

**THE CENTRE FOR BRAIN
INJURY
REHABILITATION AND
DEVELOPMENT
(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
30 SEPTEMBER, 2005**



Company Registration Number
1657517

Registered Charity Number
326194

CHAMPI:ON

Chartered Accountants and
Registered Auditors

2nd Floor
Refuge House
33-37 Watergate Row
Chester
CH1 2LE



B · I · R · D

**Brain Injury Rehabilitation
& Development**

**THE CENTRE FOR BRAIN INJURY REHABILITATION
AND DEVELOPMENT (LIMITED BY GUARANTEE)**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2005**

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**THE CENTRE FOR BRAIN INJURY REHABILITATION
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**COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2005**

REGISTERED CHARITY NUMBER:

326194

PATRON

The Rt Hon Lord Jones PC

TRUSTEES

P Crowfoot
Mrs C S Griffin
D Linton
B Lowe
Dr D J McGlown
J D Smith (Chairman)
P J Summers

CHIEF EXECUTIVE AND COMPANY SECRETARY

J Williams

REGISTERED OFFICE

131 Main Road
Broughton
CHESTER
CH4 0NR

Website: www.b-i-r-d.org.uk

REGISTERED COMPANY NUMBER

1657517

GOVERNING DOCUMENT

Memorandum and Articles of Association

AUDITORS

Champion
Chartered Accountants
2nd Floor Refuge House
33-37 Watergate Row
CHESTER
CH1 2LE

BANKERS

Barclays Bank plc
Victoria House
6 Market Place
WIGAN
Lancs
WN1 1QS

SOLICITOR

Walker Smith Way
26 Nicholas Street
CHESTER
CH1 2PQ

**THE CENTRE FOR BRAIN INJURY REHABILITATION
AND DEVELOPMENT (LIMITED BY GUARANTEE)**

**TRUSTEES' ANNUAL REPORT
REPORT OF THE COUNCIL OF MANAGEMENT – YEAR ENDED 30 SEPTEMBER 2005**

ORGANISATION

BIRD (The Centre for Brain Injury Rehabilitation and Development) abbreviated here as BIRD, is a Charity, constituted as a company limited by guarantee, established on 10 August 1982 and does not have any share capital. BIRD is governed by Memorandum and Articles of Association and members of the council are both Trustees in terms of charity law and directors of the Company.

APPOINTMENT

The Trustees are the members of this registered charity as referred to in the Memorandum of Articles of Association. They are elected by unanimous approval of the other members, and offered for appointment by invitation of the chairperson in office at the time.

No other person or body is entitled to appoint Trustees.

ORGANISATIONAL STRUCTURE

The BIRD Charity is a company limited by guarantee. Company registration number: 1657517. Incorporated on 10 August 1982. A registered charity, number: 326194.

Management of the company is affected by a senior management team of Chief Executive and Finance/Administration Manager.

Governance of the Charity and Company is the responsibility of the Trustee/Directors with clearly defined terms of reference, delegation to Sub Committees and lines of authority and reporting. The Management team implements the Policies laid down by the Board and takes responsibility for the day to day running of the Company.

The names of Trustee/Directors are listed on page 1. Members of Council retire by rotation, in accordance with the Articles of Association and if eligible, may offer themselves for re-election by the Council members. The Council appoints new members subject to re-election at the next Annual General Meeting, on the basis of their skills and experience, relevant to the effective management of the company. The Patron of the Charity is Lord Jones. The Finance sub-committee has a four person membership consisting of Mr P Crowfoot, Mr D Linton, Mr B Lowe and Dr D J McGlown. The total staff team consists of 4 full-time and four part-time staff.

Management Accounts are prepared and reviewed monthly by the Chairman and members of the Finance Sub Committee and quarterly reports prepared for all Board members.

The Annual Accounts are independently audited.

The Trustees receive comprehensive reports from the Chief Executive and Clinical Director at EGM and AGM meetings.

STATEMENT OF RESPONSIBILITIES OF MEMBERS OF COUNCIL

Company law requires the Members of the Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and its incoming resources and application of resources for that period. In preparing the statement the Directors are required to:-

- select suitable accounting policies and apply them;
- make judgements that are reasonable and prudent;
- state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Members of Council are responsible for maintaining proper accounting records and for disclosing with reasonable accuracy at any time the financial position of the company enabling them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the Company and for taking reasonable steps to ensure the prevention and detection of fraud and other irregularities.

