

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

**BASIC - Brain and Spinal Injury Centre Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2022**

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

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2022**

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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 2022**

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 2022.

### **Reference and administrative details**

**Registered charity name** BASIC - Brain and Spinal Injury Centre Limited

**Charity registration number** 518806

**Company registration number** 01944414

**Principal office and registered office** 554 Eccles New Road  
Salford  
Manchester  
M5 5AP

**The trustees**

D M Yates (Chair)	
C Langham	
M Coyne	(Retired 31 December 2021)
N Kitching	(Retired 31 December 2021)
C Eaton	
E O'Neal	(Retired 31 December 2021)
W Edge	(Appointed 31 December 2021)

**Independent examiner** M L Burgess  
Simpson Burgess Nash Limited  
Chartered Accountants  
Empress Business Centre  
380 Chester Road  
Manchester  
M16 9EA

**Key management personnel**

D Keane	CEO
S Moss	Neuro-physiotherapist, Rehab manager
P Emms	Fundraising and communications manager
J Preston	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 2022**

#### **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 K1.

##### **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 ten staff. In addition, we have three 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.

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

## **Company Limited by Guarantee**

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

**Year ended 31 March 2022**

#### **Structure, governance and management *(continued)***

##### **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 and its legacy continued to impact on the charity's income generation. Regular review of organisational demand and resources continue to take place in order to mitigate the charity's exposure to financial risk.

##### **Objectives and activities**

##### **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 2021/22).

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 2022**

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

### **2021/22- a year of recovery from the Pandemic**

Nobody could have predicted the longevity or the legacy of the pandemic, which continues to affect the lives of our clients and consequently our response and our day to day operations. Whilst lockdown for many became a memory of the recent past, this was not the ongoing reality for confidence levels within vulnerable communities, which remained low. Services were impacted due to an extended lock-down period in Greater Manchester and attendance and confidence were further reduced by the Omicron variant in the autumn of 2021.

The BASIC team continued to respond with innovation, offering services that enabled our clients and recognised apprehensions of vulnerable clients about returning to the 'new normal'. We have continued operating a dual offer of in person and remote therapy to enable our client's recovery and rehabilitation on their terms, in their time. With support from our local CVS, we were able to support clients with internet access, equipment and software and subscriptions to be able to access our services and to meet their essential needs online.

We recognised this was going to be a year of the journey of recovery from the pandemic for the charity and our clients.

### **Services provided during 2021/22**

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

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

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

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

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

**Company Limited by Guarantee**

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

**Year ended 31 March 2022**

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

### **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

### **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

### **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
2. C-Mill
3. Dynstable

### **Training courses & Therapeutic Activities**

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

### **Volunteering/work experience**

- Work experience in BASIC's cafe and shop
- Volunteering in the therapy garden

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

**Company Limited by Guarantee**

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

**Year ended 31 March 2022**

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

## **Therapy Garden**

During 2021 we were able to continue to transform our therapy garden with the addition of a Canopy shelter to allow cover to encourage greater use of the garden. We have agreed future plans for 22/23 to install some outdoor exercise and rehabilitation equipment for use of our beneficiaries. This is possible due to an ongoing 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 2022**

## **Achievements and performance**

### **Governance: change at the top**

#### **New Chief Executive**

The summer of 2021 saw an extensive process to recruit the successor to BASIC's first ever employee and retiring Chief Executive Wendy Edge. New Chief Executive David Keane, having a wealth of experience in the public, private and voluntary sectors, was appointed by the board and arrived at BASIC in October 2021, allowing for a hand-over period prior to Wendy's retirement in December 2021.

#### **Trustees**

BASIC's former Chair and founder, Derek Gaskell, sadly passed away in January 2022 having recently retired as a trustee and holding a role as honorary chair. Derek was the original founder of the charity in 1986 to support the Neurosciences at Salford Royal NHS Trust. The Charity was established following 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. Sadly, Dorothy passed away only months after her husband Derek in 2022.

During 2021/22 we also gave thanks to our retiring trustees Martin Coyne, Nicola Kitching and Eamonn O'Neal and welcomed Wendy Edge, our outgoing Chief Executive to serve alongside continuing trustees Dianne Yates, Clive Langman and Chris Eaton. Trustees are planning for recruitment of further trustees to join them over the next year.

