

# Spinal Injuries Association

Annual Report and Financial Statements

Year ended 31 March 2021

A fulfilled life for everyone affected by spinal cord injury



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## LEGAL AND ADMINISTRATIVE DETAILS

### Board of trustees

Ron Dunning\* - appointed 01/04/20

Christina Dyson\*

Dr Rupert Earl\*

Jonathan Fogerty\* - resigned 14/06/20

Alison France\* - resigned 09/04/20

Peter Hamilton\*

Dr Ram Hariharan

Mark Henderson\*

\*Denotes spinal cord injured

Martin Hibbert\*

Michelle Howard\*

Darren Hughes\* - resigned 13/02/21

Faisal Hussain\*

Christopher Keogh\* - appointed 18/07/20

Claire Martin\* - appointed 13/02/21

Aliyyah-Begum Nasser - appointed 18/07/20

Mark Ridler\*

### Chief executive

Nik Hartley OBE

### Key personnel

Kathryn Hill, interim director of programmes

### Company secretary

Nik Hartley OBE

### Registered office

SIA House, 2 Trueman Place, Oldbrook, Milton Keynes,  
MK6 2HH

### Company number

3175203

### Country of incorporation

United Kingdom

### Charity number

1054097

### Country of registration

England and Wales

### Auditor

Sayer Vincent LLP, Invicta House, 108-114 Golden Lane,  
London, EC1Y 0TL

### Bankers

Barclays Bank Plc, Muswell Hill, London, N10 1DD

### Solicitors

Freeths LLP, Routeco Business Park, Davy Avenue,  
Knowlhill, Milton Keynes, MK5 8HJ

### Patron

HRH The Princess Royal

### Life president

Baroness Masham of Ilton

### Vice-presidents

Claire Williams OBE    Lady Gillian Howard de Walden  
Paul Roy BEM            Gerard McDermott QC

## Legal status

Spinal Injuries Association (SIA) was founded in 1974 as a registered charity (No 1054097). The company was incorporated as a Charitable Company (No 3175203) limited by guarantee on 19 March 1996 and is registered in England and Wales. The governing instrument for the charitable company is the Memorandum and Articles of Association updated May 2017.

## WELCOME FROM OUR CHAIR AND CEO

### From a life saved to a life fulfilled

Few phrases better describe 2020/21 than era-defining. But for so many spinal cord injured (SCI) people, the last year will perhaps be simply remembered as one of the most challenging the community has ever faced.

As the Covid-19 pandemic broke, it rapidly became apparent that the more than 50,000 people living with spinal cord injury in the UK were among those in some of the highest risk groups. Most SCI people have impaired immune systems, are at greater risk of developing life-threatening respiratory infections, and many depend on carers for essential day-to-day care. Over the past year, the fear of being admitted to hospital, being without carers, or being isolated from friends and family hit hard. Compounding this was the pressure on NHS resources, with specialist beds being used for Covid-19 patients and many SCI people being discharged from hospitals too soon.

We quickly responded and redoubled our efforts by launching a programme of interventions to save lives, prevent infections and relieve the mushrooming capacity crisis for the NHS. Faced with isolation, cancelled fundraising events and protecting our own staff and volunteers, we redeployed our entire efforts to ensure we could continue to meet the needs of SCI people.

We launched a 111-style support line to respond to the three-fold increase in calls for advice and guidance. We rolled out new technologies to ensure people could still speak directly to one of our SCI nurse specialists or local support coordinators. We launched a new peer-led counselling service for those experiencing mental health and wellbeing challenges. And we continued to advocate and campaign on behalf of SCI people to ensure they were placed in the right priority group for vaccinations.

We entered 2020/21 initially facing a £1m shortfall in income because of cancelled events and the economic downturn. Instead, we created digital fundraising events with the support of our generous partners and donors, and we carefully managed expenditure to end the year in a secure financial position.

Every one of our colleagues should feel incredibly proud of just what was achieved.

The stark reality remains that 2,500 people every year – one every four hours – are paralysed by spinal cord injury, forever changing the course of their lives and those of their friends and families. We remain steadfast in our determination that every one of those people receive the care and support they need to lead a fulfilled life.

As we enter the fifth and final year of our strategy, Fulfilled Lives, our work will focus on building and sharing **expertise**, strengthening the **voice** of the spinal cord injury community, and building a **network** of support for all in communities and online. Digital technology will continue to play a key role in enabling us to expand and diversify our reach and impact. Most of all, SCI people will continue to be at the heart of our organisation as trustees, staff, volunteers, members and supporters. We take all that we have learnt from 2020/21 and will be more determined than ever that more SCI people have the best opportunity to rebuild their lives and achieve their full potential.

Dr Rupert Earl  
**Chair of trustees**

Nik Hartley OBE  
**Chief executive officer**

## SPINAL CORD INJURY AT A GLANCE



### During 2018/19\*:

- 2,416 patients were referred to SCI Centres in England, of which 63% were not admitted.
- 55% of injuries were caused by accident and 45% were caused by illness or a medical condition. No cause of injury was reported in 26% of those referred.
- The most common cause of injury resulting from an accident were falls (57%).
- The most common cause of injury resulting from an illness or condition was epidural abscess (16%).
- 50% of injuries resulted in paraplegia and 50% tetraplegia.
- 77% of injuries were incomplete and 23% were complete.
- 67% of people referred to an English SCI Centre were male, 33% were female.
- The biggest age group of new injuries was 55-59 years old.

*\* Findings sourced from The Annual Statement of the National Spinal Cord Injury Database 2018-19. Statistics based on people admitted to SCI Centres in England, 2018-19. Most publicly available statistics at the time of going to print.*

## WHY WE'RE HERE



### Our vision

A fulfilled life for everyone affected by spinal cord injury.



### Our purpose

To partner with the spinal cord injury community to ensure equality and quality of life by campaigning, educating and supporting.



### Our values

- Collaboration in an environment built on **respect** and mutual support.
- Always be **user-led** in our decision-making and development.
- **Empower** spinal cord injured people as the experts in managing their lives.
- **Commitment** to the ever-changing needs of spinal cord injured people by campaigning for the best treatment and care.
- **Challenge** perceptions and behaviours towards spinal cord injury, ensuring a more **inclusive** society.
- **Integrity** in our work, collaborating with others where a greater impact can be achieved.

Spinal cord injured people are front and centre of everything we do. In 2017, spinal cord injured people told us what barriers they faced and what needed to change to achieve a fulfilled life. This feedback formed the basis of our five-year strategy.

### Our 2020/21 key targets:

1. Influence the quality of health and care services used by SCI people.
2. Support the wellbeing of SCI people and their families.
3. Enhance the inclusivity of SCI people in society.
4. Build engagement with the SCI community to make our voice stronger.
5. Deliver existing and new high-impact services to support SCI people.

Our revised committee structure connects the board to support the leadership team. Key agreed milestones are reviewed quarterly to keep progress on track and identify areas in need of additional support. In this way, we can report to the board and wider SCI community on our progress in realising our vision.

## ACHIEVEMENTS AND PERFORMANCE

The Covid-19 pandemic brutally exposed the frailty of the support that the tens of thousands of SCI people in the UK receive, from limitations in their rehabilitation to ongoing physical, emotional and mental health care.

In 2020, we committed to becoming an **association for all**, one that is far greater than the sum of its parts. This model builds capacity and expertise, amplifies voices, boosts influence, and coordinates increasingly accessible support and services to all who need it. Our association is based on three core pillars: **expertise**, **voice** and a **network of support**.



### Expertise

A trusted, accurate and active resource of expertise and support to provide reliable and sound information and advice on all areas of spinal cord injury.



### Voice

Bringing together the diverse experiences of SCI people and the sector to further develop the profile of our cause and propel societal change with a powerful, united voice.



### Network

Connecting people to relevant services and services to people, so everyone affected by spinal cord injury can find one another alongside the support they need.

Our proudest achievements in 2020/21 are detailed below. All activities focus on enabling everyone affected by spinal cord injury to lead fulfilled lives and are undertaken to further our charitable purposes for the public benefit.

This year, the pandemic changed the way we delivered support, but we continued to provide a range of services for our membership of more than 13,300 people. Whether their connection to SCI was personal or professional, we ensured that everyone needing access to expert information, advice and support could do so when they needed it most.

## EXPERTISE

We developed and shared knowledge and training for spinal cord injured (SCI) people, their families, friends, carers, health care professionals and all organisations working with and for the sector.

- Our SCI nurse specialists continued to offer clinical expertise in spinal cord injury nursing to healthcare professionals, while also working directly with SCI people to offer support and guidance on issues such as bowel management in hospital and at home. Our SCI nurse specialist service received 764 new referrals and supported SCI people 2,359 times during 2020/21.
- Our SCI nurse specialists trained 312 healthcare professionals in 2020/21. We adapted and refreshed key study days to create a series of virtual education modules. We also delivered smaller, bespoke training sessions to NHS trusts and other healthcare settings, including care agencies and homes from whom we had a significant increase in requests. Work is underway to launch a virtual module on neurogenic skin and pressure ulcers in response to demand.
- Our SCI nurse specialists delivered eight talks to more than 100 people working for our partners and other charities. The team also contributed to the Multidisciplinary Association for Spinal Cord Injured Professionals conference and the Metastatic spinal cord compression study day run by the Christie NHS Foundation Trust.
- We helped to create 155 potentially life-saving emergency care plans (ECPs). These crucial documents give SCI people greater confidence that their unique medical needs would be met if they were admitted to hospital.
- Content offering guidance on shielding and vaccinations was developed and shared on our website, social media channels and YouTube. This included curated videos from clinical care, nutrition and mental health experts.
- Our support line became a 111-style service to provide essential information and advice, connect the SCI community to our specialist staff and services and signpost to external services and resources. The support line received the highest number of calls to date, handling 2,023 enquiries over the year. Most of these related to support and guidance at the various stages of the pandemic and included issues such as food supplies. The freephone support line is open Monday to Friday, 9am-5pm on 0800 980 0501.
- We launched an online booking service to enable SCI people to access support and counselling quickly and efficiently from SCI peers.
- We hosted regular virtual cafes for as many as 70 people, allowing them to share experiences and reduce the stress of isolation. Launched in conjunction with partners This is Spinal Crap and Back Up, these online gatherings proved to be a positive and cost-effective way to connect SCI people with each other, to our in-house specialists and to external experts. We held 46 cafes covering topics including wheelchair skills, domestic abuse, meditation, getting outdoors, cauda equina syndrome (CES) and gaming.
- We established a research and innovation hub to lead, promote and share developments that could have a positive impact on the SCI community.
- We launched a landmark research project to identify and address gaps in the provision and quality of mental health support for SCI people. The work is supported by the Changing Ideas charity and is being delivered in partnership with the University of Reading and the University of Buckingham.