**THE CENTRE FOR BRAIN INJURY REHABILITATION
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**TRUSTEES' ANNUAL REPORT
REPORT OF THE COUNCIL OF MANAGEMENT – YEAR ENDED 30 SEPTEMBER 2005**

OBJECTS

BIRD is established for the relief, treatment and advancement of brain injured persons and of persons with a range of disabilities and learning difficulties which owe their origins to development dysfunctions of the central nervous system.

The BIRD Charity supports children and adults who have a brain dysfunction through its treatment programme 'Developmental Reflexive Rehabilitation' which has been successful in improving the lives of brain injured children and adults since 1982 when Dr David McGlown, pioneer of the BIRD approach to treatment, founded the BIRD Charity.

Families and individuals are invited to the Charity's Centre at Broughton near Chester where each child or older person is given an initial assessment followed by a comprehensive report reading during which information is given as to whether the treatment is suitable for the individual concerned. An individually designed programme of rehabilitation exercises is taught to parents or carers who carry out the programme on a daily basis in their own homes. Close contact is maintained with families in between visits to the Centre for reviews of the programme to monitor progress.

In this way, the Centre helps a significant number of children and adults achieve their potential and increase their quality of life enjoyment. The success of the treatment is evident from the number of families and individuals who wish others to hear of the positive outcomes from joining the BIRD treatment programme.

EQUAL OPPORTUNITIES

The BIRD Charity has an inclusive Equal Opportunities policy irrespective of colour, race, creed or financial means. It operates a Bursary Award system to ensure that children and adults from low income families receive equality of opportunity to join the treatment programme. Children and adults from all over the United Kingdom are leading more independent and fulfilling lives through the dedication of the BIRD clinical team and in partnership with their families and carers.

POLICIES

BIRD has implemented a number of detailed policies in relation to personnel and other matters including;

- Equal Opportunities
- Health and Safety
- Conflicts of Interest
- Reserves
- Children
- Complaints

RESERVES POLICY

BIRD's Reserves Policy focuses on the level of 'free' reserves. These reserves exclude restricted and designated funds.

BIRD retains free reserves for two main reasons:

- To manage the risks to which the Charity is exposed in the course of its business, including;
- Safeguarding activities funded by volatile voluntary income streams or by other sources that may be reduced or withdrawn;
- To finance future plans, in line with BIRD's aims and strategic vision.

The Trustees consider that to meet these needs they should have reserves of £190,000. This represents 7-12 months expenditure. BIRD's free reserves were £193,238 at 30 September 2005 (£276,479 at September 2004) that represented 8 months of expenditure cover.

**THE CENTRE FOR BRAIN INJURY REHABILITATION
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**TRUSTEES' ANNUAL REPORT
REPORT OF THE COUNCIL OF MANAGEMENT – YEAR ENDED 30 SEPTEMBER 2005**

Internal Control and Risk Management

The day to day management of the Company is delegated by the directors to John Williams – Chief Executive and Helen Schielke – Finance/Administration Manager.

The systems of internal control are designed to provide reasonable assurance against material mis-statement or loss and include:

- A full budget approved by the Board;
- Regular consideration by the Board of financial results, variance from budget and non-financial performance indicators;
- Delegation of authority and segregation of duties;
- Financial control systems which are reviewed and audited on an annual basis;
- Identification and management of financial risks by the Board and Line Management.

The Board has introduced a formal risk management process to assess business risk and implement strategies, to be reviewed yearly. This involved identifying the types of risks the Charity faces, prioritising them in terms of potential impact and likelihood of occurrence and identifying means of mitigating the risks. As a part of this process, the Board regularly reviews existing risks and the enhancement of procedures and policies, where these are required. These are implemented by the Senior Managers of BIRD, who are accountable to the Board.

TRUSTEES REPORT

Review of the year

The year 2004/05 was a difficult one financially for the Charity which was adversely affected through reduction in funding received from the corporate sector. Although every effort was made to increase alternative funding from other sources, this was insufficient to balance the budget. This resulted in the Board making a full review of the future staffing of the Centre to reflect its current income. Following full consultation with the staff it was found necessary to make one staff role redundant in August 2005. This restructuring has led to a deficit of £97,073 on the year 2004/05.

