injury, Neuropathic pain, Hydrocephalus, Neurofibromatosis, Optica Neuromyelitis, Cerebellar Ataxia, Myleitis, Cerebral Palsy, Cauda Equina Syndrome, neck injury, Complex Movement Disorder, Ataxia, Dystonia, Sarcoidosis, Betechez Syndrome, Sciatic Nerve, Guillian-barre Syndrome.

## **Services provided during 2020/21**

### **Information, Education and Advice**

- Assessment of needs and baseline data taken
- Education & information
- Information booklets, handouts, online information
- Online support and education via Zoom

*"I can't thank you enough for being there at a time of crisis when we had nowhere else to turn"*  
Client Feedback 2020/21

### **Mental health services / emotional support in person and online**

- Clinical Psychology
- Cognitive Behavioural Therapy (CBT)
- Eye Movement De-sensitization and Reprocessing (EMDR)
- Relationship support
- Self-help support groups
- Informal support and mentoring

*"Following a referral from Help for Heroes, the first day I arrived and spoke to Tara, was the first day I could breathe- suddenly someone understood. Before that, it was hospitals, specialists all-knowing about the effects of a traumatic brain injury- but finally someone knew the impact on a personal level and impact on the family"* Client Feedback 2020/21

# **BASIC - Brain and Spinal Injury Centre Limited**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2021**

## **Objectives and activities *(continued)***

### **Vocational Rehabilitation in person and online**

- Pre-vocational rehabilitation services
- Advice and support on return to work
- Vocational assessment and counselling
- Work placements and voluntary work
- Brain injury education for employers/colleagues

*"BASIC is inspirational and supportive. The people are lovely and understanding. It's been twelve months since my brain haemorrhage and I am now on a phased return back to work"* Client feedback 2020/21

### **Cognitive rehabilitation**

- Cognitive training including memory management, concentration and attention, reasoning, judgement and planning.
- Course on stoicism
- Work with client and their family/carer to devise cognitive re-training at home
- Implementation of cognitive strategies in the workplace
- Memory management support group

*"I can see that I am really improving my concentration using Captains Log Training with Maggie. I wasn't that good at the start but I'm getting much better which is giving me hope"* Client Feedback 2020/21

### **Body BASIC: Power Assisted Exercise Gym**

- 17 power-assisted exercise machines and Vibrogym
- Neuro-physiotherapist assessment and re-assessment
- Support from physiotherapist and physical therapists
- Specialist rehabilitation for stroke patients
- Specialist treadmill, harness and balance machine
- Hand cycling with virtual scenery
- Online exercise classes

*"To all the wonderful staff at BASIC's gym. Even with the virus you are still carrying on your amazing work, keeping the gym open safely. A big thank you"* Client Feedback 2020/21

# **BASIC - Brain and Spinal Injury Centre Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2021**

#### **Objectives and activities *(continued)***

##### **Accelerated Interactive Recovery (AIR)**

Provides virtual reality technology for physical and cognitive rehabilitation. BASIC uses the following technology at our Centre:

1. Computer Assisted Rehabilitation Environment or CAREN

*"We find the visits to BASIC really inspiring and see benefits to our daughter's mobility immediately and permanently! Amazing tech and amazing staff"* Client Feedback 2020/21

2. C-Mill

*"Fantastic service and fully enjoyed the experience and can see my own improvement. I've improved my balance, walking, concentration, confidence and thinking".*

3. Dynstable

*"You all have been a revelation to me and my treatment, I've not received any help since the army with my physical and neuro recovery! You are making a huge difference to me and in turn my family. I can't thank you all enough"* Client Feedback 2020/21

#### **Training courses**

- Managing memory problems
- Memory support group
- Brain Haemorrhage support group
- Stroke Support Group

*"Of all the medical professionals he had seen up to that point, you showed that you really knew what he was going through on such a personal level, that you totally got him and he said afterward that for the first time, he's met someone who understands exactly how he was feeling and that really lifted him and was the first stepping stone in his mental recovery"* Client Feedback 2020/21

#### **Volunteering/work experience**

- Work experience in BASIC's cafe and shop
- Volunteering/work experience

*"My confidence since attending BASIC has improved and my confidence in dealing with strangers by volunteering in the café. I have made new friends and learned ways to overcome short term memory loss"*

# **BASIC - Brain and Spinal Injury Centre Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2021**

#### **Achievements and performance**

##### **Developments and activities during 2020/21**

On 17th March 2020 in consultation with staff and trustees it was agreed to close BASIC's Centre in order to protect many of our vulnerable clients who have long term neurological conditions. Staff showed great ingenuity and flexibility in quickly arranging for clients to be supported by telephone, through social media and with some of our services moving online. Online platforms such as Zoom rapidly became a way of supporting clients and a way for staff to support each other whilst the centre remains closed.

