

COMPANY REGISTRATION NUMBER: 01944414
CHARITY REGISTRATION NUMBER: 518806

BASIC - Brain and Spinal Injury Centre Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024

BASIC - Brain and Spinal Injury Centre Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	9
Statement of financial activities (including income and expenditure account)	11
Statement of financial position	12
Notes to the financial statements	14

BASIC - Brain and Spinal Injury Centre Limited

Company Limited by Guarantee

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

Year ended 31 March 2024

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 2024.

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
C Langman
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
P Farrell Interim operations 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 2024

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 eight staff. In addition, we also 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.

Trustees

BASIC's former Chair and founder, Derek Gaskell, sadly passed away, 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.

Dianne Yates, Clive Langman and Chris Eaton have continued to serve the charity as Trustees and Directors and are planning for recruitment of further trustees to join them.

BASIC - Brain and Spinal Injury Centre Limited

Company Limited by Guarantee

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

Year ended 31 March 2024

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.

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 continues to take place in order to mitigate the Charity's 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 2024

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 physiotherapists. BASIC is proud to employ and offer vocational and 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 over 95% 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 2023/24).

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 service

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 2024

Objectives and activities *(continued)*

Services offered during 2023/24:

Information, Education and Advice

- Assessment of needs
- Education & information
- Information booklets, handouts, online information
- Finance & money management workshop

Mental health services / emotional support in person and online

- Self-help
- Peer support groups
- Informal support and mentoring
- Well-being sessions
- Counselling and talking therapies

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

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

Body BASIC: Power Assisted Exercise Gym

- Power-assisted exercise machines
- 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

BASIC - Brain and Spinal Injury Centre Limited

Company Limited by Guarantee

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

Year ended 31 March 2024

Objectives and activities *(continued)*

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.

Achievements and performance

Expansion of BASIC's Travel Service

During 2023/24 we were delighted to expand our Electric Wheelchair Accessible Vehicle (EWAV) travel service to enable our beneficiaries to travel to and from our centre. The service continues to be 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 had quickly reached capacity and we managed to secure further EWAV provision to expand our service. The vehicles have been named Derek and Dorothy in memory of the founder and inspiration of BASIC.

Our new Assisted Gym

Our new assisted gym, mentioned in last years report as a future project, has now been funded and is on order, supported by the Booths Charities and other funders. We have now established a temporary gym space in the centre whilst our fuller gym renovation and new equipment is installed over the coming months.

Financial review

Financial Review 2023/24

The financial climate for charities continues to be challenging, and we continue to manage our operations and resources carefully. We have managed to maintain the charity well, investing in new equipment and services, which is seeing positive impact on the recovery of our beneficiaries.

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 2024 of £346,452 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.

BASIC - Brain and Spinal Injury Centre Limited

Company Limited by Guarantee

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

Year ended 31 March 2024

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 continue to expand our newly commissioned Electric Vehicle 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. The next year will focus on bidding for new accessible bathroom facilities and renovations at the centre to make our space more usable and accessible.

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

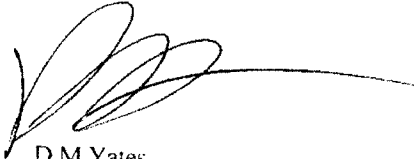
We continue to build trust with our supporter base by being transparent about how the charity runs and spends its income.

BASIC - Brain and Spinal Injury Centre Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2024

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 31st January 2025 and signed on behalf of the board of trustees by:



D M 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 2024

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 2024.

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).