## VOICE

The Covid-19 pandemic thrust healthcare inequalities under the spotlight. We coordinated representation for anyone in need while delivering local and national campaigns to raise the visibility and influence of important causes and the organisations and people fighting for them.

- We led an extensive digital campaign, providing information for people to take to their GPs to ensure they were in the right vaccination priority group. The campaign was endorsed by the British Association for Spinal Cord Injury Specialists, and we engaged with spinal cord injury centres, NHS England and the Department of Health and Social Care. Our action meant many SCI people were able to access vaccinations.
- We negotiated with NHS England to reach SCI patients denied referral to specialist centres to prevent the creation of a lost generation of SCI people whose quality of life is compromised by delayed or cancelled rehabilitation.
- We campaigned regionally and nationally to call for an exit strategy that would ensure the spinal cord injury wards that were handed over to general medical use during the pandemic would be reverted at the end of the crisis. Most of the repurposed beds have now been returned for specialist spinal cord injury use.
- We provided clinical and direct advocacy to negotiate vital health, care and support services, such as helping to secure funding and confirming rehabilitation plans.
- We delivered continuing healthcare casework (CHC), helping 139 people secure care that met their needs and assisting 33 people with social care casework support.
- We negotiated with local clinical commissioning groups for essential personal protective equipment for PAs and unpaid carers.
- We worked with the NHS and Department of Health and Social Care to put the needs of SCI people front and centre of policy changes and strategic developments. We can now bid for grant funding from NHS England to further develop our services and support the work of specialist settings and other areas of the health service that support SCI people.
- We continued to provide the secretariat for the All-Party Parliamentary Group (APPG) on SCI, which gives MPs an insight into the issues facing our community and how they can help address them. Owen Paterson MP, a committed and influential supporter, was elected chair in November 2020.
- Helen Whately MP, the minister of state for care, attended the March 2021 APPG meeting, allowing us to highlight national issues. The minister made a formal commitment to revert specialist spinal centre beds repurposed during the pandemic after the crisis has subsided. We are building on this milestone to ensure MPs use their influence to generate positive and lasting change.
- We raised awareness and understanding of pressure ulcers among SCI people and healthcare professionals. Pressure ulcers are an enormous and costly problem for the NHS and can devastate lives. Yet, skin damage is preventable with the right knowledge and support. Our activities included:
  - Actively promoting Stop the Pressure Day, a national initiative driven by NHS England/Improvement to raise awareness of pressure ulcers.
  - Successfully applying to be a Public and Patient Voice (PPV) on the National Wound Care Strategy Programme giving us an important opportunity to influence the development and delivery of support for those with pressure ulcers.
  - Successfully applying to be a PPV in an external stakeholder reference group for Nine Global Health, which has secured funding from NHS England for a project exploring the use of artificial intelligence in supporting wound healing.

## NETWORK

We built a growing network of people and organisations to reflect on and provide support for every aspect of an injured person's life, and those of their friends and families.

- Our network of regional support coordinators and volunteers continued to provide peer support to help meet the practical and emotional needs of SCI people. More than 660 SCI people were supported – 262 were new to SIA – through over 500 virtual video support sessions and 464 visits to those isolated at home. More than 220 friends and family members received support.
- We launched a free counselling service, which is led by a trained counsellor who is spinal cord injured. The service supported 57 SCI people across the country, and their friends and families, through 375 telephone and virtual sessions over the year.
- We connected with partners specialising in different aspects of life with a spinal cord injury, such as rehabilitation, mental health, care, legal advice and fertility support. Among them are charities, companies and other organisations that share our values and ambitions. More than 160 connections were made between SCI people and our partner organisations in 2020/21.
- We introduced an enhanced digital platform, offering all regional services access to advocacy and representation digitally.
- We established corporate partnerships and a business membership scheme to provide SCI people with advice on and recommendations to external organisations we know and trust.
- SIA Healthcare, our reliable home delivery service for SCI people's urology, stoma, pharmaceutical and lifestyle needs, has been especially valuable during the pandemic. Last year, more than 25,000 products and prescriptions were delivered to our members.
- SIA Case Management, operated in partnership with Bush and Co, continued to be a leading case management service to identify, plan and meet the long-term care needs of SCI people with a personal injury legal settlement to help them rebuild their lives.

### Joining forces with Cauda Equina Syndrome UK

Cauda Equina Syndrome UK (CES UK) merged with Spinal Injuries Association in January 2021. Both organisations share the common aim of ensuring SCI people get the right information, find the appropriate support and make links with other people to share and learn from their community. The merger means CES UK's 1,459 members will continue to receive information and support from CES UK, alongside instant access to life-saving advocacy from our SCI nurse specialists and the practical, emotional and psychological support offered by our peer-led support network and professional counselling services.

## COMMUNICATIONS AND ENGAGEMENT

### Increased reach through better use of digital

Our digital channels became the focus of our offer over the year as we quickly responded to the unprecedented need for daily written and video content about Covid-19 and SCI.

There were 6,340,010 opportunities to see our stories and messages across our social media channels, with over 170,000 engagements.

There were almost 110,000 visits to the website during 2020/21, an increase of 21% on the previous year. The rise in views was driven by our wealth of information services related to Covid-19 and expanded nursing support. Our newly designed website in 2021/22 builds on this success, guiding people to a network of support in just a few clicks.

Our fortnightly e-clips newsletter, summarising news, updates and services, reached 11,328 people over the year, with 175 new subscribers signing up to receive our regular updates by email.

### Sharing stories and expertise

*FORWARD* magazine continues to be the sector-leading magazine for engaging with and informing the SCI community about the issues that matter to them. Features cover health, lifestyle, daily living, family and powerful stories of lived experience, alongside the latest thinking articles from leading experts and partners to give our readers essential access to specialist knowledge.

### Media engagement

As we work to provide the hope, skills and practical knowledge needed to lead a fulfilled life, it is critical to continue raising the profile of spinal cord injury beyond those immediately affected by it. We continue to work with media outlets to provide an insight into life with spinal cord injury and how our services can help make a difference. We featured in TV coverage on BBC News, ITV's *Good Morning Britain* and Sky News and in the national press, with articles in *The Guardian*, *The Independent* and *Daily Mirror*. This was complemented by regional coverage.

## STAFF AND VOLUNTEERS

### Rising to the challenge

Of our 50 staff members and 27 long-term support volunteers, more than a third have a spinal cord injury. The pandemic has exacerbated the considerable challenges of being spinal cord injured while also supporting thousands of other SCI people and their families day after day. Our colleagues have risen to this challenge, full-heartedly committing to enabling all SCI people to lead fulfilled lives during a time of great uncertainty for all.

Our volunteers gave over 1,500 hours of their time, providing skills and experience across various areas of our work, including fundraising, peer and administrative support and content contribution to our *FORWARD* magazine.

## Connecting online

We quickly adapted to using an array of digital platforms and channels to enable our expanded offer. Under a new leadership for digital communications, we have embedded not just online communications but a web-based phone system and digital booking for members. We are now working to introduce a new customer relationship management (CRM) platform and support-focused website in 2021/22. These tools will allow everyone affected by SCI to visit an online one-stop shop to find the information and support they need, alongside education for healthcare professionals through the SIA Academy.

## Volunteers

We were gratefully supported by a diverse pool of 27 support volunteers in 2020/21, including 19 who were recruited and trained over the year. A dedicated cauda equina syndrome volunteer and a youth ambassador enabled us to be further specialised in the support we deliver. Meanwhile, seven office volunteers contributed more than 1,380 hours to further enhance our service.

Many face-to-face volunteering opportunities were cancelled amid the pandemic. Adapting overnight and thanks in great part to the tenacity of our team, we continued to find ways to deliver our services with the same impact. We supported those who needed it most, including people in hospital after sustaining a spinal cord injury and their friends and families, who were seeking information due to visitor restrictions in healthcare settings.

There was a big emphasis on engaging our volunteers across all regions and ensuring they could support our service users with day-to-day concerns. As lockdown eases, our volunteers will become regular visitors to the specialist spinal units, major trauma centres and other clinical settings across the country to provide support at crucial times throughout the spinal cord injury journey.

Our volunteer activity over last year was different to previous years, but it has been no less committed, with volunteers seamlessly adapting to working remotely and the challenges this presented. We will continue to provide virtual support as we have seen how invaluable it can be in reaching people across the country.

## RAISING FUNDS

### Exceeding expectations

Corporate partnerships and membership, sponsorship, trusts and foundations, special events, community and challenge events, individual donations and legacies financially support our life-changing work – it is only possible thanks to the generosity of our supporters. We received income from 2,266 donors and fundraisers, 97 charitable trusts and 101 companies in 2020/21.

At the start of the financial year, we revised our income targets to account for a £1m predicted shortfall, because of the pandemic, against the original budgeted income. In response, we re-focused resources on income streams that proved to be more resilient, including corporate partnerships and trusts. Other fundraising activities included an appeal centred on our Covid-19

response for SCI people, virtual fundraising events and activities, and applications to pandemic response funding programmes.

