

COMPANY REGISTRATION NUMBER: 01944414
CHARITY REGISTRATION NUMBER: 518806

BASIC - Brain and Spinal Injury Centre Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025

BASIC - Brain and Spinal Injury Centre Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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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 2025

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 2025.

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 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

BASIC - Brain and Spinal Injury Centre Limited

Company Limited by Guarantee

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

Year ended 31 March 2025

Structure, governance and management

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

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

BASIC - Brain and Spinal Injury Centre Limited

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

Year ended 31 March 2025

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 2025

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 2024/25).

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

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

Year ended 31 March 2025

Objectives and activities *(continued)*

Services offered during 2024/25:

Information, Education and Advice

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

Travel Services

- Assessment of needs
- Assistance by trained personnel
- Travel in comfort and with confidence in our Electric Wheelchair Accessible Vehicle (EWAV) Fleet

Well-being Services

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

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

Body BASIC: Power Assisted Exercise (Gym)

- Power-assisted exercise machines
- Neuro-physiotherapist assessment and re-assessment
- Support from physiotherapists
- Specialist rehabilitation for stroke patients
- Specialist treadmill, harness and balance machine
- Exercise classes

BASIC - Brain and Spinal Injury Centre Limited

Company Limited by Guarantee

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

Year ended 31 March 2025

Objectives and activities *(continued)*

Accelerated Interactive Recovery (AIR)

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

1. Computer Assisted Rehabilitation Environment or CAREN
2. C-Mill
3. Dynstable

Training courses & Therapeutic Activities

- 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 and café, reception, administration, fundraising, maintenance and gardening, and our new EWAV travel service.

Achievements and performance

Expansion of BASIC's Travel Service

During 2024/25 we were delighted to expand our Electric Wheelchair Accessible Vehicle (EWAV) travel service, with our first employed driver, enabling our beneficiaries to travel confidently 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 vehicles have been named Derek and Dorothy in memory of the founder and inspiration of BASIC.

Delivery of new Assisted Exercise Suite

Our new assisted exercise suite (or gym, as its known by the regulars) mentioned in last years report as a future project, was delivered in Summer 2024 and is now fully operational with all previous users inducted with a new programme and many new beneficiaries taking advantage of the new facility. is now fully operational with all previous users inducted with a new programme and many new beneficiaries taking advantage of the new facility.

BASIC - Brain and Spinal Injury Centre Limited

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

Year ended 31 March 2025

Financial review

Financial Review 2024/25

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 2025 of £268,565 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

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

Year ended 31 March 2025

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 treatment.

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. 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. The next year will focus on delivering further updates 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.

Small company provisions

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

BASIC - Brain and Spinal Injury Centre Limited

Company Limited by Guarantee

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

Year ended 31 March 2025

The trustees' annual report was approved on 30 January 2026 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 2025

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 2025.

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

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 2025

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

BASIC - Brain and Spinal Injury Centre Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	23,800	–	23,800	288,868
Charitable activities	6	99,012	60,701	159,713	141,378
Other trading activities	7	3,238	–	3,238	8,381
Investment income	8	6,454	–	6,454	2,367
Total income		<u>132,504</u>	<u>60,701</u>	<u>193,205</u>	<u>440,994</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	9	29,420	–	29,420	44,185
Costs of other trading activities	10	–	–	–	652
Expenditure on charitable activities	11,12	232,393	60,701	293,094	242,362
Total expenditure		<u>261,813</u>	<u>60,701</u>	<u>322,514</u>	<u>287,199</u>
Net (expenditure)/income		<u>(129,309)</u>	<u>–</u>	<u>(129,309)</u>	<u>153,795</u>
Transfers between funds		9,986	(9,986)	–	–
Net movement in funds		<u>(119,323)</u>	<u>(9,986)</u>	<u>(129,309)</u>	<u>153,795</u>
Reconciliation of funds					
Total funds brought forward		1,022,488	9,986	1,032,474	878,679
Total funds carried forward		<u>903,165</u>	<u>–</u>	<u>903,165</u>	<u>1,032,474</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 15 to 27 form part of these financial statements.

BASIC - Brain and Spinal Injury Centre Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Intangible assets	17	225	–
Tangible fixed assets	18	634,375	676,036
		<u>634,600</u>	<u>676,036</u>
Current assets			
Debtors	19	2,265	5,659
Cash at bank and in hand		277,985	357,937
		<u>280,250</u>	<u>363,596</u>
Creditors: amounts falling due within one year	20	<u>11,685</u>	<u>7,158</u>
Net current assets		<u>268,565</u>	<u>356,438</u>
Total assets less current liabilities		<u>903,165</u>	<u>1,032,474</u>
Net assets		<u>903,165</u>	<u>1,032,474</u>
Funds of the charity			
Restricted funds		–	9,986
Unrestricted funds		903,165	1,022,488
Total charity funds	22	<u>903,165</u>	<u>1,032,474</u>

For the year ending 31 March 2025 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 15 to 27 form part of these financial statements.

BASIC - Brain and Spinal Injury Centre Limited

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2025

These financial statements were approved by the board of trustees and authorised for issue on 30 January 2026, and are signed on behalf of the board by:

D M Yates
Chair

The notes on pages 15 to 27 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 2025

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

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

BASIC - Brain and Spinal Injury Centre Limited

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Personalised registration - 10% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

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.

