

REGISTERED NUMBER: 0936855 (England and Wales)

**Report of the Board of Trustees and**  
**Group Financial Statements for the Year Ended 31 December 2013**  
**for**  
**BACKCARE**  
**registered as**  
**NATIONAL BACK PAIN ASSOCIATION**

SATURDAY



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COMPANIES HOUSE

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**for the Year Ended 31 December 2013**

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**Company Information**  
**for the Year Ended 31 December 2013**

<b>PATRON:</b>	HRH The Prince of Wales
<b>FOUNDER PRESIDENT:</b>	The late S W Grundy CBE
<b>VICE PATRONS:</b>	Professor Dame C Black DBE MD FRCP MACP FMedSci Mr K Livingstone, former Mayor of London Dr A Redgrave MB BS DO
<b>VICE PRESIDENTS:</b>	Ms C Bannister BA OHNC CertEd Dr L Burn BA MRCS LRCP DPh Dr J Hobson MB ChB MRCP MFOM Mr T Jessel MA (Oxon) Mr G E T Raine MA MB BChir FRCS Lord Rea of Eskdale MA MD FRCG Dr C Sears MB BS MRCP Dr P Skew MBBS LRCP MRCS Mr G Sharp DO Dr K Tesh PhD BSc (Hons) MErgS MIOSH
<b>BOARD OF TRUSTEES:</b>	Mr A Gardner MB BS FRCS (Eng) Dr B R Hammond DO DC PhD (Chairman) Ms R Hyman BSc (Hons) Ost Med Ms E A Prosser B.Ed (Hons) MSc Dr L Roberts PhD MCSP Ms A Thomson FCSP MSc BA DipT MMACP Mr A J Greenslade MRICS CBuildE FCABE MCIQB Mr J C T Fairbank MA MD FRCS Mr E C Barnes Mr E Swanton BSc (Hons) Mr T Ember MBBS MRCS FRCS
<b>REGISTERED OFFICE:</b>	16 Elmtree Road Teddington Middlesex TW11 8ST
<b>REGISTERED NUMBER:</b>	0936855 (England and Wales)

**BACKCARE**  
**Registered as National Back Pain Association**

**Company Information**  
**for the Year Ended 31 December 2013**

**AUDITORS:** Hawkins Scott  
Chartered Accountants  
& Registered Auditors  
Wyvern House  
55-61 Frimley High Street  
Frimley  
Surrey  
GU16 7HJ

**REGISTERED CHARITY NO:** 256751

**SOLICITORS:** Bates, Wells & Braithwaite  
Cheapside House  
138 Cheapside  
London  
EC2V 6BB

**Chairman's Report**  
**for the Year Ended 31 December 2013**

2013 was a year of consolidation for the Charity. We had paid all our existing creditors in 2012 and aimed to have six months trading reserves by the end of 2013. I am pleased to report that the Charity achieved this goal and the Trustees and staff were able to concentrate on future expansion rather than spending much of their time discussing the Charity's financial difficulties.

Among our goals for the year were:

- To have six months trading reserves by the end of 2013.
- To promote the distribution of our Carer's Guide and DVD to local authorities.
- To highlight the effects of back pain in both the care industry and private carers looking after a loved one at home.
- To continue promoting our products in other English speaking countries.
- To appoint new Trustees to the Board to improve our skill set and provide innovation for future expansion.

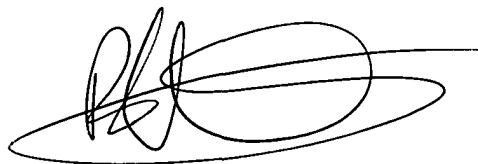
As highlighted in my 2012 report, in year one of our three year plan (2012-2015) we were determined to clear all debts from previous years and I am pleased to report we started 2013 free of any historical debt. Our main mission for 2013 was to consolidate and build on our improved financial position. This alleviated an enormous amount of pressure on both existing Trustees and staff and allowed us to recruit four new Trustees to the Board in 2013.

We are indebted to the Ellerman Foundation for funding our Research Officer, Dr Adam Al-Kashi, and a generous donation from Simply Health with whom we co-branded our revised iPhone and android apps which were downloaded over 50,000 times in 2013. We are indebted to Pfizer who, once again, provided us with funding for our BackCare Awareness Week, and our runners in the London Marathon who raised over £28,000.