##### **Activities at BASIC in response to Covid-19 lockdowns during 2020 and 2021**

- Dedicated telephone helplines for clients
- Funding secured for purchase of laptops and zoom licenses for five staff to work from home
- Information, advice, support, and activities provided via our social media channels, WhatsApp groups, telephone support and Zoom support sessions.
- Online continuation of one-to-one physiotherapy was provided online
- Online exercises courses run by our physiotherapists to keep clients mobile whilst sheltering at home
- Online one-to-one mental health services continued during lockdowns
- In person meetings for those with an urgent mental health crisis
- Online assessment of new client referrals with brain injury information, education and support provided
- Take-away service from our community café
- The Centre was risk-assessed and social distancing measures put in place
- Physical rehab and mental health staff working safely face to face with clients continuously from 3rd August onwards.
- Flowchart created for staff and clients who need to self-isolate after testing positive
- BASIC's gym closed from January to March 2021 re-opened 6th April 2021

##### **Older clients at Risk of Falls**

During the year we provided 30 clients at risk of falls with balance training using the C-Mill and Dynstable virtual reality technologies. The majority of clients on the project were those recovering from stroke, aged 50's, 60's and 70's. Clients were referred following balance problems due to head injury, spinal injury, Guillain Barry Syndrome, Ataxia, Vertigo, Optic Neuromyelitis and a client with a post-operative benign brain tumour.

In spite of interruptions with lockdowns 18 clients increased their speed of walking, 24 clients improved their activities of daily life, 24 clients improved their confidence, 24 clients indicated that their personal goals were met.

# **BASIC - Brain and Spinal Injury Centre Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2021**

#### **Trustees**

BASIC's Chair and founder, Derek Gaskell, stepped down in early 2021.

Derek was the original founder of the charity in 1986 to support the Neurosciences at Salford Royal NHS Trust. The Charity was established after Derek's wife, Dorothy, suffered a brain haemorrhage and underwent life-saving brain surgery. In those days there was little offered in terms of rehabilitation and the horror of this experience prompted Derek to establish a charity. He is now Honorary Chair of the charity.

BASIC is extremely grateful to its Trustees for their valuable input and commitment to the work of the charity. Trustees during the year were Derek Gaskell, Nicola Kitching, Martin Coyne, Clive Langham, Zoe Roscoe, Dianne Yates and Charles Sherrington.

#### **Governance**

During 2020/21 we received funding for an external governance review which resulted in a new Chair of Trustees, Dianne Yates and two new trustees were appointed Eamonn O'Neal and Chris Eaton. Trustee Charles Sherrington stepped down as trustee in January 2021.

#### **National Publicity**

BASIC's Wellbeing Practitioner, featured in a National Lottery TV advertisement and we received national press and TV coverage when our Cafe Manager baked hundreds of pies for NHS workers during the lockdowns.

#### **Therapy Garden**

During 2020 we were able to transform our overgrown abandoned garden into a therapy garden thanks to a generous grant from the Booths Charities.

# **BASIC - Brain and Spinal Injury Centre Limited**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2021**

## **Financial review**

### **Financial Review 2020/21**

It has been a challenging year as our annual earned income is usually 28-30% of overall income. Due to lockdowns this has been greatly reduced to 5%. We were extremely grateful that this deficit was made up by two unexpected legacy gifts in 2020.