## **Financial review**

### **Financial Review 2021/22**

It has been a challenging year financially, due to the pandemic and its legacy. Despite the best efforts of the team, it was a period where our accounts show that our expenditure outweighed our income. Our operations and resources continue to be carefully managed and regularly monitored.

#### **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 six months of the resources expended and the Trustees consider the uncommitted reserves at 31 March 2022 of £134,504 to be adequate for this purpose. This will enable us to continue activities of the charity in the event of significant drop in funding. A strategy is in place and is regularly monitored and reviewed in order to steer the charity through this financially challenging time.

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

**Company Limited by Guarantee**

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

**Year ended 31 March 2022**

## **Plans for future periods**

### **Future Strategy**

Trustees and management have been successful in steering the charity through the pandemic and are now very aware of the lasting legacy, both in terms of demand on services and impact on finances - both as an organization and the ability of many beneficiaries to contribute towards the cost of services. Our focus for the future is on removing the barriers to accessing services, both financially and physically. We endeavour to provide a service to all that need our services, regardless of the ability to contribute towards costs. We also plan to introduce an environmentally friendly accessible travel service for our clients in the coming year to help overcome the barriers of the lack of affordable, accessible, safe and convenient transportation to visit the centre.

Our ongoing challenge is that of sustainable funding, and we are working collaboratively to build meaningful partnerships with other local organisations in public, voluntary and private sectors to enable this.

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

### **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 19/12/22 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 2022**

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 2022.

#### **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 2022**

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  
Empress Business Centre  
380 Chester Road  
Manchester  
M16 9EA

Date 19.12.2022 .....

# BASIC - Brain and Spinal Injury Centre Limited

## Company Limited by Guarantee

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

Year ended 31 March 2022

		2022	2021
	Unrestricted funds	Restricted funds	Total funds
Note	£	£	£
<b>Income and endowments</b>			
Donations and legacies	5	22,407	150,917
Charitable activities	6	22,923	92,618
Other trading activities	7	19,760	–
Investment income	8	–	–
<b>Total income</b>		<u>65,090</u>	<u>243,535</u>
<b>Expenditure</b>			
Expenditure on raising funds:			
Costs of raising donations and legacies	9	17,710	–
Costs of other trading activities	10	2,778	–
Expenditure on charitable activities	11,12	81,190	207,015
Other expenditure	14	5,523	–
<b>Total expenditure</b>		<u>107,201</u>	<u>207,015</u>
<b>Net (expenditure)/income</b>		<u>(42,111)</u>	<u>36,520</u>
Transfers between funds		17,630	(17,630)
<b>Net movement in funds</b>		<u>(24,481)</u>	<u>18,890</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		771,886	72,237
<b>Total funds carried forward</b>		<u>747,405</u>	<u>91,127</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 13 to 26 form part of these financial statements.

# BASIC - Brain and Spinal Injury Centre Limited

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	19	612,901	644,322
<b>Current assets</b>			
Stocks	20	987	150
Debtors	21	4,525	6,191
Cash at bank and in hand		294,139	327,248
		<u>299,651</u>	<u>333,589</u>
<b>Creditors: amounts falling due within one year</b>	22	<u>31,446</u>	<u>66,449</u>
<b>Net current assets</b>		<u>268,205</u>	<u>267,140</u>
<b>Total assets less current liabilities</b>		<u>881,106</u>	<u>911,462</u>
<b>Creditors: amounts falling due after more than one year</b>	23	<u>42,574</u>	<u>67,339</u>
<b>Net assets</b>		<u>838,532</u>	<u>844,123</u>
<b>Funds of the charity</b>			
Restricted funds		91,127	72,237
Unrestricted funds		747,405	771,886
<b>Total charity funds</b>	25	<u>838,532</u>	<u>844,123</u>

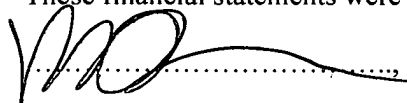
For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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.