Our BackCare Awareness Week in 2013 focused on the seven million carers in the UK, many of whom suffer from low back pain. Our aim was to promote awareness of the damage that carers can sustain when lifting and to provide an understanding of correct lifting techniques to decrease the number of injuries and the following economic and social impact.

I would like to express my gratitude to the staff at Head Office, particularly Dr Adam Al-Kashi, head of research and information services, who has worked tirelessly to promote and advance the Charity. We unfortunately lost our Office Manager, Helen Horton, who worked for the Charity for over seven years and continued to support the Charity through its most difficult years. I am grateful that a new position of Chief Operations Officer was filled by Sri Seshadri who returned to the Charity after seven years having obtained an MBA from the University of Kingston. We were able to recruit an accountant, Ann Mary Kandathil, to take over the financial administration of the Charity. We are also indebted to Mandy Pugh who has been working for the Charity for over 20 years and Gordon Alexander for his expertise in managing our membership. I would like to thank the many volunteers, particularly Paulette Tutton who is now assisting with fundraising, Liz Killick, Helen Montgomery and Vicky Sole for their dedication to our helpline, and my long suffering PA Alison Harvey.

I am indebted to our Trustees for their hard work and long standing commitment to the Charity, in particular, Mr Alan Gardner, Dr Lisa Roberts, Ms Ann Thomson and Ms Rosy Hyman. I was able to welcome Eamonn Swanson, Eddie Barnes, Ashley Greenslade, Tom Ember and Jeremy Fairbank to the Board and I am certain their individual talents and expertise will ensure the progress and future of the Charity.



Dr B R Hammond DO DC PhD FRCC (Orth) PG Cert  
Chairman

## **BACKCARE**

**Registered as National Back Pain Association**

### **Report of the Board of Trustees** **for the Year Ended 31 December 2013**

The Board of Trustees present their report with the financial statements of the Charity for the year ended 31 December 2013.

#### **GOVERNING INSTRUMENT**

The Charity is a company limited by guarantee. It was incorporated on 7<sup>th</sup> August 1968 and is governed by its Memorandum and Articles of Association.

#### **PRINCIPAL ACTIVITY**

BackCare (registered as the National Back Pain Association) is a Registered Charity under the Charities Act 2011, established to carry out and promote research into the causes, cure and prevention of illness, complaints and disorders in, or associated with the back of the body and other allied conditions, and to publish and make available the results of such research; and the relief of persons who experience such conditions; and the advancement of education of the public concerning such conditions.

#### **VISION**

To reduce the impact of back pain on society.

#### **AIMS**

1. Making a difference to the lives of people with back pain:  
**To be an independent source of information about the causes, treatments and management of back pain.**
2. Preventing back pain where possible:  
**To promote best practice in the diagnosis, treatment and management of back pain.**
3. Working with carers, employers, and families to reduce the detrimental effects of back pain:  
**To prevent incapacity from back pain.**

#### **OBJECTIVES**

1. To produce authoritative and accessible information (evidence-based wherever possible).
2. To support people living with back pain through a helpline service.
3. To fund research into preventing incapacity and promoting best practice.
4. To work with health professionals, employers, trade unions, government departments and statutory bodies to improve access to information, advice and treatment.
5. To campaign on behalf of people with back pain through the media and representation on government working parties etc.
6. To support local branches with information, campaigning materials, web pages and insurance.

#### **ORGANISATIONAL AND DECISION-MAKING STRUCTURE**

BackCare is governed by the Board of Trustees. The Trustees meet at least four times a year to discharge their responsibilities.

The Trustees shown below have held office during the year under review.