The Centre is now set to recover from this setback and hopes to increase financial support for its work from Trusts and Foundations. It also plans a number of 'Awareness Days' to continue the increase in patient numbers coming to the Centre.

The Charity receives no statutory funding and totally relies on donations from Trusts, Foundations, businesses, regional groups and individuals along with contributions from grateful parents, to ensure the future of the Centre.

The Trustees and staff of the BIRD Charity are grateful to all donors for their financial support, large and small, but are especially grateful to Baily Thomas Charitable Trust, MBNA Bank Foundation, The BIG Lottery, The Foyle Foundation and the Priory Foundation for their significant support of our work during 2004/05. We hope for continued support from our supporters old and new for next year.

ACTIVITIES

The BIRD Charity has four well equipped treatment rooms which are used at all stages of the treatment programme.

The Clinical Team consists of three graduate clinicians with a psychology background and one physiotherapist all of whom have had a thorough training in the BIRD approach to 'Developmental Reflexive Rehabilitation'. Dr David McGlown acts as Consultant to the Clinical team.

Following an 'Initial Assessment', 'Report Reading' and teaching of the specific remedial exercise programme to the family, they are invited to return to the Centre after six weeks to monitor progress and check that the exercises are being correctly carried out. A further visit at three months to review progress is followed by three monthly reviews at the Centre, until discharge from the programme. Families are encouraged to keep in close contact with the clinical team, who can then offer advice and guidance throughout the treatment period.

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In order to regulate the use of the charity funds for treatment purposes, the charity launched its Bursary Award Scheme in 2004. Since its foundation in 1982, the Charity has paid 50% of the treatment value for everyone who joins the programme, using funds donated for that purpose. The Bursary Award aims to give support for the balance of treatment cost for children and adults with low incomes. They can apply for up to 100% of the balance of the cost of treatment whilst on the programme. This is a fair way of ensuring that most financial help goes to those in greatest need.

The Bursary Award Scheme has been supported in particular by the Baily Thomas Charitable Funds, The Foyle Foundation and many other smaller Trusts through the 'Little Miracles Appeal'.

COMMENTS ABOUT OUR WORK

It is encouraging that the work of the Charity continues to have such an impact upon the lives of children and adults with neuro-developmental dysfunction, who richly deserve the chance to improve their quality of life.

The endorsements of parents speak for themselves.

Anna from Shropshire

'When I came to BIRD, I realised that for the first time since Elisha's birth somebody at last seemed to realise what I was talking about'.

Kay from Essex

'Within two weeks our daughter had started crawling which she had never done before'.

Chiz from Manchester

'You have to be totally committed to doing the treatment on a daily basis whilst on the programme at BIRD, it's a case of building a new routine into your life, but it is well worth it!'.

Sheena from Bath

'After a few months we really started to notice improvements in Emily'.

Tracy from Jersey

'We have hope now, before BIRD we had all but lost it'.

Jennifer from Flintshire

'I now feel that I can understand myself. It is wonderful and has completely turned my life around'.

Myra from Surrey

'We've been to Hell and back since the Health Visitor first raised the alarm. BIRD has given us hope where none previously existed'.

Kerry and Dale from Cheshire

'The benefits it brings are well worth it'.

Jean from Shropshire

'It's wonderful to see my husband rediscovering life!'.

AUDITORS

In accordance with Section 385 of the Companies Act 1985 a resolution to reappoint Champion Chartered Accountants will be proposed at the forthcoming Annual General Meeting.

On behalf of the Board
David Linton
Director

Date

**THE CENTRE FOR BRAIN INJURY REHABILITATION
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**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2005**

	Notes	2005 £	2004 £
Income from Patients		102,180	119,593
Direct costs	8	<u>326,045</u>	<u>287,688</u>
Deficit		(223,865)	(168,095)
Other Income			
Donations - restricted		66,104	51,943
Donations - unrestricted		131,249	205,301
Fundraising social events		405	1,083
		<u>(26,107)</u>	<u>90,232</u>
Administrative costs		35,479	34,482
Fundraising expenditure	7	<u>41,450</u>	<u>39,074</u>
Operating (Deficit)/Surplus		(103,036)	16,676
Interest receivable		<u>10,591</u>	<u>9,331</u>
(Deficit)/Surplus on Ordinary Activities before Taxation		(92,445)	26,007
Taxation		<u>-</u>	<u>-</u>
(Deficit)/Surplus for the Financial Year		<u><u>(92,445)</u></u>	<u><u>26,007</u></u>

Continuing operations

None of the company's activities were acquired or discontinued during the above two financial years.