These financial statements were approved by the board of trustees and authorised for issue on 19/12/22

 and are signed on behalf of the board by:

D Yates  
Chair

The notes on pages 13 to 26 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 2022**

#### **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 2022**

#### **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.

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 2022**

#### **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 2022**

### **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 2022**

#### **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 2022

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	19,644	–	19,644
<b>Grants</b>			
Grants received	2,763	150,917	153,680
	<u>22,407</u>	<u>150,917</u>	<u>173,324</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	229,049	–	229,049
<b>Grants</b>			
Grants received	13,159	101,850	115,009
	<u>242,208</u>	<u>101,850</u>	<u>344,058</u>
			2022 £
Grants for restricted purposes			
Salford CCG			(56,772)
National lottery			(45,250)
Lloyds foundation			(25,000)
Veterans foundation			(21,700)
ABF Soldiers charity			(20,000)
Children in Need			(11,541)
Workers education			(14,195)
Royal Navy and Royal Marines charity			(12,000)
Awards for All			(8,875)
Booths Charities			(8,002)
Edwards			(5,000)
Hobson			(5,000)
Smaller bursaries			(10,200)
Total			(243,535)

# BASIC - Brain and Spinal Injury Centre Limited

## Company Limited by Guarantee

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

Year ended 31 March 2022

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Performance-related grants	1,205	92,618	93,823
Body Basic membership fees	10,960	–	10,960
Brain and Spinal Injury Centre activities	4,435	–	4,435
CAREN income	6,323	–	6,323
	<u>22,923</u>	<u>92,618</u>	<u>115,541</u>

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

#### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fundraising events	12,852	12,852	792	792
Cafe income	4,545	4,545	1,044	1,044
Room hire	1,300	1,300	900	900
Health food sales	1,063	1,063	1,316	1,316
	<u>19,760</u>	<u>19,760</u>	<u>4,052</u>	<u>4,052</u>

#### 8. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	–	–	166	166

# BASIC - Brain and Spinal Injury Centre Limited

## Company Limited by Guarantee

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

#### Year ended 31 March 2022

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

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations - wages and salaries	14,561	14,561	23,265	23,265
Donations - pension costs	1,755	1,755	1,129	1,129
Donations - rates & water	162	162	175	175
Donations - light & heat	533	533	609	609
Donations - repairs & maintenance	305	305	426	426
Donations - motor and travelling costs	412	412	396	396
Donations - telephone	480	480	1,193	1,193
Donations - depreciation	803	803	1,602	1,602
Donations - other expenses	(1,301)	(1,301)	1,698	1,698
	<u>17,710</u>	<u>17,710</u>	<u>30,493</u>	<u>30,493</u>

#### 10. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Health foods - opening stock	150	150	150	150
Health foods - purchases	248	248	132	132
Health foods - closing stock	(987)	(987)	(150)	(150)
Events - wages and salaries	693	693	1,108	1,108
Events - pension costs	92	92	59	59
Events - rates & water	162	162	175	175
Events - light & heat	533	533	609	609
Events - repairs & maintenance	305	305	426	426
Events - insurance	39	39	42	42
Events - other motor and travel costs	824	824	791	791
Events - telephone	480	480	1,193	1,193
Events - other office costs	239	239	664	664
	<u>2,778</u>	<u>2,778</u>	<u>5,199</u>	<u>5,199</u>

# BASIC - Brain and Spinal Injury Centre Limited

## Company Limited by Guarantee

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

#### Year ended 31 March 2022

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Body Basic gym activities	24,997	714	25,711
Brain and Spinal Injuries Centre activities	51,932	206,301	258,234
Support costs	4,261	–	4,260
	<u>81,190</u>	<u>207,015</u>	<u>288,205</u>

	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
	<u>164,578</u>	<u>162,261</u>	<u>326,839</u>

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

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Body Basic gym activities	25,711	–	25,711	40,560
Brain and Spinal Injuries Centre activities	258,234	–	258,234	281,669
Governance costs	–	4,260	4,260	4,610
	<u>283,945</u>	<u>4,260</u>	<u>288,205</u>	<u>326,839</u>

#### 13. Analysis of support costs

	Centre activities £	Total 2022 £	Total 2021 £
Governance costs	3,557	3,557	4,598

# BASIC - Brain and Spinal Injury Centre Limited

## Company Limited by Guarantee

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

#### Year ended 31 March 2022

#### 14. Other expenditure

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Loss on disposal of tangible fixed assets held for charity's own use	<u>5,523</u>	<u>5,523</u>	<u>—</u>	<u>—</u>

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

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

	2022 £	2021 £
Depreciation of tangible fixed assets	38,749	46,029
Loss on disposal of tangible fixed assets	<u>5,523</u>	<u>—</u>

