

Company number: 3175203
Charity number: 1054097

Spinal Injuries Association
Annual Report and Financial Statements
Year ended 31 March 2023

A fulfilled life for everyone affected by spinal cord injury



CONTENTS

Welcome from our chair and CEO	3	Governing document	20
Tribute to Baroness Susan Masham of Ilton	4	Appointment of trustees	20
Our key achievements of 2022/23	5	Trustees' induction and training	20
Spinal cord injury at a glance	6	Organisation	20
Vision, purpose and public benefit	7	Key executive personnel	21
Activities and achievements	8	Related parties	21
Critical health and care support	8	Remuneration policy	21
Specialist expertise across the health and care sector	9	Risk management	21
Network of support services	10	Equity, diversity and inclusion (EDI)	22
Campaigns for change	10	Sustainability	23
Communications and engagement	11	Trustees' responsibilities in relation to the financial statements	25
Fundraising	12	Independent auditor's report	28
Our people	13	Consolidated statement of financial activities	33
Future plans	15	Balance sheets	34
Financial review	16	Consolidated cash flow statement	35
Reserves policy	16	Notes to the financial statements	36
Investment policy	18		
Going concern	18		
Legal and administrative details	19		
Structure, governance and management	20		

WELCOME FROM OUR CHAIR AND CEO

In March, we were profoundly saddened by the loss of our founder, lifelong president and champion, Baroness Susan Masham. You can read more about Sue on the next page. She was driven by a singular ambition - that everyone with a spinal cord injury (SCI) should be able to lead a life that suits them and that brings fulfilment and joy. This ambition was the bedrock for her founding SIA back in 1974 and now, almost 50 years on, it continues to be at the heart of our work as an organisation.

As we look back on our achievements over the past year, it is clear her ambition – our message - is making its way into our communities, hospitals, and other healthcare settings and onwards to our policymakers. We have more members than ever; we're educating more people than ever, including more healthcare practitioners about how to better care for patients with SCI, and we have the enhanced digital capabilities to promote our work and raise awareness like never before.

Yet there is always more to do and with the pressures from soaring inflation, a cost-of-living crisis and buckling national health and care services, the need for change has never been more urgent for the community we serve. Far from resting on our laurels, the need for our expertise and services continues to grow. This year, our expanded specialist counselling service helped more people living with spinal cord injury and their families than ever before, and the number of support sessions provided by our support network coordinators – all who have spinal cord injuries themselves – has continued to grow. Indeed, this year a record 1,340 people with SCI joined SIA, seeking our support.

It is this backdrop which has informed the launch of our new *Strategy 2030*. At its heart is a recommitment of our purpose – to be **the expert, guiding voice** for people living with SCI, for our sector and for the public, media and government. We have committed to the most ambitious, systemic goals by 2030:

- 1) **A health and care system that works for people with spinal cord injury**
- 2) **Doubling our members living with spinal cord injury accessing all the support and advocacy they need**
- 3) **A government and public championing the cause of people with spinal cord injury**

You can read more about the ways in which we intend to meet these goals on page 16. We are ready; it is ambitious, but it is without a doubt what must be done. Our daily work is with a SCI community being failed by outdated systems and broken by a lack of guidance as to how to avail support. This cannot go on and we will not rest until every person living with spinal cord injury can access the care, advocacy and support they need to live a fulfilled life - a life of *their* choosing as exemplified by our very own Baroness Masham.

Faisal Hussain – chair of trustees

Nik Hartley OBE – chief executive officer

A TRIBUTE TO BARONESS SUSAN MASHAM OF ILTON

SIA's founder and life-long president, Baroness Susan Masham of Ilton passed away peacefully at Northallerton Hospital on Sunday, 12 March 2023.

A trail-blazing champion of disability rights, she had, amongst many personal attributes, the gift of communication – she was a great listener and was able to initiate meaningful conversations and had an uncanny ability to recall names and make introductions confidently, ensuring those around her became connected.

This skill at forging connections combined with a singular, determined devotion to make a difference in the lives of people living with spinal cord injury was instrumental in her founding the Spinal Injuries Association (SIA) in 1974.

Born Susan Sinclair in Scotland in 1935, she moved to England where she became a keen sportswoman. At 23 years old she was paralysed from the chest down while horse riding.

Her rehabilitation took place at Stoke Mandeville where she met life-long friend Sir Ludwig Guttmann, the founder of the paralympic movement. She would go on to become a 10-time Paralympic medal winner, securing her first gold in swimming at the inaugural Roma Games in Italy in 1960.

Before then, in 1959, she married her beloved husband David Cunliffe-Lister, Lord Masham, then becoming Lady Masham.

The couple went on to adopt two children, John and Clare, and lived in Masham, Yorkshire where she enjoyed keeping Highland ponies and her much-loved Dachshund dogs.

In 1970, she became Baroness Masham of Ilton after being appointed a life peer in the House of Lords. She would go on to become the longest running female peer ever, with 53 years of service.