The notes on pages 10 to 19 form part of these financial statements.

**THE CENTRE FOR BRAIN INJURY REHABILITATION
AND DEVELOPMENT (LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2005**

	Notes	Unrestricted funds £	Restricted funds £	Permanent capital endowment £	2005 Total funds £	2004 Total funds £
Incoming Resources						
Donations		131,249	66,104	-	197,353	257,244
Legacies		-	-	-	-	-
Incoming Resources from Operating Activities						
Activities in furtherance of the Charity's Objectives						
Parental/patient contributions		101,920	-	-	101,920	119,111
Activities for Generating Funds						
Sundry clinical income		260	-	-	260	482
Fundraising		405	-	-	405	1,083
Investment income (interest receivable)	6	10,591	-	-	10,591	9,331
Total Incoming Resources		<u>244,425</u>	<u>66,104</u>	<u>-</u>	<u>310,529</u>	<u>387,251</u>
Resources Expended:						
Cost of Generating Funds						
Fundraising costs		31,514	313	-	31,827	29,037
Support costs	9	1,630	2,931	-	4,561	6,297
Advertising and publicity		5,062	-	-	5,062	3,740
	7	<u>38,206</u>	<u>3,244</u>	<u>-</u>	<u>41,450</u>	<u>39,074</u>
Charitable expenditure in Furtherance of the Charity's Objectives						
Costs relating to direct services		244,779	19,186	-	263,965	224,780
Essential equipment/medicines		115	405	-	520	133
Bursaries		-	23,351	-	23,351	14,174
Clinical support costs	9	13,655	24,554	-	38,209	48,601
Management and administration	10	35,479	-	4,628	40,107	37,951
	8	<u>294,028</u>	<u>67,496</u>	<u>4,628</u>	<u>366,152</u>	<u>325,639</u>
Total Expenditure		<u>332,234</u>	<u>70,740</u>	<u>4,628</u>	<u>407,602</u>	<u>364,713</u>
Net (Outgoing)/Incoming Resources before Transfers		(87,809)	(4,636)	(4,628)	(97,073)	22,538
Transfers between Funds		1,470	(1,470)	-	-	-
Gains and losses		-	-	-	-	-
Net Movement in Funds		(86,339)	(6,106)	(4,628)	(97,073)	22,538
Fund balances brought forward at 1 October 2004		330,083	16,177	179,942	526,202	503,664
Fund balances carried forward at 30 September 2005		<u>243,744</u>	<u>10,071</u>	<u>175,314</u>	<u>429,129</u>	<u>526,202</u>

Continuing operations

None of the company's activities were acquired or discontinued during the above two financial years.

The notes on pages 10 to 19 form part of these financial statements.

**THE CENTRE FOR BRAIN INJURY REHABILITATION
AND DEVELOPMENT (LIMITED BY GUARANTEE)**

BALANCE SHEET AS AT 30 SEPTEMBER 2005

	Notes	2005		2004	
		£	£	£	£
Fixed Assets					
Tangible assets	16	225,820		232,411	
Current Assets					
Debtors:					
Contributions due	17	140		570	
Cash at bank and in hand	18	212,791		304,281	
		<u>212,931</u>		<u>304,851</u>	
Creditors: amounts falling due within one year	19	(9,622)		(11,060)	
Net Current Assets		<u>203,309</u>		<u>293,791</u>	
Net Assets		<u>429,129</u>		<u>526,202</u>	
Funds:					
Unrestricted Funds					
General funds	24	193,238		276,479	
Designated funds	24	50,506		53,604	
Permanent capital endowment reserve	26	175,314		179,942	
Restricted Funds	20	<u>10,071</u>		<u>16,177</u>	
Total Funds		<u>429,129</u>		<u>526,202</u>	

The financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the board of directors on:
and signed on its behalf by:

.....
DAVID LINTON
Director

The notes on pages 10 to 19 form part of these financial statements.

