

COMPANY REGISTRATION NUMBER: 01944414
CHARITY REGISTRATION NUMBER: 518806

BASIC - Brain and Spinal Injury Centre Limited

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2023

BASIC - Brain and Spinal Injury Centre Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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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 2023

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 2023.

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 DM Yates
C Langman
W Edge (retired 31/12/2022)
C Eaton

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

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

Year ended 31 March 2023

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 and company limited by guarantee with a Board of Trustees responsible for governance. An external review of governance was undertaken (in 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 self-employed specialists who work to help us meet increased demand.

The Trustee Board have responsibility for governance, strategic development and the organisations 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. Regular team meetings enable 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 Greater Manchester Integrated Care Board.
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 2023

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. 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 maximise 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 a team of physiotherapists. BASIC is proud to employ and offer volunteer opportunities to beneficiaries of the charity, without whom our charity would not deliver to the same level. Those with lived-experience 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 2022/23).

BASIC - Brain and Spinal Injury Centre Limited

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

Year ended 31 March 2023

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

Services provided during 2022/23

Information, Education and Advice

- Assessment of needs and baseline data taken
- Education & information
- Information booklets, handouts, online information
- Finance & money management workshops

Mental health services / emotional support in person and online

- Cognitive Behavioural Therapy (CBT)
- Eye Movement Desensitization and Reprocessing (EMDR)
- Counselling
- Self-help peer support groups
- informal support and mentoring

Vocational Rehabilitation

- 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

Cognitive rehabilitation

- Cognitive training including memory management, concentration and attention, reasoning, judgement and planning.
- 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

BASIC - Brain and Spinal Injury Centre Limited

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

Year ended 31 March 2023

Objectives and activities *(continued)*

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
- 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
- Finance and Money Management
- Brain Haemorrhage support group
- Stroke Support Group

Volunteering & Vocational Activity

- Volunteering and Vocational activity continued in our kitchen, café and gym and expanded in to assisting with functional operations of reception, administration, fundraising, maintenance and gardening, and our new EWAV travel service.

BASIC - Brain and Spinal Injury Centre Limited

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

Year ended 31 March 2023

Achievements and performance

Introduction of BASIC's EWAV Travel Service

During 2022 we were delighted to launch our first Electric Wheelchair Accessible Vehicle (EWAV) to enable our beneficiaries to travel to and from our centre. The service was immediately very well used and has allowed many to access treatment who would have simply not been able to otherwise, one client has called the service 'life-changing'. The service quickly reached capacity and we were successful in our bid for further funding, towards the end of the year, to purchase a second vehicle to expand our service. The vehicles have been named Derek and Dorothy in memory of the founder and inspiration of BASIC.

Outdoor exercise and rehabilitation equipment

During 2022 we were able to continue to transform our therapy garden with the installation of outdoor exercise and rehabilitation equipment utilising the shelter of our recently installed canopy to encourage greater use of the garden. This is possible due to an ongoing generous grant from the Booths Charities.

Trustees

BASIC's former Chair and founder, Derek Gaskell, sadly passed away in 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 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. Sadly, Dorothy passed away only months after her husband Derek in 2022.

During 22/23 Wendy Edge, our previous Chief Executive, continued to assist the Charity in transition on the board of trustees, serving alongside continuing trustees Dianne Yates, Clive Langman and Chris Eaton, before retiring at the end of 2022. Trustees are planning for recruitment of further trustees to join them over the next year.

BASIC - Brain and Spinal Injury Centre Limited

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

Year ended 31 March 2023

Financial review

Financial Review 2022/23

The financial climate for charities continues to be challenging, and we continue to manage our operations and resources carefully. The board made the decision to repay a loan from reserves in year due to increasing interest rates and the corresponding increasing loan payments.

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 and the trustees consider the uncommitted reserves at 31 March 2023 of £202,881 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 ensure the financial sustainability of the charity.

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 organisation and the ability of many beneficiaries to contribute towards the cost of services. Our focus remains on removing the barriers to accessing services, both financially and physically. We endeavour to provide access to range of services to all that need us, regardless of the ability to contribute towards costs.

We plan to further expand our newly commissioned Electric Wheelchair Accessible Vehicle (EWAV) travel service over the next year to help overcome the barriers of the lack of affordable, accessible, safe and convenient transportation. We are committed to providing the most appropriate equipment, environment and technology available to assist our beneficiaries and plan to continue to invest, renew and renovate over the coming years, including a new assisted gym.

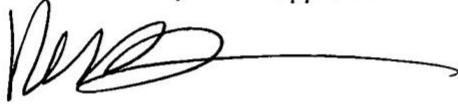
Our ongoing challenge is that of sustainable funding, and we are working collaboratively to build meaningful partnerships with other local organisations in public, voluntary and private sectors to enable this.