#### 16. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,500</u>	<u>1,500</u>

#### 17. Staff costs

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

	2022 £	2021 £
Wages and salaries	204,800	211,209
Employer contributions to pension plans	<u>3,307</u>	<u>2,970</u>
	<u>208,107</u>	<u>214,179</u>

The average head count of employees during the year was 12 (2021: 12). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Number of service providers and administration	<u>12</u>	<u>12</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

# BASIC - Brain and Spinal Injury Centre Limited

## Company Limited by Guarantee

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

#### Year ended 31 March 2022

#### 18. Trustee remuneration and expenses

##### Trustees

The trustees did not receive any remuneration (2021 £nil) neither were they reimbursed expenses during the year (2021 £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 £1,950 (2021:£1,598). This was approved by the other trustees.

On her retirement during the year, assets were transferred to former CEO and current Trustee Wendy Edge. They consisted of a motor vehicle and computer equipment and no consideration was received in respect of these assets as approved by the other trustees. The book value of the assets was valued at £5,523. During the year £200 was paid for clinical services.

#### 19. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>					
At 1 April 2021	510,202	96,801	18,375	683,701	<b>1,309,079</b>
Additions	–	–	–	12,850	<b>12,850</b>
Disposals	–	(1,607)	(18,375)	–	<b>(19,982)</b>
<b>At 31 March 2022</b>	<u>510,202</u>	<u>95,194</u>	<u>–</u>	<u>696,551</u>	<u><b>1,301,947</b></u>
<b>Depreciation</b>					
At 1 April 2021	93,923	76,120	14,014	480,700	<b>664,757</b>
Charge for the year	5,102	2,928	–	30,719	<b>38,749</b>
Disposals	–	(446)	(14,014)	–	<b>(14,460)</b>
<b>At 31 March 2022</b>	<u>99,025</u>	<u>78,602</u>	<u>–</u>	<u>511,419</u>	<u><b>689,046</b></u>
<b>Carrying amount</b>					
<b>At 31 March 2022</b>	<u>411,177</u>	<u>16,592</u>	<u>–</u>	<u>185,132</u>	<u><b>612,901</b></u>
At 31 March 2021	<u>416,279</u>	<u>20,681</u>	<u>4,361</u>	<u>203,001</u>	<u>644,322</u>

#### 20. Stocks

	2022 £	2021 £
Goods for resale	<u>987</u>	<u>150</u>

#### 21. Debtors

	2022 £	2021 £
Other debtors	<u>4,525</u>	<u>6,191</u>

# BASIC - Brain and Spinal Injury Centre Limited

## Company Limited by Guarantee

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

Year ended 31 March 2022

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

	2022	2021
	£	£
Bank loans	23,835	22,152
Social security and other taxes	4,714	5,742
Other creditors	2,897	38,555
	<u>31,446</u>	<u>66,449</u>

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

	2022	2021
	£	£
Bank loans	<u>42,574</u>	<u>67,339</u>

The bank loan is secured on the freehold property

#### 24. 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 £3,307 (2021: £2,970).

# BASIC - Brain and Spinal Injury Centre Limited

## Company Limited by Guarantee

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

#### Year ended 31 March 2022

#### 25. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Unrestricted income funds	735,378	65,090	(107,201)	17,630	710,897
Unrestricted designated Funds	36,508	—	—	—	36,508
	<u>771,886</u>	<u>65,090</u>	<u>(107,201)</u>	<u>17,630</u>	<u>747,405</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.

Transfers relate to those purchased in the current year.

##### Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Restricted funds	<u>72,237</u>	<u>243,535</u>	<u>(207,015)</u>	<u>(17,630)</u>	<u>91,127</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 2022

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	612,901	–	<b>612,901</b>
Current assets	208,524	91,127	<b>299,651</b>
Creditors less than 1 year	(31,446)	–	<b>(31,446)</b>
Creditors greater than 1 year	(42,574)	–	<b>(42,574)</b>
<b>Net assets</b>	<u>747,405</u>	<u>91,127</u>	<u><b>838,532</b></u>

	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><b>844,123</b></u>

#### 27. Operating lease commitments

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

	2022 £	2021 £
Later than 5 years	<u><b>4,080</b></u>	<u>7,092</u>

#### 28. Related parties

See note 18 for related party transactions.