**THE CENTRE FOR BRAIN INJURY REHABILITATION
AND DEVELOPMENT (LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2005**

1. Accounting Policies

The financial statements have been prepared under the historical cost convention and are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities", published in October 2000, and with applicable accounting standards and the Companies Act 1985.

Cash flow

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1, "Cash flow statements".

Depreciation of tangible fixed assets

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

Freehold property	2%	straight line
Fixtures and fittings	10%	reducing balance
Plant and equipment	15%	reducing balance

Incoming Resources

Voluntary income is received by way of donations, and also by way of parental/patient contributions towards the costs of treatment, where donors feel that they can make these contributions, and these strands of voluntary income are included in full in the Statement of Financial Activities in the year in which they are receivable.

Legacies

Legacy income is accounted for when the amount receivable is known with reasonable certainty.

Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose, and are available as general funds. Legacy income has been accrued to this fund.

Designated funds

Designated funds are unrestricted funds earmarked by the Board of Trustees for particular purposes.

Restricted funds

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, together with a fair allocation of management and support costs.

Permanent capital endowment reserve

Represents that portion of the charity's funds which is tied up in land and buildings, and therefore represents capital which is currently unrealisable, although available for the charity's operations and the achievement of its objects. Expenditure on this fund is limited to the depreciation of these assets on an annual basis.

Pensions

The company operates a defined contribution pension scheme. Contributions for the year are charged in the profit and loss account.

**THE CENTRE FOR BRAIN INJURY REHABILITATION
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2005**

2. Allocation of costs

BIRD's operating costs include staff costs, and other related costs. All costs are allocated between the costs of generating funds, activities in furtherance of the charity's objects, and support and other costs. Most costs incurred by BIRD are directly attributable to individual activities involved in the treatment of its clientele. Where costs are not directly attributable to treatment activities, they are apportioned pro-rata to the total direct costs of activities, or to property costs. The cost of overall direction and administration on each activity, comprising the salary and overhead costs of the central function, is apportioned on a percentage basis as an estimate of staff time attributable to each activity.

3. Parental/patient contributions

Incoming resources from the treatment of our clientele are shown in full on the face of the Statement of Financial Activities in the year in which they are receivable. Contributions due, but not paid, appear on the balance sheet at Note 17 to avoid the use of the term "debtors".

4. Legal/Clinical reports

From time to time, the Clinical Director is requested to provide summary reports on individual clients to solicitors for litigation purposes. A small charge is made for this service, and the proceeds donated to the unrestricted general fund in furtherance of the charity's objects. There was no income from this in the current period.

5. Fundraising Social Events

Donations and all other receipts from fundraising are reported gross, and the related fundraising costs are reported in other expenditure. Resources expended are recognised in the period in which they are incurred, and include attributable VAT which cannot be recovered.

6. Investment Income

The charity does not as yet have an investment portfolio, and this income is restricted to interest receivable from the various bank and C.O.I.F. cash deposits, as follows:-

	Unrestricted funds £	Restricted funds £	Permanent capital endowment £	Total 2005 £	Total 2004 £
Bank deposit interest	1,516	-	-	1,516	1,571
C.O.I.F. interest	9,075	-	-	9,075	7,760
	<u>10,591</u>	<u>-</u>	<u>-</u>	<u>10,591</u>	<u>9,331</u>

7. Cost of generating funds

	Unrestricted funds £	Restricted funds £	Permanent capital endowment £	Total 2005 £	Total 2004 £
Refund of collection	-	313	-	313	-
Salaries and NIC proportion	31,514	-	-	31,514	27,646
Advertising and publicity	5,062	-	-	5,062	3,740
Support costs	1,630	2,931	-	4,561	6,297
	<u>38,206</u>	<u>3,244</u>	<u>-</u>	<u>41,450</u>	<u>39,074</u>

**THE CENTRE FOR BRAIN INJURY REHABILITATION
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2005**

8. Direct Charitable Expenditure

	Unrestricted funds £	Restricted funds £	Permanent capital endowment £	Total 2005 £	Total 2004 £
Clinical costs (salaries, pension contributions & NIC)	244,779	19,186	-	263,965	224,780
Medicines and medical equipment	115	405	-	520	133
Bursaries	-	23,351	-	23,351	14,174
Support costs	13,655	24,554	-	38,209	48,601
	<u>258,549</u>	<u>67,496</u>	<u>-</u>	<u>326,045</u>	<u>287,688</u>
Management and administration of charity	35,479	-	4,628	40,107	37,951
	<u>294,028</u>	<u>67,496</u>	<u>4,628</u>	<u>366,152</u>	<u>325,639</u>