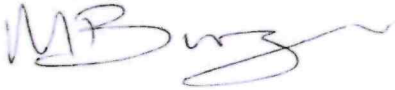
BASIC - Brain and Spinal Injury Centre Limited

Company Limited by Guarantee

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

Year ended 31 March 2024

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

Date: 31/01/2025

BASIC - Brain and Spinal Injury Centre Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	180,105	108,763	288,868	179,871
Charitable activities	6	81,039	60,339	141,378	118,790
Other trading activities	7	8,381	–	8,381	19,024
Investment income	8	2,367	–	2,367	239
Total income		<u>271,892</u>	<u>169,102</u>	<u>440,994</u>	<u>317,924</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	9	44,185	–	44,185	13,880
Costs of other trading activities	10	652	–	652	3,024
Expenditure on charitable activities	11,12	132,516	109,846	242,362	260,873
Total expenditure		<u>177,353</u>	<u>109,846</u>	<u>287,199</u>	<u>277,777</u>
Net income		<u>94,539</u>	<u>59,256</u>	<u>153,795</u>	<u>40,147</u>
Transfers between funds		83,150	(83,150)	–	–
Net movement in funds		177,689	(23,894)	153,795	40,147
Reconciliation of funds					
Total funds brought forward		844,799	33,880	878,679	838,532
Total funds carried forward		<u>1,022,488</u>	<u>9,986</u>	<u>1,032,474</u>	<u>878,679</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 14 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 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	17	676,036	641,918
Current assets			
Stocks	18	–	652
Debtors	19	5,659	3,120
Cash at bank and in hand		357,937	245,082
		<u>363,596</u>	<u>248,854</u>
Creditors: amounts falling due within one year	20	<u>7,158</u>	<u>12,093</u>
Net current assets		<u>356,438</u>	<u>236,761</u>
Total assets less current liabilities		<u>1,032,474</u>	<u>878,679</u>
Net assets		<u>1,032,474</u>	<u>878,679</u>
Funds of the charity			
Restricted funds		9,986	33,880
Unrestricted funds		1,022,488	844,799
Total charity funds	22	<u>1,032,474</u>	<u>878,679</u>

For the year ending 31 March 2024 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 14 to 25 form part of these financial statements.

BASIC - Brain and Spinal Injury Centre Limited

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2024

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

31st January 2025..... and are signed on behalf of the board by:



D M Yates
Chair

The notes on pages 14 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 2024

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 2024

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 2024

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 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 2024

3. Accounting policies *(continued)*

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 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.

BASIC - Brain and Spinal Injury Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

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 2024

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations and legacies	180,105	14,236	194,341
Grants			
Grants received	–	94,527	94,527
	<u>180,105</u>	<u>108,763</u>	<u>288,868</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
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>
			2024
			£
Grants for restricted purposes			
Northern Care Alliance Foundation Trust			(42,000)
Salford CVS			(27,000)
The Booths Charities			(20,000)
James Tudor Trust			(5,000)
MSE charity			(527)
Total			(94,527)

BASIC - Brain and Spinal Injury Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Performance-related grants	-	60,339	60,339
Body Basic membership fees	20,170	-	20,170
Brain and Spinal Injury Centre activities	34,972	-	34,972
CAREN income	25,897	-	25,897
	<u>81,039</u>	<u>60,339</u>	<u>141,378</u>

	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>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Fundraising events	-	-	15,106	15,106
Cafe income	4,156	4,156	2,375	2,375
Room hire	4,225	4,225	1,480	1,480
Health food sales	-	-	63	63
	<u>8,381</u>	<u>8,381</u>	<u>19,024</u>	<u>19,024</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	2,367	2,367	239	239

BASIC - Brain and Spinal Injury Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

9. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Donations - wages and salaries	19,945	19,945	8,938	8,938
Donations - pension costs	1,140	1,140	1,160	1,160
Donations - rates & water	135	135	142	142
Donations - light & heat	729	729	679	679
Donations - repairs & maintenance	1,114	1,114	361	361
Donations - motor and travelling costs	160	160	31	31
Donations - telephone	138	138	282	282
Donations - depreciation	11,546	11,546	2,257	2,257
Donations - other expenses	9,278	9,278	30	30
	<u>44,185</u>	<u>44,185</u>	<u>13,880</u>	<u>13,880</u>