With these efforts, fundraising income during 2020/21 significantly exceeded the revised target set at the start of the pandemic. Fundraising expenditure for the year was lower than planned because of cancelled events. Key milestones included the introduction of our corporate partnerships model, revised business membership scheme and the launch of *Martin's Mountain*, a major awareness and fundraising initiative.

We do not have any commercial participator agreements in place. We adhere to the Code of Fundraising Practice for the UK as set by the Fundraising Regulator. There are no complaints registered with the independent regulator or any breaches with the Code of Fundraising Practice.

To ensure the high quality of our fundraising activities and the protection of vulnerable people, our staff and volunteers adhere to our policies on GDPR, equality and diversity, health and safety and safeguarding of vulnerable adults.

We are hugely thankful to everyone who has supported our work throughout the year. Here are just some of the ways people have raised funds for us.

### Individual giving and legacy income

We received more than £24,794 from 323 regular donors, including through direct debits and payroll giving. We launched our *Together in Isolation* appeal, which helped raise funds to keep SCI people safe and well throughout the pandemic.

We are grateful to have received gifts in wills from people who have chosen to help safeguard the future of our charity and enable us to make and achieve long-term plans. This year, we received £373,201 in legacy giving. We offer all bereaved families the option to set up a tribute page in memory of their loved ones.

### Challenge and community events

Many challenges and community fundraising events were cancelled or postponed because of Covid-19. Despite this, we raised vital funds through virtual events and activities such as the 2.6 Challenge, a virtual overseas cycle ride, and an at-home Winter Wonderwheels event. Even amid national lockdowns, we were supported by many wonderful community fundraisers, who collectively donated more than £21,000. Beyond raising funds, our challenge and community activities provided opportunities for us to reach and engage with new supporters. By helping us to assist others, many SCI people took steps to rebuild their lives by forging new connections in their own communities.

### Charity of the Year partnerships

Most of our Charity of the Year partners, including AFC Ewell, Mid Kent Golf Club and King's College University, were forced to delay their 2020/21 fundraising plans. We are delighted they are still eager to support us in 2021/22.

## Corporate sponsors and partners

More than 100 businesses contributed to our work through partnerships, corporate membership, sponsorship of our services and events and charitable donations.

We introduced a new corporate partnership model, through which we are working with a range of organisations to deliver high-quality services to SCI people. Companies from the legal, care and financial sectors joined as partners in our network during the year. We also launched a revamped business membership scheme, with 18 companies joining since August 2020.

## Events

The Cornflower Ball, scheduled for March 2020, was cancelled because of the pandemic. Instead, we held a virtual version of the event and were astonished at the generosity and engagement it attracted. A small virtual auction was held on the night, and many sponsors and guests opted to donate their financial commitments as goodwill gestures.

We arranged a virtual golf day, attracting 49 participants across the country. Many of our corporate supporters took part, with one team joining from Tanzania.

## Trusts and foundations

We received funding from 97 charitable trusts and foundations towards our charitable services, including peer support, SCI nurse specialists, counselling, campaigning, advocacy and our support line. This included grants from dedicated funds that were created in response to the pandemic.

## Fundraising beyond Covid-19

The financial impact of the pandemic will be felt during 2021/22 and beyond, but our fundraising plans are exciting and ambitious. Alongside our established activities and events, we launched Martin's Mountain, a major initiative that aims to raise £1m to support our work. Martin Hibbert, who sustained a spinal cord injury in the 2017 Manchester Arena bombing, plans to climb Mount Kilimanjaro in September 2021. His goal is to turn an act of terror into a force for good – shifting the spotlight away from those who tried to end his life and towards the charity that helped rebuild it.

Throughout the year ahead, we will continue to monitor and mitigate the risks associated with the pandemic that could impact our fundraising plans and income. We hope for a return to many of our face-to-face events and community-based activities. We are profoundly grateful to everyone who has supported and stuck with us during these difficult times and who continue to provide much-needed financial support.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the

Statement of Recommended Practice (SORP) – Accounting and Reporting by Charities, applicable to charities preparing their accounts in accordance with FRS 102.

The organisation is a charitable company limited by guarantee, incorporated on 19 March 1996 and reregistered as a charity on 29 March 1996.

The company was established under a memorandum of association that established the objects and powers of the charitable company and is governed under its articles of association.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

## Appointment of directors and trustees

In any governance year, we may have between nine and 15 trustees. Of these, no more than nine may be elected by full members of SIA. Trustees are elected for a renewable term of three years, can serve no more than nine years and are also the directors of the charitable company for the purposes of the Companies Act 2006.

Only full members are eligible to stand for election and are eligible to vote in trustee elections. Full members may nominate either themselves or other full members willing to serve as trustees.

Every effort is made to ensure that the constitution of the board of trustees reflects our diverse membership. If a particular section of the membership is underrepresented, we actively encourage members from this section to stand for election.

We have a strong mix of skills on our board of trustees. However, if the board loses particular expertise because of retirement, members with appropriate skill sets are approached, or we advertise for those skills in our call for nominations to the board. Trustees complete a full evaluation of the existing skills, knowledge, and experience on the board of trustees annually.

The board may also co-opt up to six trustees. Co-opted trustees are appointed to serve for a renewable term of one year. They are selected based on their skills (and the skills required by the board).

SIA's honorary officers, appointed annually by the board of trustees, comprise its chair, two vice chairs and an honorary treasurer. These posts are held for a maximum of three consecutive years, but in exceptional circumstances (e.g., in the absence of nominees), the current chair or vice chairs may serve for a further year.

## Trustee induction and training

We are fortunate to have some trustees whose length of service on the board enables them to pass on their knowledge and experience to newly elected and co-opted trustees.

Before new trustees attend their first board meeting, they attend induction sessions with members of our senior leadership team and are provided with a comprehensive induction and resource materials. They are briefed on their legal obligations under charity and company law, on our governing documents, on the committee structure and decision-making processes, our services, the strategic, business, and fundraising plans and our recent financial performance. Trustees also complete safeguarding training. All trustees are encouraged to attend appropriate external training events to help facilitate their roles and fill any skills shortage identified by the annual skills audit.

## RELATED PARTIES AND RELATIONSHIPS WITH OTHER ORGANISATIONS

### Connected company

The company owns the whole of the issued share capital of a trading company, SIA Enterprises (SIAE) Limited. The company is registered in England and Wales (No 6034183).

SIAE achieved a profit of £419,987 (2020: £349,854). The full profit was donated to SIA.

## OBJECTIVES AND ACTIVITIES

### Purposes and aims

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to support. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

1. The provision of quality services, publications, information and support to all SCI people, their families and friends from the moment of injury onwards.
2. Encouraging SCI people to take up membership of SIA, so we may actively pursue their needs and concerns.
3. Promoting and carrying out medical and social research into all aspects of SCI, or assisting with this, and supporting and collaborating with other professionals working in the field.
4. Promoting and carrying out or assisting in promoting and carrying out research into, and development of, equipment that will improve the quality of life for spinal cord injured people, their families and friends.
5. Raising awareness and understanding of paraplegia and tetraplegia, its causes, physical and socioeconomic consequences and seeking a reduction in paralysis due to SCI.
6. Establishing the right of access for every SCI person to specialised medical expertise and ongoing support from a recognised NHS SCI Centre of Excellence.

7. Promoting and organising cooperation in the achievement of our objectives locally, nationally and internationally. This could be achieved by bringing together in conference, representatives of voluntary agencies, government departments, statutory authorities, other bodies, whether incorporated or not, and individuals engaged in the furtherance of the objects.
8. Collecting and publishing information regarding the welfare of SCI people and the prevention of SCI and exchanging such information with other bodies with similar objects, wherever they may be based.

## Public benefit

In reviewing our aims and objectives, and planning future activities, the trustees have complied with the Charity Commission's general guidance on public benefit as demonstrated throughout this trustees' report.

## Membership

We offer the following membership options:

1. Full members (SCI people)
2. Junior members (SCI people)
3. Associate members
4. Honorary members
5. Affiliated members
6. Overseas members

Our articles of association provide for a limitation of full member liability to not exceeding £1.

We are fortunate to enjoy and benefit from a close relationship with our members. We adhere to our founding principle that we are a charity that is led by the needs and aspirations of people with disabilities. Our members are critical to our work, and we consult with all of them on the key issues for SIA. Members regularly contribute to our online surveys and discussions, and they make sure that we hear and are clear on their views.

Other than business membership packages, SIA membership is free, with a small subscription payable if members opt to receive our magazine, *FORWARD*. During the year covered by this report, 1,329 people joined as new members, bringing the total number of SIA members to 13,360.

## FINANCIAL REVIEW

### Financial performance

Our gross income in 2020/21 was £2,422,282, and our expenditure was £2,491,469 (including a loss of £558,722 on SIA House revaluation), resulting in a loss of £69,187 at the end of the year.

Income of £2,422,282 was a decrease of 19% compared with 2019/20. The main reason was that the 2019/20 accounts included one-off fundraising from the October Club that raised nearly £900,000. Our fundraising events and community fundraising were significantly impacted in 2020/21

by the Covid-19 pandemic. However, the final income of 2,422,282 was higher than any of the previous seven years – no mean feat in a year of lockdown and minimal external events.

Income raised in 2020/21 has enabled us to keep our total funds at a steady level of 2,525,340 (2020: 2,588,026), of which £985,739 is our unrestricted reserves and £496,916 is designated for activities in 2021/22 and beyond. Our restricted reserves decreased by £6,501 to £769,867. Our cash flow is stable, and our reserves are within the limits set out in our reserves policy.

The trustees are satisfied that the budgeted income and expenditure, our cash flow and level of reserves are sufficient to continue as a going concern in 2021/22.