9. Support Costs

	Unrestricted funds £	Restricted funds £	Permanent capital endowment £	Total 2005 £	Total 2004 £
Printing, postage and stationery	1,804	5,306	-	7,110	6,938
Recruitment expenses	15	43	-	58	988
Telephone	521	1,532	-	2,053	1,605
Computer running costs	1,008	2,964	-	3,972	7,549
Equipment hire	223	657	-	880	1,154
Training costs	-	-	-	-	2,547
Heating and lighting	564	1,658	-	2,222	1,810
Repairs and renewals	6,580	1,879	-	8,459	14,778
Motor, travelling and subsistence	991	2,917	-	3,908	3,338
Rates and insurances	2,923	8,599	-	11,522	12,074
Sundry expenses	656	1,930	-	2,586	2,117
	<u>15,285</u>	<u>27,485</u>	<u>-</u>	<u>42,770</u>	<u>54,898</u>

	Unrestricted funds £	Restricted funds £	Permanent capital endowment £	Total 2005 £	Total 2004 £
Costs of generating funds	1,630	2,931	-	4,561	6,297
Furtherance of Charity's objectives	13,655	24,554	-	38,209	48,601
	<u>15,285</u>	<u>27,485</u>	<u>-</u>	<u>42,770</u>	<u>54,898</u>

**THE CENTRE FOR BRAIN INJURY REHABILITATION
AND DEVELOPMENT (LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2005**

10. Management and Administration of the company

	Unrestricted funds £	Restricted funds £	Permanent capital endowment £	Total 2005 £	Total 2004 £
Bank charges	96	-	-	96	31
Depreciation	6,273	-	4,628	10,901	10,665
Legal and professional fees	24,727	-	-	24,727	20,081
Auditor's remuneration	4,383	-	-	4,383	6,984
Accountancy - bookkeeping	-	-	-	-	190
	<u>35,479</u>	<u>-</u>	<u>4,628</u>	<u>40,107</u>	<u>37,951</u>

Management and administration costs represent expenditure in the management of BIRD's assets, organisation administration, and compliance with constitutional and statutory requirements.

11. Total Resources Expended

	Staff costs £	Deprec- iation £	Other costs £	Total 2005 £	Total 2004 £
Direct charitable expenditure	263,965	-	62,080	326,045	287,688
Fundraising and publicity	31,514	-	9,936	41,450	39,074
Management and administration of the company	-	10,901	29,206	40,107	37,951
	<u>295,479</u>	<u>10,901</u>	<u>101,222</u>	<u>407,602</u>	<u>364,713</u>

Staff costs and numbers:

	Total 2005 £	Total 2004 £
Staff costs comprise		
Wages and salaries	262,447	226,432
Social security costs	30,352	23,649
Pension contributions	2,680	2,345
	<u>295,479</u>	<u>252,426</u>

Average number of employees (full time equivalent) during the year:

	2005	2004
Chief Executive	1	1
Clinical Director	1	1
Clinical services	4	4
Outreach Officer	1	1
Administration and support	3	3
	<u>10</u>	<u>10</u>

**THE CENTRE FOR BRAIN INJURY REHABILITATION
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**NOTES TO THE FINANCIAL STATEMENTS
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Information regarding employees and trustees

The number of senior staff paid over £50,000 during the year (salary plus benefits excluding pension contributions) was:

	No.	No.
£50,001 - £60,000	-	-
£60,001 - £70,000	-	-
£70,001 - £80,000	-	-
£80,001 - £90,000 (See below)	1	-

During the year the clinical director was made redundant. As part of his contract he was due 12 months redundancy pay. This meant his total gross pay for the year was £82,167.

The salaries and benefits of the Chief Executive and Clinical Director and the staff of BIRD are set by the board of trustees on the basis of recommendations from BIRD'S finance sub-committee, in conjunction with the guidance of Chesterman Swann Company, an independent external firm of Human Resource Consultants. This committee's recommendations are made following analysis of the salaries of senior staff in comparable NHS and commercial organisations.