### **Income 2020/21**

Charitable Trust Grants 34%  
Salford Clinical Commissioning Group 20%  
Lottery Grant 8%  
Trading (Primary purposes) 5%  
Donations 5%  
Legacy Gifts 21%  
Govt. Furlough 7%

### **Expenditure 2020/21**

Staff Service Delivery 49%  
Staff Fundraising and Management 14%  
Charitable Service Delivery 12%  
Centre Running Costs 13%  
Social Enterprise 6%  
Professional Fees 3%  
Miscellaneous Expenses 3%

*"Back in 2014 I received life changing EMDR therapy at BASIC... I had the most wonderful therapist. That is why I am raising funding. It would make my dreams come true to be able to provide this for others"* Feedback from a fundraiser 2020/21

# **BASIC - Brain and Spinal Injury Centre Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2021**

#### **Plans for future periods**

##### **Future Strategy**

Trustees and management will be considering the potential impact of COVID-19 on BASIC's operations and its implications for changes in strategic planning and service delivery.

Generating income continues to be our top challenge.

We will continue to raise funding for bursary places for those on low incomes who need our services but cannot afford to make a financial contribution.

We continue to build our reserves to protect against the effects of COVID-19.

We continue to build trust with our supporter base by being transparent about how the charity runs and spends its income.

We are planning to review our outcome management and its reporting to stakeholders.

##### **Reserves policy**

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity, should be up to six months of the resources expended.

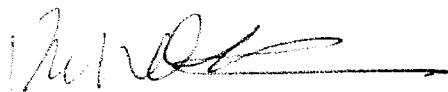
At the end of the financial year there were approximately nine months running costs in hand. This will enable us to continue activities of the charity in the event of significant drop in funding. A strategy is in place to steer the charity through this financially challenging time.

##### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 22/12/21 and signed on behalf of the board of trustees by:

D Yates  
Chair



# **BASIC - Brain and Spinal Injury Centre Limited**

**Company Limited by Guarantee**

## **Independent Examiner's Report to the Trustees of BASIC - Brain and Spinal Injury Centre Limited**

**Year ended 31 March 2021**

I report to the trustees on my examination of the financial statements of BASIC - Brain and Spinal Injury Centre Limited ('the charity') for the year ended 31 March 2021.

### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 - matter of concern identified**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

The charity's gross income exceeds £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I confirm that no other matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

**BASIC - Brain and Spinal Injury Centre Limited**

**Company Limited by Guarantee**

**Independent Examiner's Report to the Trustees of BASIC - Brain and Spinal Injury  
Centre Limited (continued)**

**Year ended 31 March 2021**

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



M L Burgess  
Independent Examiner  
Associate – Institute of Chartered Accountants in England and Wales

Simpson Burgess Nash Limited  
Chartered Accountants  
Empress Business Centre  
380 Chester Road  
Manchester  
M16 9EA

23/01/2021  
Date:.....

# BASIC - Brain and Spinal Injury Centre Limited

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	5	242,208	101,850	<b>344,058</b>	196,167
Charitable activities	6	100,259	38,000	<b>138,259</b>	126,350
Other trading activities	7	4,052	–	<b>4,052</b>	13,938
Investment income	8	166	–	<b>166</b>	284
<b>Total income</b>		<u>346,685</u>	<u>139,850</u>	<u><b>486,535</b></u>	<u>336,739</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	9	30,493	–	<b>30,493</b>	47,045
Costs of other trading activities	10	5,199	–	<b>5,199</b>	9,801
Expenditure on charitable activities	11,12	164,578	162,261	<b>326,839</b>	286,320
<b>Total expenditure</b>		<u>200,270</u>	<u>162,261</u>	<u><b>362,531</b></u>	<u>343,166</u>
<b>Net income/(expenditure)</b>		<u>146,415</u>	<u>(22,411)</u>	<u><b>124,004</b></u>	<u>(6,427)</u>
Transfers between funds		(7,777)	7,777	–	–
<b>Net movement in funds</b>		<u>138,638</u>	<u>(14,634)</u>	<u><b>124,004</b></u>	<u>(6,427)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		633,248	86,871	<b>720,119</b>	726,546
<b>Total funds carried forward</b>		<u>771,886</u>	<u>72,237</u>	<u><b>844,123</b></u>	<u>720,119</u>

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

All income and expenditure derive from continuing activities.

The notes on pages 17 to 29 form part of these financial statements.