## Principal risks and uncertainties

Over the last year, trustees examined and monitored the major strategic, business and operational risks that the charity faces and confirm that systems are in place to enable the necessary steps to be taken to reduce these risks. We have a two-tier risk register to address operational and strategic risks. We use recognised risk management protocols and standards when assessing operational and strategic risks.

At the time of the publication of the 2020/21 accounts, there were six strategic-level risks identified and managed by the senior leadership team and overseen by the board and its committees.

1. **The transition to a new partnership model for investing partners** has been mitigated by developing stewardship plans, regular meetings and reporting, training for staff and volunteers and by having clear and transparent agreements in place.
2. **Long-term distant working and capacity-loss/shortfall** has been mitigated by monthly virtual staff meetings and social interaction, weekly team catch-ups, talking about mental health and wellbeing, internal support promoted throughout the charity, flexible working arrangements, new employee assistance programme promoted (including telephone support and counselling), setting up of a people team leading on staff wellbeing and developing supportive culture.
3. **The development and restructure of the board and its subcommittees** has been mitigated by setting up a governance working group including selected board and SLT members to explore best practice of constitutional structure and articles; review of board elections and recruitment to build relevant and needed capacity into the membership; development of new committees and clear and transparent communication with members and other stakeholders on proposed changes.
4. **The safeguarding of vulnerable adults in contact with our services** has been mitigated by clear and transparent safeguarding policies, staff, trustee and volunteer training, DBS checks and regular safeguarding group meetings.
5. **Controlling the levels of reserves against a changing and growing charity** has been mitigated by monthly review of our results against the budget, at least quarterly re-forecasts and annual review of our reserves policy.
6. **The impact of the Covid-19 pandemic across the other five strategic risk areas** has been an entire project in itself, including the formation of CORAL (Covid response and leadership), which is made up of a cross-section of SIA staff. In addition, there have been frequent managers/SLT meetings to review ever-changing income and expenditure projections, agreed short- and long-

term succession planning for senior staff and the board, regular review of government advice, information and intelligence that could impact our members and /or our service delivery programmes, maintaining good lines of communications between the charity and its stakeholders.

Our finance and operations committee, which meets quarterly, is responsible for oversight of the risk management framework and regularly reviews the risk register. Our senior leadership team reviews the risk register quarterly and is responsible for managing a set of effective measures to mitigate both the likelihood and impact of each risk with quarterly reports to delegated board committees for each risk.

Trustees receive quarterly reports emerging from the committees, focusing on the acceptability of the levels, measures and any additional actions proposed each quarter.

Since the start of the Covid-19 pandemic in the UK, we have managed a new risk (6 above) throughout our executive and governance processes. Central to the additional weekly processes was a radically restructured annual budget approved in an extra session of the board in April 2020. This enabled the redeployed response for our users to be prioritised while protecting the viability and financial security of the charity. New fundraising streams were quickly developed, with new targets managed monthly through the pandemic.

## Investment policy

The charity has not held any investments during the current financial year.

Trustees agreed an internal process whereby annually they consider the strategic position regarding cash balances and risk, and any restrictions to be placed upon investments held at that time. Our finance and operations committee monitors the position regularly throughout the year.

During the year, cash was held in current and deposit accounts.

## Reserves policy

Our reserves policy, including agreed reserve levels, is reviewed by trustees annually as part of governance processes and takes into consideration our strategic plans, annual budget and the overall risk environment in which we operate.

We recognise the importance of holding sufficient reserves to be able to continue providing services to its beneficiaries without them suffering any immediate loss of service in the event of a material reduction in our income or sudden unexpected expenditure.

Trustees have adopted a risk-based reserves policy, taking into consideration risks associated with income and expenditure, likely ways in which income levels could materially change and/or we could experience sudden unexpected expenditure and possible "what if" scenarios.

The following principles apply:

- a. That, unless already committed, funds held and expenditure relating to designated funds should be included in the calculation; for this purpose, the property and fixed asset designated funds will be excluded as these have been created to cover future depreciation charges. For 2021/22, only those reserves that are classed as Unrestricted will be considered as being available.
- b. That funds held relating to restricted funds will be excluded from the calculation; such expenditure will also be excluded to the extent it is met by restricted fund income received.
- c. Four categories have been used for estimating an appropriate level of free reserves. These were all considered by the SLT. The highest impact value of the four categories will be used as the appropriate reserves level.
  - Working capital
  - Building
  - Continuity
  - Regulatory

Based on these calculations, £900,000-£1,200,000 is considered to be an appropriate level of unrestricted reserves.

Trustees are satisfied that the current free reserves level of £985,739 (2019/20: £1,002,353) falls within the parameters of the reserves policy.

During the Covid-19 pandemic, the trustees have been regularly reviewing the reserves levels alongside our revised projections for 2021/22 and the results of our fundraising efforts.

	<b>2021</b>	<b>2020</b>
<b>RESTRICTED FUNDS</b>	£769,867	£776,368
<b>DESIGNATED FUNDS</b>		
Property and fixed assets funds	£1,042,685	£1,585,672
Deposits from SIA groups	£7,916	£8,045
Expanded work of clinical teams	-	£120,488
Events and awareness-raising in 21/22	£289,000	
Investment in digital	£100,000	
SIA House maintenance	£100,000	
<b>GENERAL/FREE FUNDS</b>	£985,739	£873,821
<b>TOTAL FUNDS</b>	<b>£3,295,207</b>	<b>£3,364,394</b>

Trustees continue to ensure that our reserves policy is kept under review and the finance and operations committee has oversight responsibility for this area.

### Remuneration policy for key management personnel

Salaries for all staff are periodically benchmarked against external market data to ensure SIA remains competitive and attracts and retains the best people for the job. Trustees review staff remuneration annually.

Details of directors' remuneration are disclosed in note 7 to the accounts.

## PLANS FOR FUTURE PERIODS

Constructing a resilient and better future:

- Continuing with those objectives from the 2020/21 plan before the pandemic took hold.
- Building on the successes and innovations of the past 12 months.
- Incorporate into our 2021/22 priorities those areas that were not rolled out as planned.

Increase our online availability and presence by investing in our:

- Capacity to lead on developing a version of every programme online.
- Ability to link to working and investing partners online.
- Interactions by creating a CRM that is fit for all programmes, partnerships, and fundraising.

Focus on building our ambition for an association based on expertise, voice and a network of partners by:

- Investing in the support network model.
- Expanding our Academy and its role as an expert in the sector.
- Building capacity in SIA Enterprises.
- Redeveloping the head office as a hub for our work, our members and an accessible and sustainable space for our partners.

To achieve this, we have developed several cross-cutting themes:

- Collaboration and partnerships
- Sustainability
- Digital offers
- Accountability to the spinal cord injury community
- Equality, diversity and inclusion
- People

## STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also directors of Spinal Injuries Association for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year that give a true and fair view of the situation of the charitable company and group and of the incoming resources and application of resources, including the income and expenditure of the charitable company or group for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards and statements of recommended practice 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose, with reasonable accuracy at any time, the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware.
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees on 31 March 2021 was 13,360 (2020: £12,348). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Trustees have discharged these responsibilities by implementing a system of financial controls based upon:

1. Agreeing a budget for SIA and delegating responsibility for the control of the budget; and
2. Monitoring the implementation of the budget by receiving monthly and quarterly reports.

The board of trustees meets quarterly and has delegated certain tasks to directly accountable committees, the finance and operations committee. It has delegated authority to deal with matters pertaining to development, human resources, financial matters and risk management. Other committees include the programmes committee (covering services, advocacy and campaigns and policy) and the business development committee (covering investment and partnerships and communications and engagement). Each committee meets quarterly, and all meetings are attended by SIA's CEO and chair alternately. In order that urgent matters may be considered outside of full board meetings, a group comprising the chair of SIA, and the committee chairs, meet with the CEO (and any other appropriate trustees by invitation) when required.

During 2020/21, the following specialist working groups existed to look at specific areas of SIA's work and comprised a mix of trustees and senior members of staff.

1. NHS Continuing Healthcare and Social Care Working Group (to look at the specific issues affecting SIA members in relation to care provision).
2. Governance Review Working Group.

The terms of reference for all SIA committees and working groups are reviewed annually.

Trustees appoint a CEO to manage the day-to-day operations of the charity. To facilitate effective operations, the CEO has delegated authority, within terms of delegation approved by the trustees, for all operational matters, including finance, employment, service delivery and income generation.

## Trustees' activities

Key aspects of trustee activity this year included:

- A review of SIA's membership structure and articles of association to streamline governance and increase and enhance member engagement.
- Input and support to key campaigns moments in the year.
- Support for fundraising activities and events.
- Support and oversight of the redevelopment of programmes in response to the Covid-19 pandemic.
- Streamlining our governance processes to focus on business-critical issues to ensure appropriate Covid-19 response, financial stability and staff wellbeing.
- Maintaining best practice in accordance with the Charities Governance Code.
- Safeguarding training: the programmes committee is responsible for monitoring the safeguarding risk via our board risk register. All trustees were DBS checked and received safeguarding training.

## Legislative and regulatory compliance

Trustees receive regular reports in relation to our compliance with new and existing legislation, ensuring standards and compliance are maintained at governance and operational level.

## Charity Governance Code

The Charity Governance Code was published in 2017. We continue to benchmark our policies, procedures and activities against the recommendations and statements of good practice it contains.

While we already apply many of the recommendations and much of the good practice measures in the code, we continue to monitor application at both governance and operational level.