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.

BASIC - Brain and Spinal Injury Centre Limited

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

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.

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

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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.

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.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations and legacies	17,800	–	17,800
Grants			
Grants received	6,000	–	6,000
	<u>23,800</u>	<u>–</u>	<u>23,800</u>

BASIC - Brain and Spinal Injury Centre Limited

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies *(continued)*

	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>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Performance-related grants	-	60,701	60,701
Body Basic membership fees	23,374	–	23,374
Brain and Spinal Injury Centre activities	10,993	–	10,993
CAREN income	64,645	–	64,645
	<u>99,012</u>	<u>60,701</u>	<u>159,713</u>

	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>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Cafe income	263	263	4,156	4,156
Room hire	2,975	2,975	4,225	4,225
	<u>3,238</u>	<u>3,238</u>	<u>8,381</u>	<u>8,381</u>

BASIC - Brain and Spinal Injury Centre Limited

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

8. Investment income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Bank interest receivable	6,454	6,454	2,367	2,367

9. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Donations - wages and salaries	6,000	6,000	19,945	19,945
Donations - pension costs	420	420	1,140	1,140
Donations - rates & water	149	149	135	135
Donations - light & heat	989	989	729	729
Donations - repairs & maintenance	2,821	2,821	1,114	1,114
Donations - motor and travelling costs	-	-	160	160
Donations - subcontractors	7,332	7,332	-	-
Donations - telephone	163	163	138	138
Donations - depreciation	11,546	11,546	11,546	11,546
Donations - other expenses	-	-	9,278	9,278
	<u>29,420</u>	<u>29,420</u>	<u>44,185</u>	<u>44,185</u>

10. Costs of other trading activities

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Health foods - opening stock	-	-	652	652

BASIC - Brain and Spinal Injury Centre Limited

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

11. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Body Basic gym activities	52,498	–	52,498
Brain and Spinal Injuries Centre activities	176,213	60,701	236,914
Support costs	3,682	–	3,682
	<u>232,393</u>	<u>60,701</u>	<u>293,094</u>

	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
	<u>132,516</u>	<u>109,846</u>	<u>242,362</u>

12. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Body Basic gym activities	52,498	–	52,498	28,887
Brain and Spinal Injuries Centre activities	236,914	–	236,914	207,867
Governance costs	–	3,682	3,682	5,608
	<u>289,412</u>	<u>3,682</u>	<u>293,094</u>	<u>242,362</u>

13. Net (expenditure)/income

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

	2025 £	2024 £
Amortisation of intangible assets	25	–
Depreciation of tangible fixed assets	54,777	63,759

14. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,500	1,500

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

15. Staff costs

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

	2025	2024
	£	£
Wages and salaries	165,485	167,138
Employer contributions to pension plans	12,392	3,001
	<u>178,877</u>	<u>170,139</u>

The average head count of employees during the year was 9 (2024: 10).

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:

	2025	2024
	No.	No.
Number of service providers and administration	<u>9</u>	<u>10</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

16. Trustee remuneration and expenses

Trustees

The trustees did not receive any remuneration (2024 £nil) neither were they reimbursed expenses during the year (2024 £nil).

17. Intangible assets

	Personalised number plate £
Cost	
Additions	250
At 31 March 2025	<u>250</u>
Amortisation	
Charge for the year	25
At 31 March 2025	<u>25</u>
Carrying amount	
At 31 March 2025	<u>225</u>
At 31 March 2024	<u>-</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2024	510,202	100,693	88,895	768,748	1,468,538
Additions	–	460	–	12,656	13,116
At 31 March 2025	<u>510,202</u>	<u>101,153</u>	<u>88,895</u>	<u>781,404</u>	<u>1,481,654</u>
Depreciation					
At 1 April 2024	109,229	84,372	24,411	574,490	792,502
Charge for the year	5,102	2,517	16,121	31,037	54,777
At 31 March 2025	<u>114,331</u>	<u>86,889</u>	<u>40,532</u>	<u>605,527</u>	<u>847,279</u>
Carrying amount					
At 31 March 2025	<u>395,871</u>	<u>14,264</u>	<u>48,363</u>	<u>175,877</u>	<u>634,375</u>
At 31 March 2024	<u>400,973</u>	<u>16,321</u>	<u>64,484</u>	<u>194,258</u>	<u>676,036</u>

19. Debtors

	2025 £	2024 £
Trade debtors	–	1,625
Prepayments and accrued income	2,265	4,034
	<u>2,265</u>	<u>5,659</u>

20. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	2,940	2,940
Social security and other taxes	3,413	2,624
Other creditors	5,332	1,594
	<u>11,685</u>	<u>7,158</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 £12,392 (2024: £3,001).

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Unrestricted income funds	905,284	132,504	(237,784)	9,986	809,990
Unrestricted designated Funds	117,204	–	(24,029)	–	93,175
	<u>1,022,488</u>	<u>193,205</u>	<u>(261,813)</u>	<u>9,986</u>	<u>903,165</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 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Restricted funds	<u>9,986</u>	<u>60,701</u>	<u>(60,701)</u>	<u>(9,986)</u>	<u>–</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.

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

23. Related parties

See note 13 for related party transactions (2024: none)