Pension contributions this year amounted to £2,680 (2004 - £2,345).

No trustee has received any remuneration for his services as a trustee during the year, and although the governing document provides for the payment of out-of-pocket-expenses to trustees, this has been waived, and no trustee has received such reimbursement.

12. Connected Persons

There were no transactions with related parties during the period under review. The appropriate disclosure has been made to all members, and the measure is in accordance with Clause 4 of the Memorandum of Association.

13. Taxation

The charitable company is exempt from corporation tax in its charitable activities under Section 505 of the Income and Corporation Taxes Act 1988.

14. Net Incoming Resources

	2005	2004
	£	£
Net incoming resources is stated after charging:		
Auditor's remuneration	4,384	6,984
Bank charges	96	31
Depreciation of tangible fixed assets	10,901	10,665
Professional fees	24,727	20,081
Bookkeeping accountancy fees	-	190

15. Indemnity Insurance

Indemnity insurance amounted to £4,273 (2004 - £4,273) for the year.

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16. Tangible Fixed Assets for use by the charity

	Plant and equipment £	Fixtures and fittings £	Freehold land and buildings £	Total £
Cost:				
At 1 October 2004	36,905	84,009	241,409	362,323
Additions	-	4,312	-	4,312
	<u>36,905</u>	<u>88,321</u>	<u>241,409</u>	<u>366,635</u>
At 30 September 2005				
Depreciation:				
At 1 October 2004	16,006	52,439	61,467	129,912
Charge for the year	2,688	3,587	4,628	10,903
	<u>18,694</u>	<u>56,026</u>	<u>66,095</u>	<u>140,815</u>
At 30 September 2005				
Net book value:				
At 30 September 2005	<u>18,211</u>	<u>32,295</u>	<u>175,314</u>	<u>225,820</u>
At 30 September 2004	<u>20,899</u>	<u>31,570</u>	<u>179,942</u>	<u>232,411</u>

The net book value of Land and Buildings comprises freehold land and buildings of £175,314 (2004 - £179,942). This includes freehold land with an estimated value of £10,000 (2004 - £10,000) which is not depreciated.

17. Amounts Receivable – Current Assets

	2005 £	2004 £
Contributions due from parents/patients	140	570
	<u>140</u>	<u>570</u>

18. Cash at bank and in hand

	2005 £	2004 £
Bank accounts:		
Business premium account	-	1,475
Current account	16,788	19,775
C.O.I.F. charities deposit fund	148,234	204,160
Business reserve (higher interest) account	47,644	78,628
Cash in hand	125	243
	<u>212,791</u>	<u>304,281</u>

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19. Creditors: amounts falling due within one year

	2005	2004
	£	£
Accruals and deferred income	5,239	4,507
PAYE	4,383	6,553
	<u>9,622</u>	<u>11,060</u>

20. Movements in Restricted Funds

	Balance brought forward	Income	Expenditure	Transfer to/from restricted funds	Balance carried forward
	£	£	£	£	£
Army Air Corps	1,470	-	-	(1,470)	-
MacRoberts	3,530	2,500	(3,945)	-	2,085
Benjamin Funge	313	-	(313)	-	-
Thomas Farr Trust	2,694	-	(2,694)	-	-
Eveson Trust	3,980	5,000	(4,820)	-	4,160
Eleanor Rathbone (Merseyside)	295	500	(795)	-	-
Tillotson Bradbery	500	-	(500)	-	-
BNFL	395	-	(395)	-	-
Zvm Rangoonwala	500	-	(500)	-	-
M Crawford Trust	2,500	-	(2,100)	-	400
A Tranmer	-	1,000	(1,000)	-	-
Liverpool Social Services	-	1,000	(1,000)	-	-
K Price	-	840	(840)	-	-
Community Fund	-	14,381	(14,381)	-	-
N Smith	-	500	(500)	-	-
Foyle Foundation	-	10,000	(10,000)	-	-
Johnsons	-	2,000	(2,000)	-	-
Baily Thomas	-	20,000	(17,654)	-	2,346
Scarfe Trust	-	500	(260)	-	240
Percy Bilton	-	400	(400)	-	-
Priory Foundation	-	5,654	(5,654)	-	-
James Quinn	-	840	-	-	840
Yorkshire Building Society	-	989	(989)	-	-
	<u>16,177</u>	<u>66,104</u>	<u>(70,740)</u>	<u>(1,470)</u>	<u>10,071</u>

21. Contingent Liabilities

There are no contingent liabilities (2004 - £1,783). These represent specific donations for the treatment of a patient yet to be seen in the future, or donations specified for the treatment of a patient who currently is prevented from receiving treatment by illness or family circumstances – ie instances where a future outflow of resources to settle an item cannot be predicted with any certainty.