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 15.12.23 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to be 'D Yates', with a long horizontal flourish extending to the right.

D Yates

Chairperson

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 2023

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 2023.

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 2023

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 *15.12.23*

BASIC - Brain and Spinal Injury Centre Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023	2022
	Unrestricted funds	Restricted funds	Total funds
Note	£	£	£
Income and endowments			
Donations and legacies	5	95,354	84,517
Charitable activities	6	58,898	59,892
Other trading activities	7	19,024	–
Investment income	8	239	–
Total income		<u>173,515</u>	<u>144,409</u>
Expenditure			
Expenditure on raising funds:			
Costs of raising donations and legacies	9	13,880	–
Costs of other trading activities	10	3,024	–
Expenditure on charitable activities	11,12	95,666	165,207
Other expenditure	14	–	–
Total expenditure		<u>112,570</u>	<u>165,207</u>
Net (expenditure)/income		<u>60,945</u>	<u>(20,798)</u>
Transfers between funds		36,449	(36,449)
Net movement in funds		<u>97,394</u>	<u>(57,247)</u>
Reconciliation of funds			
Total funds brought forward		747,405	91,127
Total funds carried forward		<u>844,799</u>	<u>33,880</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 25 form part of these financial statements.

BASIC - Brain and Spinal Injury Centre Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	19	641,918	612,901
Current assets			
Stocks	20	652	987
Debtors	21	3,120	4,525
Cash at bank and in hand		245,082	294,139
		<u>248,854</u>	<u>299,651</u>
Creditors: amounts falling due within one year	22	<u>12,092</u>	<u>31,446</u>
Net current assets		<u>236,761</u>	<u>268,205</u>
Total assets less current liabilities		<u>878,679</u>	<u>881,106</u>
Creditors: amounts falling due after more than one year	23	–	<u>42,574</u>
Net assets		<u>878,679</u>	<u>838,532</u>
Funds of the charity			
Restricted funds		33,880	91,127
Unrestricted funds		844,799	747,405
Total charity funds	25	<u>878,679</u>	<u>838,532</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

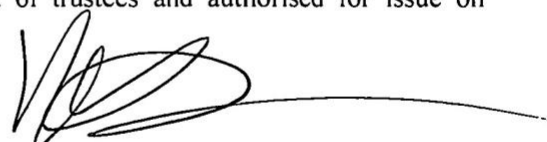
Directors' responsibilities:

- 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 15.12.2023 and are signed on behalf of the board by:

D M Yates
Chair



The notes on pages 13 to 25 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 2023

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.

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 2023

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 2023

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 2023

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.

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 2023

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

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations and legacies			
Donations and legacies	95,354	–	95,354
Grants			
Grants received	–	84,517	84,517
	<u>95,354</u>	<u>84,517</u>	<u>179,871</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations and legacies			
Donations and legacies	19,644	–	19,644
Grants			
Grants received	2,763	150,917	153,680
	<u>22,407</u>	<u>150,917</u>	<u>173,324</u>
			2023 £
Grants for restricted purposes:			
Salford CCG			(59,892)
Medicash			(6,000)
Lloyds foundation			(2,250)
Salford CVS			(58,880)
MSE Charity			(4,739)
Booths charities			(12,648)
Total			(144,409)

BASIC - Brain and Spinal Injury Centre Limited

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Performance-related grants	–	59,892	59,892
Body Basic membership fees	17,563	–	17,563
Brain and Spinal Injury Centre activities	18,383	–	18,383
CAREN income	22,952	–	22,952
	<u>58,898</u>	<u>59,892</u>	<u>118,790</u>

	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>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	15,106	15,106	12,852	12,852
Cafe income	2,375	2,375	4,545	4,545
Room hire	1,480	1,480	1,300	1,300
Health food sales	63	63	1,063	1,063
	<u>19,024</u>	<u>19,024</u>	<u>19,760</u>	<u>19,760</u>

8. Investment income

	Total Funds 2023 £	Total Funds 2022 £
Bank interest receivable	<u>239</u>	<u>–</u>

BASIC - Brain and Spinal Injury Centre Limited

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Donations - wages and salaries	8,938	8,938	14,561	14,561
Donations - pension costs	1,160	1,160	1,755	1,755
Donations - rates & water	142	142	162	162
Donations - light & heat	679	679	533	533
Donations - repairs & maintenance	361	361	305	305
Donations - motor and travelling costs	31	31	412	412
Donations - telephone	282	282	480	480
Donations - depreciation	2,257	2,257	803	803
Donations - other expenses	30	30	(1,301)	(1,301)
	<u>13,880</u>	<u>13,880</u>	<u>17,710</u>	<u>17,710</u>