## AUDITORS

Sayer Vincent LLP was reappointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The directors' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report was approved by the trustees on 10/07/21 and signed on their behalf by

Dr Rupert Earl  
Chair and Company Director

## Independent auditor's report to the members of Spinal Injuries Association

### Opinion

We have audited the financial statements of Spinal Injuries Association (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2021 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2021 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the group financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Spinal Injuries Association's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## Other Information

The other information comprises the information included in the trustees' annual report other than the group financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the group financial statements does not cover the other information, and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the group financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the group financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report has been prepared in accordance with applicable legal requirements

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

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company 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 directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

## Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

## Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, the audit and risk committee, which included obtaining and reviewing supporting documentation, concerning the group's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

Independent auditor's report  
To the members of Spinal Injuries Association  
For the year ended 31 March 2021

- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the group operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable

Independent auditor's report  
To the members of Spinal Injuries Association  
For the year ended 31 March 2021

company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Orchard (Senior statutory auditor)  
24 September 2021  
for and on behalf of Sayer Vincent LLP, Statutory Auditor  
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

## Spinal Injuries Association

### Consolidated statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2021

	Note	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
<b>Income from:</b>							
Donations and legacies	2	1,351,526	–	<b>1,351,526</b>	933,414	247,924	1,181,338
Charitable activities							
Information and Advice	3	89,828	70,529	<b>160,357</b>	290,079	1,760	291,839
Advocacy and Representation	3	12,500	106,941	<b>119,441</b>	102,126	96,094	198,220
Support	3	19,845	257,561	<b>277,406</b>	119,412	221,903	341,315
Other trading activities	4	487,377	–	<b>487,377</b>	466,952	511,555	978,507
Investments		5,780	–	<b>5,780</b>	7,052	–	7,052
Other – transfer of funds from CES	20	20,395	–	<b>20,395</b>	–	–	–
<b>Total income</b>		<b>1,987,251</b>	<b>435,031</b>	<b>2,422,282</b>	<b>1,919,035</b>	<b>1,079,236</b>	<b>2,998,271</b>
<b>Expenditure on:</b>							
Raising funds	5	385,048	–	<b>385,048</b>	539,167	–	539,167
Charitable activities							
Information and Advice	5	352,291	55,599	<b>407,890</b>	443,789	1,693	445,482
Advocacy and Representation	5	484,981	120,123	<b>605,104</b>	300,721	228,833	529,554
Support Network	5	268,896	265,809	<b>534,705</b>	489,857	200,848	690,705
<b>Total expenditure</b>		<b>1,491,216</b>	<b>441,531</b>	<b>1,932,747</b>	<b>1,773,534</b>	<b>431,374</b>	<b>2,204,908</b>
<b>Net income / (expenditure) for the year</b>	6	<b>496,035</b>	<b>(6,500)</b>	<b>489,535</b>	<b>145,501</b>	<b>647,862</b>	<b>793,363</b>
Transfers between funds		–	–	–	–	–	–
<b>Net income / (expenditure) before other recognised gains and losses</b>		<b>496,035</b>	<b>(6,500)</b>	<b>489,535</b>	<b>145,501</b>	<b>647,862</b>	<b>793,363</b>
Gains / (losses) on revaluation of fixed assets	11	(558,722)	–	<b>(558,722)</b>	–	–	–
<b>Net movement in funds</b>		<b>(62,687)</b>	<b>(6,500)</b>	<b>(69,187)</b>	<b>145,501</b>	<b>647,862</b>	<b>793,363</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		2,588,027	776,367	<b>3,364,394</b>	2,442,526	128,505	2,571,031
<b>Total funds carried forward</b>		<b>2,525,340</b>	<b>769,867</b>	<b>3,295,207</b>	<b>2,588,027</b>	<b>776,367</b>	<b>3,364,394</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 19a to the financial statements.

As at 31 March 2021

	Note	The group		The charity	
		2021	2020	2021	2020
		£	£	£	£
<b>Fixed assets:</b>					
Tangible assets	11	1,042,685	1,580,917	1,042,685	1,580,917
Intangible assets	12	-	4,755	-	4,755
Investments		-	-	-	1
		<u>1,042,685</u>	<u>1,585,672</u>	<u>1,042,685</u>	<u>1,585,673</u>
<b>Current assets:</b>					
Stock		1,250	9,850	1,250	9,850
Debtors	15	535,893	599,270	776,974	671,765
Short term deposits		1,025,866	850,000	1,025,866	850,000
Cash at bank and in hand		1,086,246	581,649	788,529	490,988
		<u>2,649,255</u>	<u>2,040,769</u>	<u>2,592,619</u>	<u>2,022,603</u>
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	16	(396,733)	(262,047)	(340,097)	(243,883)
<b>Net current assets</b>		<u>2,252,522</u>	<u>1,778,722</u>	<u>2,252,522</u>	<u>1,778,721</u>
<b>Total net assets</b>		<u>3,295,207</u>	<u>3,364,394</u>	<u>3,295,207</u>	<u>3,364,394</u>
<b>Funds:</b>	19a				
Restricted income funds		769,867	776,368	769,867	776,368
Unrestricted income funds:					
Designated funds					
Property and fixed assets funds		1,042,685	1,585,672	1,042,685	1,585,672
Other designated funds		496,916	128,533	496,916	128,533
General funds		985,739	873,821	985,739	873,821
Total unrestricted funds		<u>2,525,340</u>	<u>2,588,026</u>	<u>2,525,340</u>	<u>2,588,026</u>
<b>Total funds</b>		<u>3,295,207</u>	<u>3,364,394</u>	<u>3,295,207</u>	<u>3,364,394</u>

Approved by the trustees on 10/07/21 and signed on their behalf by

Dr Rupert Earl  
Chair and Company Director

Spinal Injuries Association

Consolidated statement of cash flows

For the year ended 31 March 2021

	Note	2021 £	£	2020 £	£
<b>Cash flows from operating activities</b>					
Net income / (expenditure) for the reporting period (as per the statement of financial activities)		489,535		793,363	
Depreciation and amortisation charges		70,043		48,599	
Dividends and interest from investments		(5,780)		(7,052)	
(Increase)/decrease in stocks		8,600		14,775	
(Increase)/decrease in debtors		63,377		(274,335)	
Increase/(decrease) in creditors		134,686		93,981	
<b>Net cash provided by / (used in) operating activities</b>			<b>760,461</b>		<b>669,331</b>
<b>Cash flows from investing activities:</b>					
Dividends and interest from investments		5,780		7,052	
Purchase of fixed assets		(85,778)		(16,703)	
<b>Net cash provided by / (used in) investing activities</b>			<b>(79,998)</b>		<b>(9,651)</b>
<b>Change in cash and cash equivalents in the year</b>			<b>680,463</b>		<b>659,680</b>
Cash and cash equivalents at the beginning of the year			1,431,649		771,969
<b>Cash and cash equivalents at the end of the year</b>			<b>2,112,112</b>		<b>1,431,649</b>

**1 Accounting policies**

**a) Statutory information**

Spinal Injuries Association is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address and principal place of business is SIA House, 2 Trueman Place, Oldbrook, Milton Keynes, MK6 2HH.

**b) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

These financial statements consolidate the results of the charity and its wholly-owned subsidiary SIA Enterprises Limited on a line by line basis. Transactions and balances between the charity and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two entities are disclosed in the notes of the charity's balance sheet. A separate statement of financial activities, or income and expenditure account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006 as a summary of the result for the year is disclosed in the notes to the accounts.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**c) Public benefit entity**

The charity meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

During the year that was predominantly overshadowed by the Covid-19 pandemic, the trustees worked closely with the Senior Leadership Team on budget planning, forecasting, monitoring and risk assessing. As part of our plan to grow sustainably and become even more resilient to changes in funding streams, we continued to diversify and explore alternative sources of funding.

The trustees believe that the Charity's financial resources and contingency planning is robust and sufficient to ensure the ability of the Charity to continue as a going concern for the foreseeable future, being at least twelve months from the date of approval of these financial statements and therefore have prepared the financial statements on a going concern basis.

**e) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and Charitable Trusts, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, a reliable estimate of the estate has been established and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**f) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Notes to the financial statements

For the year ended 31 March 2021

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**1 Accounting policies (continued)**

**g) Fund accounting**

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.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

**h) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**i) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Support and governance costs are re-allocated to each of the activities based on staff numbers attributable to each activity.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

**j) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**k) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated as support costs. The carrying value of intangible assets are reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable. Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Full annual depreciation is charged in the 1st year.

- |                       |                 |
|-----------------------|-----------------|
| ● Land                | Not depreciated |
| ● Leasehold Buildings | 50 years        |
| ● Office equipment    | 4 years         |
| ● Computers           | 3 years         |

**l) Intangible assets**

Intangible assets consist of IT software. This software is amortised over 3 years.

**m) Investments in subsidiaries**

Investments in subsidiaries are at cost.

**n) Stocks**

Stocks are stated at the lower of cost and net realisable value. Stock consists of items to be used by participants and challenge and community fundraising events in future financial periods. Provision is made where necessary for obsolete, slow moving and defective stocks.

## Spinal Injuries Association

### Notes to the financial statements

#### For the year ended 31 March 2021

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#### 1 Accounting policies (continued)

##### o) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### p) Short term deposits

Short term deposits includes cash balances that are invested in accounts with a maturity date of between 0 and 3 months.

##### r) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### s) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### t) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

##### u) Pensions

The charity provides a defined contribution money purchase pension scheme, the assets of which are held separately from those of the company in an independently administered fund. Contributions totalling £99,853 (2020: £100,943) were paid during the year.