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22. Analysis of Net Assets between Funds

	Tangible fixed assets £	Net current assets £	Deferred government grants £	Total assets £
Restricted funds	-	10,071	-	10,071
Unrestricted funds	50,506	193,238	-	243,744
Permanent capital endowment	175,314	-	-	175,314
	<u>225,820</u>	<u>203,309</u>	<u>-</u>	<u>429,129</u>

23. Purpose of Restricted Funds

Army Air Corps	Money donated in 1999 for the treatment of a named Chester child. The residue of £1,470 has been transferred to the general fund and can be used for another child.
MacRoberts Trust	Restricted for the treatment of a child from Aberdeenshire - £2,085 has been allocated for a child currently receiving treatment from this area towards the second year treatment costs of a 4 year old from this area.
Benjamin Funge	A balance of £313 from the donation restricted for Benjamin's use, the donor has requested the balance be returned to them as Benjamin has been discharged. This was repaid during the year.
Thomas Farr Trust	Restricted for the treatment of a child from the Nottinghamshire area.
Eveson Trust	Restricted funds for the treatment of a child from the West Midlands area. The balance of £4,160 has been allocated for the use of three children from this area for the year 2005/06.
Eleanor Rathbone Trust	Restricted funds for the treatment of a child from the Merseyside area.
Tillotson Bradbery	Restricted funds for the treatment of a child from the Merseyside area.
Zvm Rangoonwala	Restricted funds for the purchase of neurology equipment.
BNFL	Restricted funds for the purchase of neurology equipment.
M Crawford Charity	Restricted funds for the treatment of a named child from Chester, funds allocated for the child's treatment for the year 2005/06.
A Tranmer	Restricted funds for the treatment of a child from the Ipswich area.
Liverpool Social Services	Restricted funds for the treatment of a child from the Liverpool area.
K Price	Restricted funds for the treatment of Alex Price.
Community Fund	Restricted funds for outreach service.
N Smith	Restricted funds for Initial Assessments of patients from low income families.

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Foyle Foundation	Restricted funds for treatment costs – Little Miracles Appeal.
Johnsons	Restricted funds for the treatment of a child from the Liverpool area.
Baily Thomas	Restricted funds for treatment costs – Little Miracles Appeal.
Scarfe Trust	Restricted funds for the treatment of a child from the Ipswich area.
Percy Bilton	Restricted funds towards neurological plinth.
Priory Foundation	Restricted funds towards services of a physiotherapist.
James Quinn	Restricted funds for the treatment of James Quinn.
Yorkshire Building Society	Restricted funds towards neurological plinth.

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24. Movements in Unrestricted Funds

	Balance brought forward £	Income £	Expenditure £	Transfer £	Balance carried forward £
General fund	276,479	244,425	(325,959)	(1,707)	193,238
Designated funds:					
Fixtures, fittings and equipment	52,469	-	(6,275)	4,312	50,506
Griffin and Partners	1,135	-	-	(1,135)	-
	<u>330,083</u>	<u>244,425</u>	<u>(332,234)</u>	<u>1,470</u>	<u>243,744</u>

25. Purposes of Designated Funds

Griffin and Partners

Designated fundraising contingency fund to sponsor a future event at New College, Oxford. The trustees have decided to transfer the balance of this fund back to the General fund.

26. Permanent Capital Endowment

	£
Balance at 1 October 2004	179,942
Transferred to unrestricted funds	-
Depreciation	4,628
	<u>175,314</u>
Balance at 30 September 2005	<u>175,314</u>

27. Members

The charity is incorporated as a company limited by guarantee having no share capital. In accordance with the Memorandum of Association each of the 7 members are liable to contribute £10 in the event of the company being wound up.