10. Costs of other trading activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Health foods - opening stock	652	652	987	987
Health foods - closing stock	-	-	(652)	(652)
Events - wages and salaries	-	-	426	426
Events - pension costs	-	-	61	61
Events - rates & water	-	-	142	142
Events - light & heat	-	-	679	679
Events - repairs & maintenance	-	-	962	962
Events - insurance	-	-	48	48
Events - other motor and travel costs	-	-	61	61
Events - telephone	-	-	282	282
Events - other office costs	-	-	28	28
	<u>652</u>	<u>652</u>	<u>3,024</u>	<u>3,024</u>

BASIC - Brain and Spinal Injury Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

11. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Body Basic gym activities	28,887	–	28,887
Brain and Spinal Injuries Centre activities	98,021	109,846	207,867
Support costs	5,608	–	5,608
	132,516	109,846	242,362

	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
	59,217	201,656	260,873

12. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024 £	Total fund 2023 £
Body Basic gym activities	28,887	–	28,887	20,479
Brain and Spinal Injuries Centre activities	207,867	–	207,867	235,074
Governance costs	–	5,608	5,608	5,320
	236,754	5,608	242,362	260,873

13. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	63,759	39,697

14. Independent examination fees

	2024 £	2023 £
Fees payable to Independent Examiner for examination report	1,500	1,500

BASIC - Brain and Spinal Injury Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

15. Staff costs

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

	2024	2023
	£	£
Wages and salaries	167,138	172,205
Employer contributions to pension plans	3,001	3,052
	<u>170,139</u>	<u>175,257</u>

The average head count of employees during the year was 10 (2023: 10). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of service providers and administration	<u>10</u>	<u>10</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

16. Trustee remuneration and expenses

Trustees

The trustees did not receive any remuneration (2023 £nil) neither were they reimbursed expenses during the year (2023 £nil).

17. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2023	510,202	100,693	34,995	724,771	1,370,661
Additions	–	–	53,900	43,977	97,877
At 31 March 2024	<u>510,202</u>	<u>100,693</u>	<u>88,895</u>	<u>768,748</u>	<u>1,468,538</u>
Depreciation					
At 1 April 2023	104,127	81,491	2,916	540,209	728,743
Charge for the year	5,102	2,881	21,495	34,281	63,759
At 31 March 2024	<u>109,229</u>	<u>84,372</u>	<u>24,411</u>	<u>574,490</u>	<u>792,502</u>
Carrying amount					
At 31 March 2024	<u>400,973</u>	<u>16,321</u>	<u>64,484</u>	<u>194,258</u>	<u>676,036</u>
At 31 March 2023	<u>406,075</u>	<u>19,202</u>	<u>32,079</u>	<u>184,562</u>	<u>641,918</u>

BASIC - Brain and Spinal Injury Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

18. Stocks

	2024	2023
	£	£
Goods for resale	–	652
	<u>–</u>	<u>652</u>

19. Debtors

	2024	2023
	£	£
Other debtors	5,659	3,120
	<u>5,659</u>	<u>3,120</u>

20. Creditors: amounts falling due within one year

	2024	2023
	£	£
Social security and other taxes	2,624	5,923
Other creditors	4,534	6,170
	<u>7,158</u>	<u>12,093</u>

21. 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 £3,001 (2023: £3,052).

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Unrestricted income funds	780,138	271,892	(146,746)	–	905,284
Unrestricted designated Funds	64,661	–	(30,607)	83,150	117,204
	<u>844,799</u>	<u>271,892</u>	<u>(177,353)</u>	<u>83,150</u>	<u>1,022,488</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.

BASIC - Brain and Spinal Injury Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

22. Analysis of charitable funds continued

Restricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Restricted funds	33,880	169,102	(109,846)	(83,150)	9,986

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

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	676,036	–	676,036
Current assets	353,610	9,986	363,596
Creditors less than 1 year	(7,158)	–	(7,158)
Net assets	<u>1,022,488</u>	<u>9,986</u>	<u>1,032,474</u>

	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>

24 Operating lease commitments

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

	2024 £	2023 £
Later than 5 years	<u>21,572</u>	<u>1,188</u>

25. Related parties

See note 16 for related party transactions.