#### 2 Income from donations and legacies

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Grants and Donations	978,324	-	<b>978,324</b>	855,616	247,924	1,103,540
Legacies	373,201	-	<b>373,201</b>	77,798	-	77,798
Donated services	-	-	-	-	-	-
	<u>1,351,526</u>	<u>-</u>	<u><b>1,351,526</b></u>	<u>933,414</u>	<u>247,924</u>	<u>1,181,338</u>

## Spinal Injuries Association

### Notes to the financial statements

For the year ended 31 March 2021

#### 3 Income from charitable activities

	Unrestricted	Restricted	2021 Total	Unrestricted	Restricted	2020 Total
	£	£	£	£	£	£
ABF The Soldier's Charity	-	950	<b>950</b>	-	1,000	1,000
Queen Mary's Roehampton Trust	-	760	<b>760</b>	-	760	760
EBM Charitable Foundation	-	3,333	<b>3,333</b>	-	-	-
Milton Keynes Community Foundation	-	5,333	<b>5,333</b>	-	-	-
Moondance Foundation	-	1,667	<b>1,667</b>	-	-	-
Armed Forces Covenant Fund Trust	-	5,317	<b>5,317</b>	-	-	-
Essex Community Foundation	-	1,667	<b>1,667</b>	-	-	-
Persula Foundation	-	5,000	<b>5,000</b>	-	-	-
National Lottery COVID-19 Fund	-	25,000	<b>25,000</b>	-	-	-
Changing Ideas	-	20,000	<b>20,000</b>	-	-	-
Other Charitable Trusts	-	1,502	<b>1,502</b>	-	-	-
Publications	46,810	-	<b>46,810</b>	138,475	-	138,475
Education and Training	15,143	-	<b>15,143</b>	56,569	-	56,569
Sponsorships	12,375	-	<b>12,375</b>	36,500	-	36,500
Other	15,500	-	<b>15,500</b>	58,535	-	58,535
<b>Sub-total for Information and Advice</b>	<b>89,828</b>	<b>70,529</b>	<b>160,357</b>	<b>290,079</b>	<b>1,760</b>	<b>291,839</b>
Queen Mary's Roehampton Trust	-	2,940	<b>2,940</b>	-	4,940	4,940
James Tudor Foundation	-	-	-	-	5,000	5,000
Sir William Coxen Trust Fund	-	5,000	<b>5,000</b>	-	5,000	5,000
Sobell Foundation	-	25,000	<b>25,000</b>	-	25,000	25,000
ABF The Soldier's Charity	-	10,700	<b>10,700</b>	-	6,000	6,000
RAF Benevolent Fund	-	-	-	-	3,040	3,040
The ALBORADA Trust	-	-	-	-	25,000	25,000
Stewarts Foundation	-	-	-	25,000	-	25,000
Austin & Hope Pilkington Trust	-	-	-	-	-	-
The TJH Foundation	-	-	-	-	-	-
Childwick Trust	-	15,000	<b>15,000</b>	-	-	-
Peter Sowerby Foundation	-	10,000	<b>10,000</b>	-	-	-
EBM Charitable Foundation	-	3,333	<b>3,333</b>	-	-	-
Milton Keynes Community Foundation	-	5,333	<b>5,333</b>	-	-	-
Moondance Foundation	-	1,667	<b>1,667</b>	-	-	-
Armed Forces Covenant Fund Trust	-	5,317	<b>5,317</b>	-	-	-
Essex Community Foundation	-	1,667	<b>1,667</b>	-	-	-
Stewarts Foundation	12,500	-	<b>12,500</b>	-	-	-
Other Charitable Trusts and donations	-	20,984	<b>20,984</b>	2,000	22,114	24,114
Sponsorships	-	-	-	56,000	-	56,000
Other	-	-	-	19,126	-	19,126
<b>Sub-total for Advocacy and Representation</b>	<b>12,500</b>	<b>106,941</b>	<b>119,441</b>	<b>102,126</b>	<b>96,094</b>	<b>198,220</b>

## Spinal Injuries Association

### Notes to the financial statements

For the year ended 31 March 2021

#### 3 Income from charitable activities (continued)

The Princess Anne's Charities Trust	5,000	-	<b>5,000</b>	4,000	-	4,000
Stewarts Foundation	12,500	-	<b>12,500</b>	25,000	-	25,000
Sir James Knott Trust	-	-	-	-	5,000	5,000
The James Weir Foundation	-	-	-	-	5,000	5,000
The Goldcrest Charitable Trust	-	5,000	<b>5,000</b>	-	5,000	5,000
Priory Foundation	-	-	-	-	16,236	16,236
Rothera Charitable Settlement	-	-	-	-	-	-
Persula Foundation	-	-	-	-	10,000	10,000
ABF The Soldier's Charity	-	18,350	<b>18,350</b>	-	23,000	23,000
Rothschild Foundation	-	-	-	-	-	-
The Eveson Charitable Trust	-	5,000	<b>5,000</b>	-	5,000	5,000
Alice Ellen Cooper Dean Charitable Foundation	-	10,000	<b>10,000</b>	-	10,000	10,000
The February Foundation	-	-	-	-	5,000	5,000
EBM Charitable Foundation	-	3,333	<b>3,333</b>	-	-	-
The Royal British Legion	-	-	-	-	-	-
Boots Charitable Trust	-	-	-	-	-	-
The MacRobert Trust	-	-	-	-	-	-
Awards for All	-	-	-	-	-	-
CHK Charities Ltd	-	-	-	-	-	-
Wesleyan Foundation	-	-	-	-	5,000	5,000
City Bridge Trust	-	49,000	<b>49,000</b>	-	48,300	48,300
RAF Benevolent Fund	-	-	-	-	6,960	6,960
Queen Mary's Roehampton Trust	-	3,800	<b>3,800</b>	-	4,300	4,300
Clare Milne Trust	-	5,000	<b>5,000</b>	-	-	-
Milton Keynes Community Foundation	-	5,333	<b>5,333</b>	-	-	-
Moondance Foundation	-	1,667	<b>1,667</b>	-	-	-
Armed Forces Covenant Fund Trust	-	5,317	<b>5,317</b>	-	-	-
Essex Community Foundation	-	1,667	<b>1,667</b>	-	-	-
National Lottery COVID-19 Fund	-	75,000	<b>75,000</b>	-	-	-
Other Charitable Trusts	-	69,094	<b>69,094</b>	-	73,107	73,107
Sponsorships	-	-	-	88,000	-	88,000
Other	2,345	-	<b>2,345</b>	2,412	-	2,412
Sub-total for Support Network	19,845	257,561	<b>277,406</b>	119,412	221,903	341,315
Total income from charitable activities	122,173	435,031	<b>557,205</b>	511,617	319,757	831,374

#### 4 Income from other trading activities

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Fundraising events	3,700	-	<b>3,700</b>	79,403	511,555	590,958
Corporate memberships	185,958	-	<b>185,958</b>	112,625	-	112,625
Other trading	297,719	-	<b>297,719</b>	274,924	-	274,924
	487,377	-	<b>487,377</b>	466,952	511,555	978,507

Spinal Injuries Association

Notes to the financial statements

For the year ended 31 March 2021

5a Analysis of expenditure (current year)

	Charitable activities						2021 Total £	2020 Total £
	Raising funds £	Information and Advice £	Advocacy and Representation £	Support Network £	Governance costs £	Support costs £		
Staff costs (Note 7)	195,927	181,473	396,316	319,134	23,596	258,279	1,374,725	1,407,807
Other direct costs	77,185	142,541	11,860	15,527	-	-	247,113	550,962
Premises	-	-	-	-	-	51,008	51,008	40,182
Insurance	-	-	-	-	-	8,097	8,097	6,790
Communications	-	-	-	-	-	8,123	8,123	8,655
Audit	-	-	-	-	7,800	-	7,800	12,960
IT	-	-	-	-	-	60,250	60,250	73,701
Professional fees	-	-	-	-	-	15,461	15,461	10,275
Office expenses	-	-	-	-	-	16,002	16,002	23,149
Finance costs	-	-	-	-	-	12,617	12,617	16,495
Recruitment, Training, Welfare	-	-	-	-	-	41,325	41,325	16,058
Trustee expenses	-	-	-	-	110	-	110	3,003
Depreciation and amortisation	-	-	-	-	-	70,043	70,043	48,599
Recoverable VAT	-	-	-	-	-	(8,324)	(8,324)	(25,814)
Other expenses	-	-	-	-	7,091	21,306	28,397	12,086
	<b>273,112</b>	<b>324,013</b>	<b>408,177</b>	<b>334,661</b>	<b>38,597</b>	<b>554,187</b>	<b>1,932,747</b>	<b>2,204,908</b>
Support and Governance costs	111,936	83,877	196,927	200,044	(38,597)	(554,187)	-	-
<b>Total expenditure 2021</b>	<b>385,048</b>	<b>407,890</b>	<b>605,104</b>	<b>534,705</b>	<b>-</b>	<b>-</b>	<b>1,932,747</b>	
Total expenditure 2020	539,167	445,482	529,554	690,705	-	-		2,204,908

## Spinal Injuries Association

### Notes to the financial statements

For the year ended 31 March 2021

#### 5b Analysis of expenditure (prior year)

	Charitable activities						2020 Total £
	Raising funds £	Information and Advice £	Advocacy and Representation £	Support Network £	Governance costs £	Support costs £	
Staff costs (Note 7)	233,942	187,674	342,740	401,129	29,087	213,235	1,407,807
Other direct costs	210,119	190,860	56,654	93,329	-	-	550,962
Premises	-	-	-	-	-	40,182	40,182
Insurance	-	-	-	-	-	6,790	6,790
Communications	-	-	-	-	-	8,655	8,655
Audit	-	-	-	-	12,960	-	12,960
IT	-	-	-	-	-	73,701	73,701
Professional fees	-	-	-	-	1,899	8,376	10,275
Office expenses	-	-	-	-	-	23,149	23,149
Finance costs	-	-	-	-	-	16,495	16,495
Recruitment, Training, Welfare	-	-	-	-	-	16,058	16,058
Trustee expenses	-	-	-	-	3,003	-	3,003
Depreciation	-	-	-	-	-	48,599	48,599
Recoverable VAT	-	-	-	-	-	(25,814)	(25,814)
Other expenses	-	-	-	-	2,287	9,799	12,086
	<u>444,061</u>	<u>378,534</u>	<u>399,394</u>	<u>494,458</u>	<u>49,236</u>	<u>439,225</u>	<u>2,204,908</u>
Support and Governance costs	95,106	66,948	130,160	196,247	(49,236)	(439,225)	-
Total expenditure 2020	<u><u>539,167</u></u>	<u><u>445,482</u></u>	<u><u>529,554</u></u>	<u><u>690,705</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>2,204,908</u></u>

## Spinal Injuries Association

### Notes to the financial statements

#### For the year ended 31 March 2021

#### 6 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2021	2020
	£	£
Depreciation and amortisation	70,043	48,599
Audit	9,000	9,000

#### 7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2021	2020
	£	£
Salaries and wages	1,161,448	1,200,170
Redundancy and termination costs	4,935	17,932
Social security costs	108,489	106,694
Employer's contribution to defined contribution pension schemes	99,853	100,943
	<b>1,374,724</b>	<b>1,425,739</b>

The 2020 redundancy and termination costs were accrued at the balance sheet date.