# BASIC - Brain and Spinal Injury Centre Limited

Company Limited by Guarantee

## Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	18	644,322	686,052
<b>Current assets</b>			
Stocks	19	150	150
Debtors	20	6,191	4,759
Cash at bank and in hand		327,248	148,088
		<u>333,589</u>	<u>152,997</u>
<b>Creditors: amounts falling due within one year</b>	21	<u>66,449</u>	<u>31,044</u>
<b>Net current assets</b>		<u>267,140</u>	<u>121,953</u>
<b>Total assets less current liabilities</b>		<u>911,462</u>	<u>808,005</u>
<b>Creditors: amounts falling due after more than one year</b>	22	<u>67,339</u>	<u>87,886</u>
<b>Net assets</b>		<u>844,123</u>	<u>720,119</u>
<b>Funds of the charity</b>			
Restricted funds		72,237	88,971
Unrestricted funds		771,886	631,148
<b>Total charity funds</b>	24	<u>844,123</u>	<u>720,119</u>

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position  
continues on the following page.

**The notes on pages 17 to 29 form part of these financial statements.**

**BASIC - Brain and Spinal Injury Centre Limited**

**Company Limited by Guarantee**

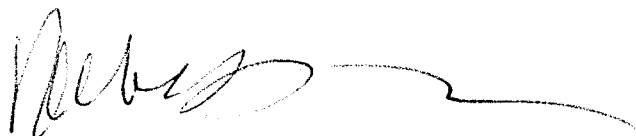
**Statement of Financial Position** *(continued)*

**31 March 2021**

These financial statements were approved by the board of trustees and authorised for issue on

.....22/12/21....., and are signed on behalf of the board by:

D Yates  
Trustee

A handwritten signature in black ink, appearing to read 'D Yates', followed by a long horizontal flourish.

**The notes on pages 17 to 29 form part of these financial statements.**

# **BASIC - Brain and Spinal Injury Centre Limited**

**Company Limited by Guarantee**

**Notes to the Financial Statements**

**Year ended 31 March 2021**

## **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 554 Eccles New Road, Salford, Manchester, M5 5AP.

## **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

## **3. Accounting policies**

### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

### **Going concern**

There are no material uncertainties about the charity's ability to continue.

### **Judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the members are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily available from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis.

Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. During the year, there were no judgements in applying the accounting policies and key sources of estimation uncertainty which materially affected the financial statements.

# **BASIC - Brain and Spinal Injury Centre Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

#### **Year ended 31 March 2021**

#### **3. Accounting policies *(continued)***

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charitable objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Furlough income which is a grant awarded by the government, is recognised in income over the periods in which the company recognises the related costs for which the grant is intended to compensate.

Income from the charity shop, cafe and investments are included in the year in which they are receivable.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

# **BASIC - Brain and Spinal Injury Centre Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

#### **Year ended 31 March 2021**

#### **3. Accounting policies *(continued)***

##### **Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

There are a number of costs, including staffing costs, where it is impractical to allocate these costs precisely between administration and charitable expenditure and the trustees have allocated such costs on the basis of reasonable estimates as follows:

Staffing and related expenses - On the basis of salary costs, and hours spent on different activities

Premises costs and related expenses - Based on an estimate of employee activity or space occupied

##### **Operating leases**

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# BASIC - Brain and Spinal Injury Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2021

#### 3. Accounting policies *(continued)*

##### **Tangible assets** *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	1% straight line
Fixtures and fittings	-	15% reducing balance
Motor vehicles	-	25% reducing balance
Equipment	-	15% reducing balance

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

# **BASIC - Brain and Spinal Injury Centre Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

#### **Year ended 31 March 2021**

#### **3. Accounting policies *(continued)***

##### **Financial instruments *(continued)***

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

##### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

##### **Taxation**

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

#### **4. Limited by guarantee**

BASIC – Brain and Spinal Injury Centre Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

# BASIC - Brain and Spinal Injury Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	229,049	–	<b>229,049</b>
<b>Grants</b>			
Grants received	13,159	101,850	<b>115,009</b>
	<u>242,208</u>	<u>101,850</u>	<u><b>344,058</b></u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Donations	48,260	–	48,260
<b>Grants</b>			
Grants received	13,065	134,842	147,907
	<u>61,325</u>	<u>134,842</u>	<u>196,167</u>
			<b>2021</b>
			<b>£</b>
Grants for restricted purposes			
Big Lottery fund			<b>(41,820)</b>
Lloyds Foundation			<b>(32,249)</b>
Salford CVS			<b>(18,000)</b>
The Edward Gostlin Foundation			<b>(14,000)</b>
Booths charity			<b>(10,000)</b>
Peel Trust			<b>(7,940)</b>
Steel Trust			<b>(5,000)</b>
G M Connect			<b>(4,875)</b>
Percy Bilton Trust			<b>(3,680)</b>
Children in need			<b>(2,286)</b>
Total			<b>(139,850)</b>