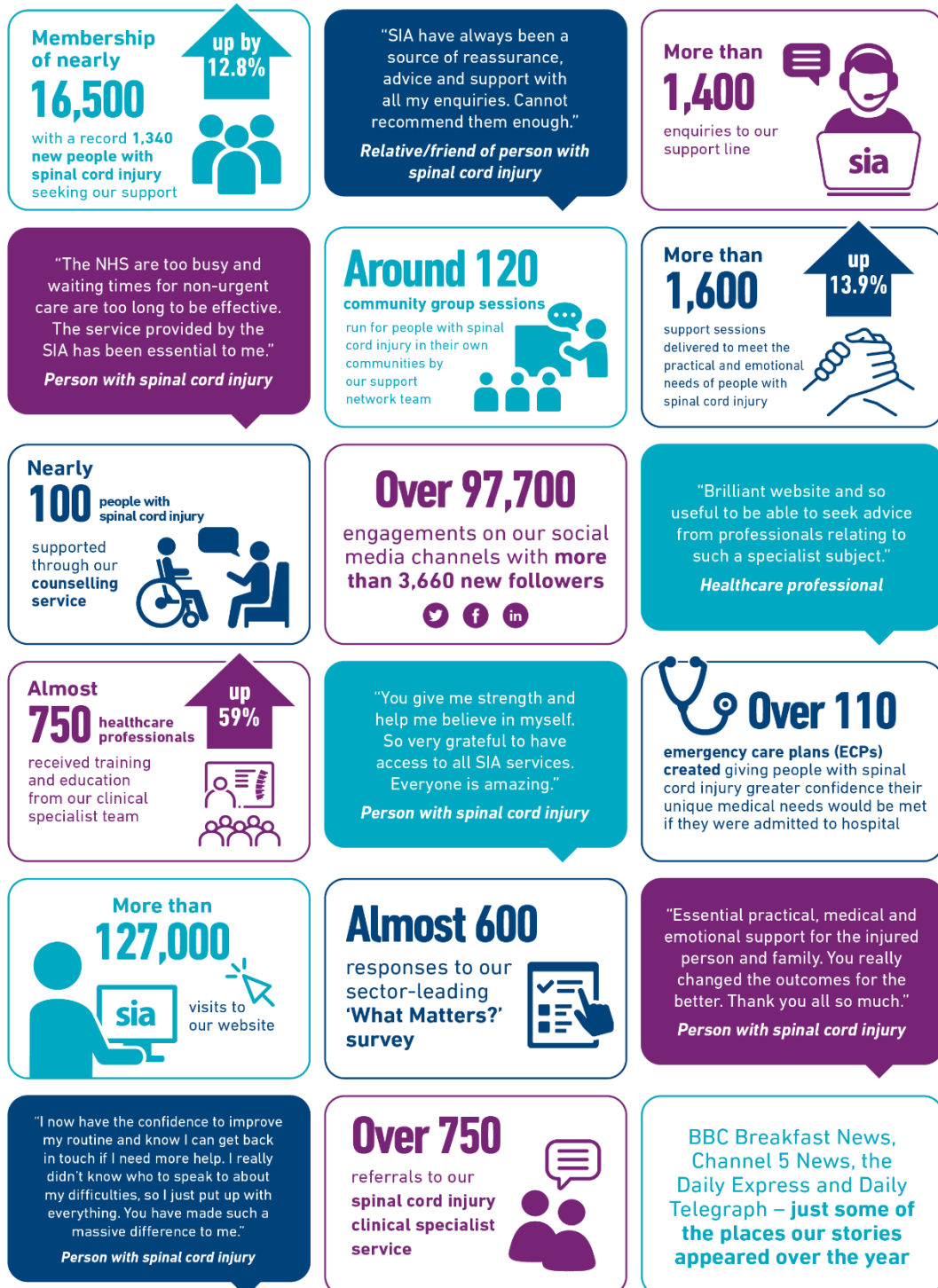
Having this platform enabled her to raise the voices of disabled people and throw a spotlight on the issues affecting the day-to-day lives of people and families living with spinal cord injury.

For over 49 years, Baroness Masham served the SCI community, networking and cajoling people and organisations to take up the cause.

Her vision for an organisation that truly represents and speaks for people with spinal cord injury runs through the fabric of our work at SIA to this day, guiding us to champion, fight for and support the community we serve. Her legacy – to help people living with spinal cord injury achieve their own goals and to choose and realise their own ways of living – remains our guiding force as an organisation.