Mr A Gardner MB BS FRCS (Eng)  
Dr B R Hammond DO DC PhD FRCC(orth) PG cert  
Ms R Hyman BSc (Hons) Ost Med  
Ms E A Prosser B.Ed (Hons) MSc  
Dr L Roberts PhD MCSP  
Ms A Thomson FCSP MSc BA DipT MMACP  
Mr A J Greenslade MRICS CBuildE FCABE MCIQB (appointed 18<sup>th</sup> December 2013)  
Mr J C T Fairbank MA MD FRCS (appointed 18<sup>th</sup> December 2013)  
Mr E C Barnes (appointed 18<sup>th</sup> December 2013)  
Mr E Swanton BSc (Hons) (appointed 18<sup>th</sup> December 2013)  
Mr T Ember MBBS MRCS FRCS (appointed 18<sup>th</sup> June 2014)

## **BACKCARE**

### **Registered as National Back Pain Association**

#### **Report of the Board of Trustees** **for the Year Ended 31 December 2013**

After several years of contraction 2013 was a year of consolidation and expansion of the Charity. With a significant improvement in the financial position of the Charity, the Board were able to recruit a number of new Trustees. We welcome Eamonn Swanton, Ashley Greenslade, Eddie Barnes, Jeremy Fairbank and Tom Ember to the Board.

Dr Brian Hammond continued in the role of CEO on a voluntary basis so the Charity could continue to build up sufficient reserves to safeguard its future expansion.

#### **STATEMENT OF TRUSTEE'S RESPONSIBILITIES**

Company law requires the Board of Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the Board of Trustees is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Board of Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. It is also the responsibility of the Trustees to identify the major risks to which the Charity is exposed and to review the systems, which have been established to mitigate those risks.

There are, in addition, three sub-committees, which report to the Board.

The **Executive Committee** recruits, monitors the performance of, advises and directs the Chief Executive; it deals with day-to-day matters that require Trustee decision-making; maintains an overview of constitutional, legal, financial and operational matters to ensure BackCare's compliance with the requirements of the Charity Commission, Companies House and relevant legislation.

The **Research Committee** invites applications for grants for research into the causes, cure and prevention of back pain; considers the applications, sending them for peer review as necessary; allocates the available funding to selected applications; monitors the research funded by BackCare and expects results to be published and disseminated.

The **Education Committee** provides expertise in relation to publications, products and educational materials, generating ideas and suggesting writers and editors for new publications; reviewing project plans and proposed materials.

Day-to-day management of the Charity is delegated to the CEO who reports and is responsible to the Board of Trustees.

#### **RISK POLICY**

The major risks facing the Charity have been identified and reviewed by a sub-committee of the Board of Trustees. A process for establishing systems to mitigate those found to be unacceptable is now in place. There is an annual review.

#### **REVIEW OF PERFORMANCE**

BackCare is pleased to record its gratitude to the staff, the voluntary CEO Dr Brian Hammond, individual Trustees and long term supporters and volunteers. We are delighted to report that the situation in 2013 has dramatically improved on the previous three years. The Charity now holds six months reserves and has been able to appoint new staff to key positions.

**BACKCARE****Registered as National Back Pain Association****Report of the Board of Trustees  
for the Year Ended 31 December 2013**

Particular highlights from 2013 include:

- 72 primetime adverts on the ITV network which resulted in over 50,000 downloads of our award winning app in conjunction with the company Simplyhealth.
- Record distribution of our Carer's Guide and DVD to many local authorities to decrease the impact of back pain on carers looking after a loved one at home.
- Our BackCare Awareness Week radio day reached more than 5.5 million listeners through 14 live interviews on 14 BBC stations and 10 commercial stations.
- BackCare took ownership of The Pain Exchange, a community outreach website that helps chronic pain sufferers communicate their pain.
- BackCare commissioned a major systems upgrade of its telephone helpline featuring two-tier triage with patient referral and follow up functions.
- At the Back Pain Show held at Olympia in February, BackCare's TalkBack magazine hosted the official show guide, boosting the print run to 8,000 so every visitor could receive a copy.
- BackCare's quarterly magazine, TalkBack, provided leading edge perspectives on news and research on back pain.
- Courageous efforts by team BackCare's 18 runners in the London Marathon raised over £28,000.
- Our third Christmas Charity carol concert which was held at The Queens Chapel of The Savoy.

**RESERVES POLICY**

In previous years our policy has been to hold reserves equivalent to annual salaries. In 2012 the Charity was successful in disbursing all historical debts from previous years. We are pleased to report that at the end of 2013, for the first time in four years the Charity had reserves equivalent to annual salaries. The Charity is committed to increasing its reserves further before embarking on any major projects.