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2021	2020
	No.	No.
£60,000 – £69,999	-	-
£70,000 – £79,999	-	-
£80,000 – £89,999	1	1
£90,000 – £99,999	-	-

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were:

2021: £118,480 (Chief Executive Officer, Director of Services & Operations Retired 31/07/20).

2020: £169,425 (Chief Executive Officer, Director of Services & Operations).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs or professional membership totalling £110 (2020: £3,003) incurred by 1 (2020: 11) members.

**8 Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was 47 (2020: 49).

Staff are split across the activities of the charity as follows (headcount basis):

	<b>2021</b>	2020
	<b>No.</b>	No.
Raising funds	7.5	8.5
Information & advice	5.7	6.0
Advocacy & representation	13.3	11.5
Support network	13.5	17.0
Governance	0.3	0.5
Support costs	6.8	5.5
	<b>47.0</b>	49.0

**9 Related party transactions**

During the year, The Spinal Injuries Association and its trading subsidiary received £45,000 (2020: £57,790) from Slater and Gordon (UK). Darren Hughes, a Trustee of Spinal Injuries Association until 13/02/21, is employed by Slater and Gordon Lawyers.

(Values exclude VAT where applicable).

The Spinal Injuries Association also received £25,000 (2020: £26,590) from CFG Law. Jonathan Fogerty, a Trustee of the Spinal Injuries Association until 14/06/20, is employed by CFG Law.

(Values exclude VAT where applicable).

The Spinal Injuries Association also received £2870 from Spinal & Disabled Homecare Services for Advertising in the Forward Magazine. Michelle Howard, a Trustee of the Spinal Injuries Association, is employed by Spinal & Disabled Homecare Services.

(Values exclude VAT where applicable).

There are no other donations from related parties which are outside the normal course of business and no restricted donations from related parties. There are also no other related party transactions in the year.

**10 Taxation**

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. The charity's trading subsidiary SIA Enterprises Limited distributes under Gift Aid available profits to the parent charity. Its charge to corporation tax in the year was:

	<b>2021</b>	2020
	<b>£</b>	£
UK corporation tax at 19%	-	-

**11 Tangible fixed assets**

<b>The group and charity</b>	<b>Leasehold property</b>	<b>Computers</b>	<b>Fixtures &amp; Fittings</b>	<b>Office equipment</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At the start of the year	2,163,410	6,461	16,703	29,449	<b>2,216,023</b>
Additions in year	-	-	72,854	12,924	<b>85,778</b>
Disposals in year	-	(6,461)	-	(25,587)	<b>(32,048)</b>
Impairment of property	(558,722)	-	-	-	<b>(558,722)</b>
<b>At the end of the year</b>	<b>1,604,688</b>	<b>-</b>	<b>89,557</b>	<b>16,786</b>	<b>1,711,031</b>
<b>Depreciation</b>					
At the start of the year	595,020	6,461	4,176	29,449	<b>635,106</b>
Charge for the year	39,668	-	22,389	3,231	<b>65,288</b>
Eliminated on disposal	-	(6,461)	-	(25,587)	<b>(32,048)</b>
<b>At the end of the year</b>	<b>634,688</b>	<b>-</b>	<b>26,565</b>	<b>7,093</b>	<b>668,346</b>
<b>Net book value</b>					
<b>At the end of the year</b>	<b>970,000</b>	<b>-</b>	<b>62,992</b>	<b>9,693</b>	<b>1,042,685</b>
At the start of the year	1,568,390	-	12,527	-	1,580,917

Due to the possible impact of Covid 19 on property values, in particular, office properties, the building was revalued in this financial year by Brown & Lee Chartered Surveyors on 12 February 2021. The fair value was determined to be materially lower than the net book value of the asset at the start of the year and therefore the property has been impaired accordingly. The valuation didn't include the leased land.

All of the above assets are used for charitable purposes.

**12 Intangible fixed assets – Group and charity**

	<b>2021</b>
	<b>£</b>
<b>Cost</b>	
At the start of the year	<b>14,266</b>
Additions	-
<b>At the end of the year</b>	<b>14,266</b>
<b>Amortisation</b>	
At the start of the year	<b>9,511</b>
Charge of the year	<b>4,755</b>
<b>At the end of the year</b>	<b>14,266</b>
<b>Net book value</b>	
At the end of the year	-
At the start of the year	4,755

**13 Subsidiary undertaking**

The charity owns the whole of the issued ordinary share capital of SIA Enterprises Limited, a company registered in England. The company number is 06034183. The registered office address is the same as the parent charity.

The subsidiary is used for non-primary purpose trading activities. All activities have been consolidated on a line by line basis in the statement of financial activities. Available profits are distributed under Gift Aid to the parent charity.

The trustees Christa Dyson, Dr Rupert Earl, Darren Hughes, Faisal Hussain and Marcus Rhodes together with the Chief Executive are also directors of the subsidiary.

A summary of the results of the subsidiary is shown below:

	2021 £	2020 £
Turnover	<b>473,987</b>	380,393
<b>Gross profit/(loss)</b>	<b>473,987</b>	380,393
Administrative expenses	(81)	(108)
Management charge payable to parent undertaking	<b>(53,919)</b>	(30,430)
<b>Profit/(loss) on ordinary activities before taxation</b>	<b>419,987</b>	349,855
Taxation on profit on ordinary activities	-	-
<b>Profit for the financial year</b>	<b>419,987</b>	349,855
<b>Retained earnings</b>		
Total retained earnings brought forward	-	-
Profit for the financial year	<b>419,987</b>	349,855
Distribution under Gift Aid to parent charity	<b>(419,987)</b>	(349,855)
<b>Total retained earnings carried forward</b>	<b>-</b>	<b>-</b>
The aggregate of the assets, liabilities and reserves was:		
Assets	<b>477,367</b>	240,761
Liabilities	<b>(477,367)</b>	(240,761)
<b>Reserves</b>	<b>-</b>	<b>-</b>

Amounts owed to the parent undertaking are shown in note 15.

**14 Parent charity**

The parent charity's gross income and the results for the year are disclosed as follows:

	2021 £	2020 £
Gross income	<b>2,422,202</b>	2,998,163
Result for the year	<b>(69,187)</b>	793,363

**15 Debtors**

	The group		The charity	
	2021	2020	2021	2020
	£	£	£	£
Trade debtors	265,614	358,835	85,965	212,734
Amounts due from group undertakings	–	–	420,730	222,596
Other Debtors	9,433	–	9,433	–
Prepayments	120,080	112,262	120,080	112,262
Accrued income	140,766	128,173	140,766	124,173
	<b>535,893</b>	<b>599,270</b>	<b>776,974</b>	<b>671,765</b>

**16 Creditors: amounts falling due within one year**

	The group		The charity	
	2021	2020	2021	2020
	£	£	£	£
Trade creditors	233,434	60,653	233,434	60,653
Taxation and social security	67,364	47,116	40,728	28,952
Other creditors	10,523	74,410	10,523	74,410
Accruals	12,938	41,186	12,938	41,186
Deferred income (note 17)	72,474	38,682	42,474	38,682
	<b>396,733</b>	<b>262,047</b>	<b>340,097</b>	<b>243,883</b>

**17 Deferred income**

Deferred income comprises advertising, fundraising events ticket sales, challenge event fees and study days income received for events held after the year end.

	The group		The charity	
	2021	2020	2021	2020
	£	£	£	£
Balance at the beginning of the year	38,682	26,205	38,682	26,205
Amount released to income in the year	(33,434)	(26,205)	(33,434)	(26,205)
Amount deferred in the year	67,226	38,682	37,226	38,682
Balance at the end of the year	<b>72,474</b>	<b>38,682</b>	<b>42,474</b>	<b>38,682</b>

**18a Analysis of group net assets between funds (current year)**

	General unrestricted	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible fixed assets	–	1,042,685	–	1,042,685
Net current assets	985,739	496,916	769,867	2,252,522
<b>Net assets at 31 March 2021</b>	<b>985,739</b>	<b>1,539,601</b>	<b>769,867</b>	<b>3,295,207</b>

**18b Analysis of group net assets between funds (prior year)**

	General unrestricted	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible fixed assets	–	1,585,672	–	1,585,672
Net current assets	873,821	128,533	776,368	1,778,722
<b>Net assets at 31 March 2020</b>	<b>873,821</b>	<b>1,714,205</b>	<b>776,368</b>	<b>3,364,394</b>

Spinal Injuries Association

Notes to the financial statements

For the year ended 31 March 2021

19a Movements in funds (current year)