10. Costs of other trading activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Health foods - opening stock	987	987	150	150
Health foods - purchases	–	–	248	248
Health foods - closing stock	(652)	(652)	(987)	(987)
Events - wages and salaries	426	426	693	693
Events - pension costs	61	61	92	92
Events - rates & water	142	142	162	162
Events - light & heat	679	679	533	533
Events - repairs & maintenance	962	962	305	305
Events - insurance	48	48	39	39
Events - other motor and travel costs	61	61	824	824
Events - telephone	282	282	480	480
Events - other office costs	28	28	239	239
	<u>3,024</u>	<u>3,024</u>	<u>2,778</u>	<u>2,778</u>

BASIC - Brain and Spinal Injury Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

11. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Body Basic gym activities	20,479	–	20,479
Brain and Spinal Injuries Centre activities	33,418	201,656	235,074
Support costs	5,320	–	5,320
	<u>59,217</u>	<u>201,656</u>	<u>260,873</u>

	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>

12. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Body Basic gym activities	20,479	–	20,479	25,711
Brain and Spinal Injuries Centre activities	235,074	–	235,074	258,234
Governance costs	–	5,320	5,320	4,260
	<u>255,553</u>	<u>5,320</u>	<u>260,873</u>	<u>288,205</u>

13. Analysis of support costs

	Centre activities £	Total 2023 £	Total 2022 £
Governance costs	5,320	5,320	3,557

14. Other expenditure

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Loss on disposal of tangible fixed assets held for charity's own use	–	–	5,523	5,523

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

15. Net income/(expenditure)

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

	2023	2022
	£	£
Depreciation of tangible fixed assets	39,697	38,749
Loss on disposal of tangible fixed assets	—	5,523

16. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,500	1,500

17. Staff costs

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

	2023	2022
	£	£
Wages and salaries	172,205	204,800
Employer contributions to pension plans	3,052	3,307

The average head count of employees during the year was 10 (2022: 12). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of service providers and administration	10	12

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

18. Trustee remuneration and expenses

Trustees

The trustees did not receive any remuneration (2022 £nil) neither were they reimbursed expenses during the year (2022 £nil).

Wendy Edge, a trustee, was paid £1,550 for Clinical services rendered during the year.

BASIC - Brain and Spinal Injury Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2022	510,202	95,194	–	696,551	1,301,947
Additions	–	5,499	34,995	28,220	68,714
At 31 March 2023	<u>510,202</u>	<u>100,693</u>	<u>34,995</u>	<u>724,771</u>	<u>1,370,661</u>
Depreciation					
At 1 April 2022	99,025	78,602	–	511,419	689,046
Charge for the year	5,102	2,889	2,916	28,790	39,697
At 31 March 2023	<u>104,127</u>	<u>81,491</u>	<u>2,916</u>	<u>540,240</u>	<u>728,743</u>
Carrying amount					
At 31 March 2023	<u>406,075</u>	<u>19,202</u>	<u>32,079</u>	<u>184,531</u>	<u>641,918</u>
At 31 March 2022	<u>411,177</u>	<u>16,592</u>	<u>–</u>	<u>185,132</u>	<u>612,901</u>

20. Stocks

	2023 £	2022 £
Goods for resale	<u>652</u>	<u>987</u>

21. Debtors

	2023 £	2022 £
Other debtors	<u>3,120</u>	<u>4,525</u>

22. Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loans	–	23,835
Social security and other taxes	5,922	4,714
Other creditors	6,170	2,897
	<u>12,092</u>	<u>31,446</u>

BASIC - Brain and Spinal Injury Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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

	2023	2022
	£	£
Bank loans	<u>—</u>	<u>42,574</u>

The bank loan was 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 £3,052 (2022: £3,307).

25. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Unrestricted income funds	710,897	173,515	(104,274)	-	780,138
Unrestricted designated Funds	<u>36,508</u>	<u>—</u>	<u>(8,296)</u>	<u>36,449</u>	<u>64,661</u>
	<u>747,405</u>	<u>173,515</u>	<u>(112,570)</u>	<u>36,449</u>	<u>844,799</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 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Restricted funds	<u>91,127</u>	<u>144,409</u>	<u>(165,207)</u>	<u>(36,449)</u>	<u>33,880</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 2023

26. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	641,918	–	641,918
Current assets	214,974	33,880	248,854
Creditors less than 1 year	(12,093)	–	(12,093)
Net assets	<u>844,799</u>	<u>33,880</u>	<u>878,679</u>

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

27. Operating lease commitments

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

	2023 £	2022 £
Later than 5 years	<u>1,188</u>	<u>4,080</u>

28. Related parties

See note 18 for related party transactions.