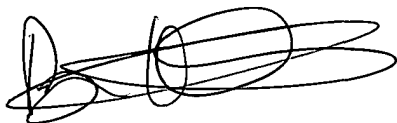
**OBJECTIVES AND ACTIVITIES FOR PUBLIC BENEFIT**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charities aims and objectives and in planning future activities and setting the grant making policy for the year.

**AUDITORS**

The auditors, Hawkins Scott, will be proposed for re-appointment in accordance with Section 385 of the Companies Act 2006.

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD OF TRUSTEES**

Dr B R Hammond DO DC PhD FRCC (Orth) PG Cert - CHAIRMAN

Dated: 17 September 2014



**Report of the Independent Auditors to the Members of  
BackCare registered as National Back Pain Association**

We have audited the financial statements of BackCare for the year ended 31 December 2013 on pages nine to fifteen. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of Trustees and auditors**

As explained more fully in the Statement of Trustees' Responsibilities set out on page five, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements.

**Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable group and company's affairs as at 31 December 2013 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Report of the Independent Auditors to the Members of  
BackCare registered as National Back Pain Association**

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Report of the Trustees.



N J Clarke FCA (Senior Statutory Auditor)  
for and on behalf of Hawkins Scott  
Chartered Accountants  
& Registered Auditors  
Wyvern House  
55-61 Frimley High Street  
Frimley  
Surrey  
GU16 7HJ

Date: 26 September 2014

**BACKCARE**

Registered as National Back Pain Association

**Consolidated Statement of Financial Activities  
for the Year Ended 31 December 2013**

	Unrestricted Funds £	31.12.13 Restricted Funds £	Total Funds £	31.12.12 Total Funds £
<b>INCOMING RESOURCES</b>				
<i>Notes</i>				
<b><u>Incoming resources from generated funds</u></b>				
<b>Voluntary income</b>				
Gifts, donations and legacies	118,447	20,668	139,115	139,378
Membership subscriptions	39,859	-	39,859	45,003
<b>Activities for generating funds</b>				
Fundraising events	35,895	-	35,895	47,397
Branch income 2	64,192	-	64,192	57,132
<b>Investment income</b>				
Interest received 6	-	-	-	3
<b><u>Incoming resources from charitable activities</u></b>				
Sales of publications etc.	81,630	-	81,630	88,046
<b><u>Other incoming resources</u></b>				
Other income	7,773	-	7,773	4,626
<b>TOTAL INCOMING RESOURCES</b>	<b>347,796</b>	<b>20,668</b>	<b>368,464</b>	<b>381,585</b>
<b>RESOURCES EXPENDED</b>				
<b><u>Costs of generating funds</u></b>				
<b>Costs of generating voluntary income</b>				
Publicity	11,443	1,910	13,353	26,369
Fund-raising	22,433	2,502	24,935	33,188
<b><u>Charitable activities</u></b>				
Research	6,323	1,722	8,045	6,409
Education	14,096	2,749	16,845	14,993
Information services	13,420	3,655	17,075	15,777
Helpline	7,399	2,015	9,414	14,298
Membership services	29,378	3,391	32,769	32,043
Branch expenditure 2	64,722	461	65,183	63,586
Cost of publications etc. sold	77,398	11,260	88,658	87,933
<b><u>Governance costs</u></b>				
Audit fee	7,000	-	7,000	5,000
Other administrative costs	18,170	3,260	21,430	22,048
<b>TOTAL RESOURCES EXPENDED</b>	<b>271,782</b>	<b>32,925</b>	<b>304,707</b>	<b>321,644</b>
<b>Net incoming resources</b>	<b>76,014</b>	<b>(12,257)</b>	<b>63,757</b>	<b>59,941</b>
<b>Balances brought forward at 1.01.13</b>	<b>20,303</b>	<b>67,011</b>	<b>87,314</b>	<b>27,373</b>
<b>Balances carried forward at 31.12.13</b>	<b>96,317</b>	<b>54,754</b>	<b>151,071</b>	<b>87,314</b>

The notes form part of these financial statements

**BACKCARE****Registered as National Back Pain Association****Consolidated Balance Sheet**  
**31 December 2013****Group****Company**