	At 1 April 2020 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2021 £
<b>Restricted funds:</b>					
Alice Ellen Cooper–Dean Charitable Foundation	7,778	10,000	(8,611)	-	9,167
The Persula Foundation	4,169	5,000	(7,353)	-	1,816
The Eveson Charitable Trust	3,749	5,000	(4,579)	-	4,170
ABF The Soldier's Charity	15,000	30,000	(25,000)	-	20,000
Queen Mary's Roehampton Trust	7,143	7,500	(9,018)	-	5,625
Sobell Foundation	10,419	25,000	(25,004)	-	10,415
EBM Charitable Trust	-	10,000	(8,334)	-	1,666
Childwick Trust	-	15,000	(12,500)	-	2,500
RAF Benevolent Fund	7,501	-	(7,501)	-	-
The February Foundation	4,000	-	(4,000)	-	-
James Tudor Foundation	1,248	-	(1,248)	-	-
ALBORADA Trust	25,000	-	(25,000)	-	-
Goldcrest Charitable Trust	1,247	5,000	(1,664)	-	4,583
James Weir Foundation	1,250	-	(1,250)	-	-
Sir William Coxen Trust	1,666	5,000	(2,496)	-	4,170
Wesleyan Foundation	5,000	-	(5,000)	-	-
City Bridge Trust	48,300	49,000	(48,300)	-	49,000
The October Club	632,898	-	-	-	632,898
Milton Keynes Community Foundation	-	16,000	(9,637)	-	6,363
Moondance Foundation	-	5,000	(4,170)	-	830
Armed Forces Covenant Fund Trust	-	15,952	(15,952)	-	-
Clare Milne Trust	-	5,000	(3,336)	-	1,664
Essex Community Foundation	-	5,000	(5,000)	-	-
National Lottery COVID-19 Fund	-	100,000	(100,000)	-	-
Peter Sowerby Foundation	-	10,000	(5,000)	-	5,000
Changing Ideas	-	20,000	(10,000)	-	10,000
Other small grants	-	91,578	(91,578)	-	-
<b>Total restricted funds</b>	<b>776,368</b>	<b>435,030</b>	<b>(441,531)</b>	<b>-</b>	<b>769,867</b>
<b>Unrestricted funds:</b>					
Designated funds:					
Property fund	1,568,390	-	(598,390)	-	970,000
Fixed Assets Fund	17,282	85,778	(30,375)	-	72,685
Deposits from SIA Groups	8,045	630	(759)	-	7,916
Expanded work of clinical teams	120,488	-	(120,488)	-	-
Events and Awareness raising in 21/22	-	-	-	289,000	289,000
Investment in digital	-	-	-	100,000	100,000
SIA House maintenance	-	-	-	100,000	100,000
<b>Total designated funds</b>	<b>1,714,205</b>	<b>86,408</b>	<b>(750,012)</b>	<b>489,000</b>	<b>1,539,601</b>
<b>General funds</b>	<b>873,821</b>	<b>1,900,844</b>	<b>(1,299,927)</b>	<b>(489,000)</b>	<b>985,739</b>
<b>Total unrestricted funds</b>	<b>2,588,026</b>	<b>1,987,252</b>	<b>(2,049,938)</b>	<b>-</b>	<b>2,525,340</b>
<b>Total funds</b>	<b>3,364,394</b>	<b>2,422,282</b>	<b>(2,491,469)</b>	<b>-</b>	<b>3,295,207</b>

The narrative to explain the purpose of each fund is given at the foot of the note below.

Spinal Injuries Association

Notes to the financial statements

For the year ended 31 March 2021

19b Movements in funds (prior year)

	At 1 April 2019	Income & gains	Expenditure & losses	Transfers	At 31 March 2020
	£	£	£	£	£
<b>Restricted funds:</b>					
Alice Ellen Cooper–Dean Charitable Foundation	3,333	10,000	(5,555)	-	7,778
The Persula Foundation	3,333	10,000	(9,164)	-	4,169
The Eveson Charitable Trust	3,750	5,000	(5,001)	-	3,749
ABF The Soldier's Charity	12,167	30,000	(27,167)	-	15,000
Rothschild Foundation	3,333	-	(3,333)	-	-
CHK Charities Ltd	2,917	-	(2,917)	-	-
Queen Mary's Roehampton Trust	7,500	10,000	(10,357)	-	7,143
Sobell Foundation	10,417	25,000	(24,998)	-	10,419
EBM Charitable Trust	6,667	-	(6,667)	-	-
Childwick Trust	1,667	-	(1,667)	-	-
RAF Benevolent Fund	3,000	10,000	(5,499)	-	7,501
Priory Foundation	5,413	16,236	(21,649)	-	-
The February Foundation	2,500	5,000	(3,500)	-	4,000
Royal British Legion	4,713	-	(4,713)	-	-
James Tudor Foundation	1,667	5,000	(5,419)	-	1,248
ALBORADA Trust	-	25,000	-	-	25,000
Rothera Charitable Settlement	1,250	-	(1,250)	-	-
Goldcrest Charitable Trust	833	5,000	(4,586)	-	1,247
The TJH Foundation	1,667	-	(1,667)	-	-
Sir Peter O'Sullivan Charitable Trust	32,000	-	(32,000)	-	-
Boots Charitable Foundation	5,797	-	(5,797)	-	-
Awards4All National Lottery	10,000	-	(10,000)	-	-
The MacRobert Trust	4,582	-	(4,582)	-	-
Sir James Knott Trust	-	5,000	(5,000)	-	-
James Weir Foundation	-	5,000	(3,750)	-	1,250
Sir William Coxen Trust	-	5,000	(3,334)	-	1,666
Wesleyan Foundation	-	5,000	-	-	5,000
City Bridge Trust	-	48,300	-	-	48,300
The October Club	-	759,479	(126,581)	-	632,898
Other small grants	-	95,221	(95,221)	-	-
<b>Total restricted funds</b>	<b>128,506</b>	<b>1,079,236</b>	<b>(431,374)</b>	<b>-</b>	<b>776,368</b>
<b>Unrestricted funds:</b>					
Designated funds:					
Property fund	1,608,058	-	(39,668)	-	1,568,390
Fixed Assets Fund	9,511	-	(8,931)	16,702	17,282
Deposits from SIA Groups:	8,241	-	-	(196)	8,045
Expanded work of clinical teams	-	-	-	120,488	120,488
<b>Total designated funds</b>	<b>1,625,810</b>	<b>-</b>	<b>(48,599)</b>	<b>136,994</b>	<b>1,714,205</b>
<b>General funds</b>	<b>816,715</b>	<b>1,919,035</b>	<b>(1,724,935)</b>	<b>(136,994)</b>	<b>873,821</b>
<b>Total unrestricted funds</b>	<b>2,442,525</b>	<b>1,919,035</b>	<b>(1,773,534)</b>	<b>-</b>	<b>2,588,026</b>
<b>Total funds</b>	<b>2,571,031</b>	<b>2,998,271</b>	<b>(2,204,908)</b>	<b>-</b>	<b>3,364,394</b>

## Spinal Injuries Association

### Notes to the financial statements

#### For the year ended 31 March 2021

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##### Purposes of restricted funds

ABF The Soldiers' Charity	To support SIA's work with individuals from the armed forces.
ALBORADA Trust	To support SIA's nurse specialist service.
Armed Forces Covenant Fund Trust	To support SIA's work with individuals from the armed forces during Covid-19.
Changing Ideas	To conduct a research project into mental health support for SCI people.
Childwick Trust	To support SIA's nurse specialist service.
City Bridge Trust	To support SIA's network of support in London.
Clare Milne Trust	To support SIA's network of support services.
EBM Charitable trust	To support SIA's support network of services during Covid-19.
Essex Community Foundation	To support SIA's support network of services during Covid-19.
Goldcrest Charitable Trust	To support SIA's network of support services.
James Tudor Foundation	To support SIA's nurse specialist service.
James Weir Foundation	To support SIA's work with individuals from the armed forces.
Milton Keynes Community Foundation	To support SIA's network of support services during Covid-19.
Moondance Foundation	To support SIA's network of support services during Covid-19.
National Lottery COVID-19 fund	To support SIA's support network of services in England during Covid-19.
Other small grants	To support SIA's network of support services and PPE.
Peter Sowerby Foundation	To develop a digital solution for SIA's nurse specialist service.
Queen Mary's Roehampton Trust	To support SIA's work with individuals from the armed forces.
RAF Benevolent Fund	To support SIA's work with individuals from the armed forces.
Sir William Coxen Trust Fund	To support SIA's nurse specialist service.
Sobell Foundation	To support SIA's nurse specialist service.
The Alice Ellen Cooper Dean Charitable Foundation	To support SIA's network of support services.
The Eveson Charitable Trust	To support SIA's work with individuals from the armed forces.
The February Foundation	To support SIA's network of support services.
The October Club	To support SIA's nurse specialist service.
The Persula Foundation	To support SIA's support line.
Wesleyan Foundation	To support SIA's network of support services.

**Purposes of designated funds (continued)**

Property Fund	Future depreciation costs of SIA premises.
Fixed Asset Fund	Future depreciation costs of fixed assets.
SIA Group	Accumulated funds from an SIA group held by head office to support local activities.
Events and Awareness raising	Underwriting event costs in light of the risk to income caused by the Coronavirus pandemic.
Investment in digital	Investment in a new CRM database.
SIA House maintenance	Future upkeep of SIA House.

**20 Merger with CES UK**

On 15/01/21, the assets and liabilities of Cauda Equina Syndrome UK (CES UK), were transferred into Spinal Injuries Association. A summary of the assets and liabilities transferred is detailed below.

	<b>Balance £</b>
<b>Fixed assets</b>	<u>–</u>
Stock	1,250
Debtors	1,437
Cash at bank and in hand	<u>23,524</u>
Total current assets	26,211
<b>Creditors: amounts falling due within one year</b>	<u>(5,816)</u>
<b>Net current assets</b>	<u>20,395</u>
<b>Net assets</b>	<u><u>20,395</u></u>

**21 Operating lease commitments payable as a lessee**

The group and charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Equipment	
	2021	2020
	£	£
Less than one year	9,720	3,652
One to five years	26,951	4,441
Over five years	–	–
	<u>36,671</u>	<u>8,093</u>

**22 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.