# BASIC - Brain and Spinal Injury Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2021

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Performance-related grants	77,661	38,000	<b>115,661</b>
Body Basic membership fees	10,812	–	<b>10,812</b>
Brain and Spinal Injury Centre activities	7,303	–	<b>7,303</b>
CAREN income	4,483	–	<b>4,483</b>
	<u>100,259</u>	<u>38,000</u>	<u><b>138,259</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Performance-related grants	55,268	–	55,268
Body Basic membership fees	43,080	–	43,080
Brain and Spinal Injury Centre activities	6,702	–	6,702
CAREN income	21,300	–	21,300
	<u>126,350</u>	<u>–</u>	<u>126,350</u>

#### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fundraising events	792	<b>792</b>	742	742
Cafe income	1,044	<b>1,044</b>	7,942	7,942
Room hire	900	<b>900</b>	517	517
Health food sales	1,316	<b>1,316</b>	4,737	4,737
	<u>4,052</u>	<u><b>4,052</b></u>	<u>13,938</u>	<u>13,938</u>

#### 8. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>166</u>	<u><b>166</b></u>	<u>284</u>	<u>284</u>

# BASIC - Brain and Spinal Injury Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2021

#### 9. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Donations - wages and salaries	23,265	<b>23,265</b>	27,507	27,507
Donations - pension costs	1,129	<b>1,129</b>	1,414	1,414
Donations - rates & water	175	<b>175</b>	215	215
Donations - light & heat	609	<b>609</b>	681	681
Donations - repairs & maintenance	426	<b>426</b>	457	457
Donations - motor and travelling costs	396	<b>396</b>	669	669
Donations - telephone	1,193	<b>1,193</b>	693	693
Donations - depreciation	1,602	<b>1,602</b>	1,852	1,852
Donations - other expenses	1,698	<b>1,698</b>	13,557	13,557
	<u>30,493</u>	<u><b>30,493</b></u>	<u>47,045</u>	<u>47,045</u>

#### 10. Costs of other trading activities

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Health foods - opening stock	150	<b>150</b>	380	380
Health foods - purchases	132	<b>132</b>	4,069	4,069
Health foods - closing stock	(150)	<b>(150)</b>	(150)	(150)
Events - wages and salaries	1,108	<b>1,108</b>	1,310	1,310
Events - pension costs	59	<b>59</b>	74	74
Events - rates & water	175	<b>175</b>	215	215
Events - light & heat	609	<b>609</b>	681	681
Events - repairs & maintenance	426	<b>426</b>	457	457
Events - insurance	42	<b>42</b>	37	37
Events - other motor and travel costs	791	<b>791</b>	1,338	1,338
Events - telephone	1,193	<b>1,193</b>	693	693
Events - other office costs	664	<b>664</b>	697	697
	<u>5,199</u>	<u><b>5,199</b></u>	<u>9,801</u>	<u>9,801</u>

# BASIC - Brain and Spinal Injury Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2021

#### 11. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Body Basic gym activities	39,846	714	40,560
Brain and Spinal Injuries Centre activities	120,122	161,547	281,669
Support costs	4,610	–	4,610
	164,578	162,261	326,839

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Body Basic gym activities	37,779	1,974	39,753
Brain and Spinal Injuries Centre activities	139,191	103,085	242,276
Support costs	4,291	–	4,291
	181,261	105,059	286,320

#### 12. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021 £	Total fund 2020 £
Body Basic gym activities	40,560	–	40,560	39,753
Brain and Spinal Injuries Centre activities	281,669	–	281,669	242,276
Governance costs	–	4,610	4,610	4,291
	322,229	4,610	326,839	286,320

#### 13. Analysis of support costs

	Centre activities £	Total 2021 £	Total 2020 £
Governance costs	4,598	4,598	4,291
	4,598	4,598	4,291

#### 14. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	46,029	52,721

# BASIC - Brain and Spinal Injury Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2021

#### 15. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,500</u>	<u>1,500</u>

#### 16. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	211,209	202,736
Employer contributions to pension plans	<u>2,970</u>	<u>3,720</u>
	<u>214,179</u>	<u>206,456</u>

The average head count of employees during the year was 12 (2020: 11). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of service providers and administration	<u>12</u>	<u>11</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

#### 17. Trustee remuneration and expenses

The trustees did not receive any remuneration (2020 £nil) neither were they reimbursed expenses during the year (2020 £nil).