		<b>2013</b>	<b>2012</b>	<b>2013</b>	<b>2012</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS:</b>					
Tangible assets	8	1,050	260	1,050	260
Investments	9	-	-	1	1
		<u>1,050</u>	<u>260</u>	<u>1,051</u>	<u>261</u>
<b>CURRENT ASSETS:</b>					
Stocks		20,445	8,859	20,445	8,859
Debtors	10	25,008	25,183	32,488	31,815
Cash at bank		144,656	88,880	144,435	88,659
		<u>190,109</u>	<u>122,922</u>	<u>197,368</u>	<u>129,333</u>
<b>CREDITORS:</b> Amounts falling due within one year	11	<u>40,088</u>	<u>35,868</u>	<u>39,813</u>	<u>35,593</u>
<b>NET CURRENT ASSETS:</b>		<u>150,021</u>	<u>87,054</u>	<u>157,555</u>	<u>93,740</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES:</b>		<u>151,071</u>	<u>87,314</u>	<u>158,606</u>	<u>94,001</u>
<b>FUNDS:</b>					
Unrestricted		96,317	20,303	103,852	26,990
Restricted		<u>54,754</u>	<u>67,011</u>	<u>54,754</u>	<u>67,011</u>
		<u>151,071</u>	<u>87,314</u>	<u>158,606</u>	<u>94,001</u>

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**ON BEHALF OF THE BOARD OF TRUSTEES:**


Dr B R Hammond DO DC PhD - Chairman

Approved by the Board on: 17 September 2014

**Notes to the consolidated Financial Statements**  
**For the Year ended 31 December 2013**

**1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The nature of the company's charitable activities are such that there can be considerable unpredictable variations in the timing of cash flows. The Board of Trustees on the basis of the information available consider that the company will be able to operate and that it is appropriate to prepare the financial statements on the going concern basis.

**Accounting Convention**

The financial statements have been prepared under the historical cost convention, in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and with the Statement of Recommended Practice on Accounting and Reporting by Charities: the Charities SORP 2005.

**Income**

Unrestricted income received by the way of donations, subscriptions, covenants, legacies, grants and sponsorship is recorded in the financial statements when received. Restricted income is credited to the Income and Expenditure Account at the time when the related expenditure has been incurred.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on cost
Computer equipment	- 33% on cost

**Stocks**

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Expenditure**

The irrecoverable element of VAT is included within sundry expenses. Any expenses incurred with recoverable VAT are shown net of VAT.

**Fund Accounting**

The Charity's general funds consist of funds which the Charity may use for its purposes at its discretion. The Charity's restricted funds are those where the donor has imposed a specific restriction on the use of the funds.

**Format of Income and Expenditure Account**

In order to present a true and fair view of the state of affairs and results of the Association, the Trustees believe that the following departures from the statutory accounting requirements of the Companies Act 2006 are required due to the special nature of reporting requirements for charities as issued by the Accounting Standards Committee and the Charity Commissioners:

A Statement of Financial Activities has been prepared, as opposed to the statutory Profit and Loss account, which shows the sources from which the Association's income was derived and the objects of the Charity to which those resources were directed.

**Allocation of costs**

Where appropriate, expenditure is allocated directly to the activity cost categories on the Statement of Financial Activities. Where support costs cannot be attributed to a single activity, they are apportioned on a reasonable, justifiable and consistent basis. For employee costs, for example, an allocation is made based on the time spent by each individual employee on the various activities of the Charity.

**Basis of consolidation**

The consolidated Statement of Financial Activities includes the financial statements of the Association and its subsidiary undertaking, made up to 31 December 2013. The results of the subsidiary have been consolidated on a line by line basis. The consolidated balance sheet includes all assets and liabilities of the Association and its subsidiary undertaking, presented on a line by line basis.

**Notes to the Consolidated Financial Statements**  
**for the Year Ended 31 December 2013**

**2. BRANCHES**

Branches operate in the name of BackCare and raise funds using that name. Funds so raised are held in trust and accordingly all branch transactions, assets and liabilities administered by the branches themselves are required to be incorporated within the financial statements of the Association.

**3. NET INCOME FROM TRADING ACTIVITIES OF SUBSIDIARIES**

The Charity has one wholly owned trading subsidiary which is incorporated in the UK. Back Care Trading Limited organises fundraising events, endorses commercial products, and covenants its taxable profits to BackCare, registered as National Back Pain Association. A summary of the trading company's results is shown below.

	31.12.13 £	31.12.12 £
Turnover	774	820
Cost of sales	<u>(288)</u>	<u>(766)</u>
Gross profit	486	54
Royalty payments to the Charity	(1,046)	(1,049)
Administration	<u>(288)</u>	<u>(289)</u>
Net loss	(848)	(1,284)
Loss brought forward	<u>(6,687)</u>	<u>(5,403)</u>
<b>Retained in Subsidiary</b>	<u><u>(7,535)</u></u>	<u><u>(6,687)</u></u>

**4. STAFF COSTS**

	31.12.13 £	31.12.12 £
Wages and salaries	43,198	55,432
Social security costs	<u>2,307</u>	<u>3,501</u>
	<u><u>45,505</u></u>	<u><u>58,933</u></u>

There were no employees with emoluments in excess of £60,000.

The average monthly number of employees during the year was as follows:

	31.12.13	31.12.12
Full Time	1	1
Part Time	<u>2</u>	<u>2</u>
	<u><u>3</u></u>	<u><u>3</u></u>

**Notes to the Consolidated Financial Statements  
for the Year Ended 31 December 2013****5. OPERATING PROFIT/(LOSS)**

The operating profit is stated after charging:

	31.12.13	31.12.12
	£	£
Depreciation - owned assets	600	1,385
Loss on disposal of fixed assets	69	-
Auditors' remuneration	<u>7,000</u>	<u>5,000</u>

Trustees' emoluments and other benefits etc	<u>-</u>	<u>-</u>
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**6. INTEREST RECEIVABLE AND SIMILAR INCOME**

	31.12.13	31.12.12
	£	£
Deposit account interest	<u>-</u>	<u>3</u>

**7. TAXATION**

The Charity is exempt from Corporation Tax on its charitable activities.

**8. TANGIBLE FIXED ASSETS**

	Fixtures and fittings	Computer equipment	Totals
	£	£	£
<b>COST:</b>			
At 1 January 2013	1,762	5,371	7,133
Additions	-	1,459	1,459
Disposals	<u>(639)</u>	<u>(3,526)</u>	<u>(4,165)</u>
At 31 December 2013	<u>1,123</u>	<u>3,304</u>	<u>4,427</u>
<b>DEPRECIATION:</b>			
At 1 January 2013	1,502	5,371	6,873
Charge for year	114	486	600
Eliminated on disposal	<u>(570)</u>	<u>(3,526)</u>	<u>(4,096)</u>
At 31 December 2013	<u>1,046</u>	<u>2,331</u>	<u>3,377</u>
<b>NET BOOK VALUE:</b>			
At 31 December 2013	<u>77</u>	<u>973</u>	<u>1,050</u>
At 31 December 2012	<u>260</u>	<u>-</u>	<u>260</u>

**BACKCARE****Registered as National Back Pain Association****Notes to the Consolidated Financial Statements  
for the Year Ended 31 December 2013****9. FIXED ASSET INVESTMENTS**

	<b>Group</b>		<b>Company</b>	
	31.12.13	31.12.12	31.12.13	31.12.12
	£	£	£	£
Investment in subsidiary	-	-	1	1
	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>

**INTEREST IN SUBSIDIARY UNDERTAKINGS**

<b>Name of Undertaking</b>	<b>Registered</b>	<b>Class of Shares</b>	<b>% Holding</b>
Back Care Trading Limited	England and Wales	Ordinary	100%

**10. DEBTORS: AMOUNTS FALLING  
DUE WITHIN ONE YEAR**

	<b>Group</b>		<b>Company</b>	
	31.12.13	31.12.12	31.12.13	31.12.12
	£	£	£	£
Trade debtors	12,144	16,087	12,144	16,087
Other debtors	7,868	4,041	7,868	4,041
Amounts owed by subsidiary undertaking	-	-	7,480	6,632
Prepayments and accrued income	<u>4,996</u>	<u>5,055</u>	<u>4,996</u>	<u>5,055</u>
	<u>25,008</u>	<u>25,183</u>	<u>32,488</u>	<u>31,815</u>