Nicola Kitching, a trustee, is a Chartered Clinical Psychologist and provided clinical psychology services to clients during the year and was paid 50% of the commercial rate at a cost of £1,598 (2020:£3,847). This was approved by the other trustees.

# BASIC - Brain and Spinal Injury Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2021

#### 18. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>					
At 1 April 2020	510,202	93,590	18,375	682,613	1,304,780
Additions	–	3,211	–	1,088	4,299
<b>At 31 March 2021</b>	<u>510,202</u>	<u>96,801</u>	<u>18,375</u>	<u>683,701</u>	<u>1,309,079</u>
<b>Depreciation</b>					
At 1 April 2020	88,821	72,470	12,561	444,876	618,728
Charge for the year	5,102	3,650	1,453	35,824	46,029
<b>At 31 March 2021</b>	<u>93,923</u>	<u>76,120</u>	<u>14,014</u>	<u>480,700</u>	<u>664,757</u>
<b>Carrying amount</b>					
<b>At 31 March 2021</b>	<u>416,279</u>	<u>20,681</u>	<u>4,361</u>	<u>203,001</u>	<u>644,322</u>
At 31 March 2020	<u>421,381</u>	<u>21,120</u>	<u>5,814</u>	<u>237,737</u>	<u>686,052</u>

#### 19. Stocks

	2021 £	2020 £
Goods for resale	<u>150</u>	<u>150</u>

#### 20. Debtors

	2021 £	2020 £
Other debtors	<u>6,191</u>	<u>4,759</u>

#### 21. Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans	22,152	20,697
Other creditors	38,555	5,598
Social security and other taxes	5,742	4,749
	<u>66,449</u>	<u>31,044</u>

# BASIC - Brain and Spinal Injury Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2021

#### 22. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Bank loans	<u>67,339</u>	<u>87,886</u>

The bank loan is secured on the freehold property

#### 23. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,970 (2020: £3,720).

#### 24. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 Mar 2021
	£	£	£	£	£
Unrestricted income funds	593,529	346,685	(200,270)	(4,566)	<u>735,378</u>
Unrestricted designated Funds	<u>39,719</u>	<u>–</u>	<u>–</u>	<u>(3,211)</u>	<u>36,508</u>
	<u>633,248</u>	<u>346,685</u>	<u>(200,270)</u>	<u>(7,777)</u>	<u>771,886</u>

The designated fund represents the net book value of tangible fixed assets which were purchased using restricted funds but as all restrictions have been met, the assets are not restricted.

Designated fund transfers relate to those purchased in the current year.

##### Restricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Restricted funds	<u>86,871</u>	<u>139,850</u>	<u>(162,261)</u>	<u>7,777</u>	<u>72,237</u>

The purpose of restricted funds derived from donations received has been to fund the purchase of fixed assets and to meet the cost of salaries and other centre costs. In each case the income has been applied to the expenditure in accordance with the restrictions.

# BASIC - Brain and Spinal Injury Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	644,322	–	644,322
Current assets	261,352	72,237	333,589
Creditors less than 1 year	(66,449)	–	(66,449)
Creditors greater than 1 year	(67,339)	–	(67,339)
<b>Net assets</b>	<u>771,886</u>	<u>72,237</u>	<u>844,123</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	686,052	–	686,052
Current assets	66,125	86,872	152,997
Creditors less than 1 year	(31,044)	–	(31,044)
Creditors greater than 1 year	(82,886)	–	(82,886)
<b>Net assets</b>	<u>638,247</u>	<u>86,872</u>	<u>725,119</u>

#### 26. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
Later than 5 years	<u>7,092</u>	<u>12,996</u>

#### 27. Related parties

See note 13 for related party transactions (2020: none)