**11. CREDITORS: AMOUNTS FALLING  
DUE WITHIN ONE YEAR**

	<b>Group</b>		<b>Company</b>	
	31.12.13	31.12.12	31.12.13	31.12.12
	£	£	£	£
Trade creditors	9,698	19,193	9,698	19,193
Social security and other taxes	311	743	311	743
Other creditors	-	3,000	-	3,000
Accruals and deferred income	<u>30,079</u>	<u>12,932</u>	<u>29,804</u>	<u>12,657</u>
	<u>40,088</u>	<u>35,868</u>	<u>39,813</u>	<u>35,593</u>



**Notes to the Consolidated Financial Statements**  
**for the Year Ended 31 December 2013**

**12. COMPANY STATUS**

The Association is a company limited by guarantee and, in the event of winding up, each member of the Association has undertaken to contribute an amount not exceeding £1.

The Association is a registered Charity under the Charities Act 2011 and does not trade for profit.

**13. OTHER FINANCIAL COMMITMENTS**

**Lease Commitments**

At 31 December 2013 the Association had an annual commitment of £13,600 in 2014 under an operating lease for premises which expires in September 2015.

**14. TRUSTEE EXPENSES**

During the year a total of £143 (2012:- £69) was paid to the Trustees in respect of expenses.

**15. RELATED PARTY DISCLOSURES**

At the start of the year the following interest-free loans from Trustees were included in other creditors: £1,000 owed to B R Hammond DO DC PhD, £1,000 owed to Dr A R Auty MA MIOSH and £1,000 owed to Mr A Gardner MB BS FRCS (Eng).

During the year under review all loans from Trustees were repaid.

**BACKCARE****Registered as National Back Pain Association****Trading and Profit and Loss Account**  
**for the Year Ended 31 December 2013**

	<u>31.12.13</u>		<u>31.12.12</u>	
	£	£	£	£
<b>Income:</b>				
Donations - Unrestricted	118,447		78,123	
Donations - Restricted	20,668		61,255	
Subscriptions	39,859		45,003	
Event income	35,895		47,397	
Sales of publications etc.	81,630		88,046	
Other income	8,045		4,855	
Branch income	64,192		57,132	
		368,736		381,811
<b>Cost of sales:</b>				
Cost of publications etc. sold		35,760		28,497
<b>GROSS PROFIT</b>		332,976		353,314
<b>Other income:</b>				
Deposit account interest		-		3
		332,976		353,317
<b>Expenditure:</b>				
Salaries	43,198		55,432	
Social security	2,307		3,501	
Travel and subsistence	1,315		742	
Rent and rates	15,410		15,674	
Repairs, maintenance and service	6,461		6,117	
Insurance	2,833		4,178	
Computer maintenance	2,249		5,087	
Stationery	3,072		4,171	
Postage and carriage	3,759		4,838	
Telephone and fax	2,360		2,715	
Equipment rental	10,686		11,255	
Sundry expenses	9,881		9,347	
Auditors remuneration	7,000		5,000	
Trustees' expenses	143		69	
Publications and print costs	17,563		15,946	
Advertising, publicity and exhibition costs	4,431		15,686	
Branch expenditure	63,029		61,614	
Fundraising costs	18,091		23,377	
Consultancy	44,829		33,580	
Legal and professional fees	525		1,190	
Bad debts	2,520		4,773	
Depreciation	600		1,386	
Loss on disposal of fixed assets	69		-	
		262,331		285,678
<b>Carried forward</b>		70,645		67,639

**BACKCARE****Registered as National Back Pain Association****Trading and Profit and Loss Account**  
**for the Year Ended 31 December 2013**

	<u>31.12.13</u>		<u>31.12.12</u>	
	£	£	£	£
Brought forward		70,645		67,639
<b>Finance costs:</b>				
Bank charges		<u>6,040</u>		<u>6,414</u>
<b>NET PROFIT/(LOSS)</b>		<u><u>64,605</u></u>		<u><u>61,225</u></u>