OUR KEY ACHIEVEMENTS 2022/23

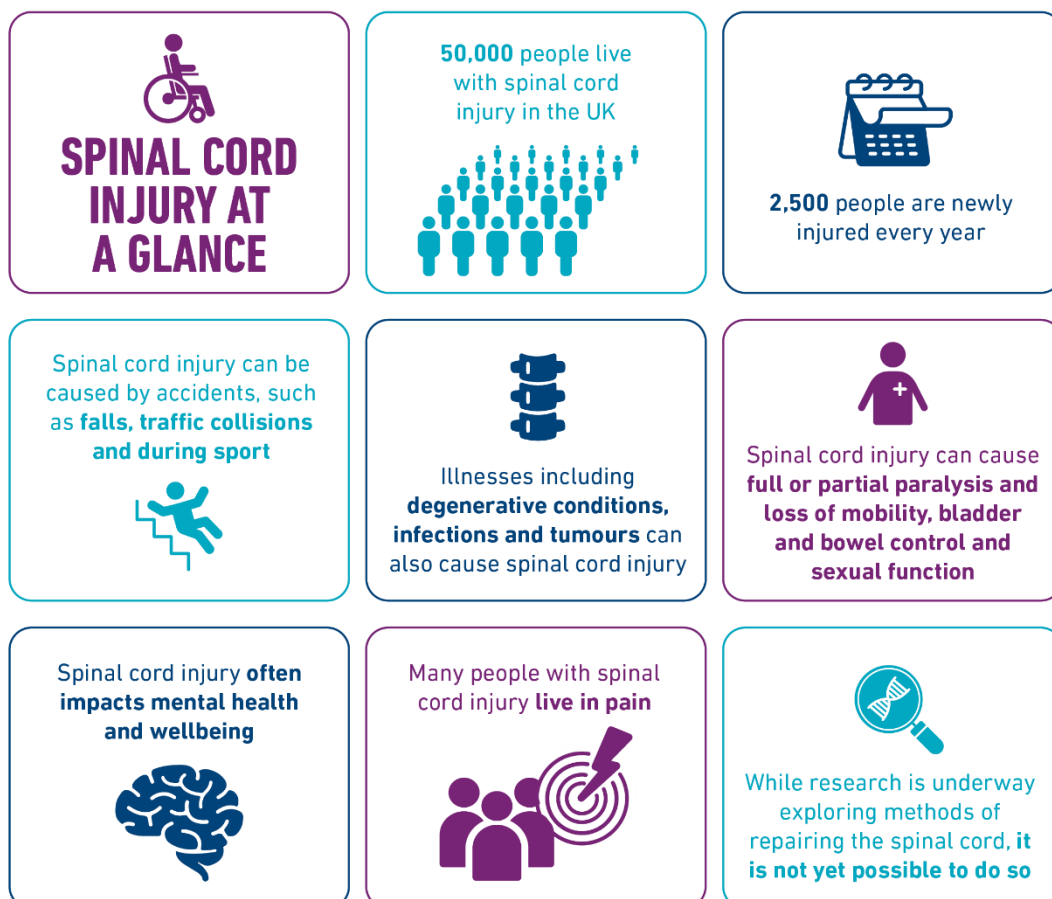
OUR KEY ACHIEVEMENTS 2022/23



SPINAL CORD INJURY AT A GLANCE

During 2022/23:

- 2,835 patients were referred to specialist SCI centres of which 917 (32%) were admitted as in-patients and 720 (25%) were seen as out-patients
- 37% of injuries were caused by accident and 53% were caused by illness or a medical condition. No cause of injury was reported in 10% of those referred
- The most common cause of injury resulting from an accident were falls (25%)
The most common cause of injury resulting from an illness or condition was disc prolapse (15%)
- 27% of injuries resulted in paraplegia and 39% tetraplegia
- 21% of injuries were recorded as cauda equina syndrome, and no level of injury was recorded in 13% of cases
- 60% of people referred to a SCI centre were male, 40% were female
- The biggest age group sustaining new injuries was 60-69 years old
- 63% of newly- injured people were over the age of 50



** Findings sourced from the National Spinal Cord Injury Database for 2022/23. Statistics based on people referred to specialist SCI centres in England only, in 2022/23.*

VISION, PURPOSE AND PUBLIC BENEFIT

Our vision: A fulfilled life for everyone affected by spinal cord injury.

Our purpose: The expert, guiding voice for life after spinal cord injury.

Our values: We will always be:

- **Collaborative** - forging an ever-stronger **movement** of people and organisations. We will always start and end with the **lived-experience** and **voice** of our members
- **Compassionate** - in our response to **everyone** who comes to us for help. We will always take a **holistic** approach to supporting a **person** and their **situation**
- **Courageous** - bringing our **passion, knowledge, skills** and **commitment** to everything we do. We will always fight for the **rights** and **needs** of our members without fear or favour
- **Inclusive** - not just in who we support and who works for us, but in **how we work**. We will always do whatever we can to **serve** whoever is in need with **equity, openness** and **respect**

People living with spinal cord injury are front and centre of all that we do. Through our annual 'What Matters?' survey, people with spinal cord injury detail what barriers they face and what their priority needs are. This feedback informs the development of our services and underpins our new *Strategy 2030*.

Our 2022/23 key cross-organisational objectives were:

- 1) **Referrals:** Implementing protocols to ensure those turning to us for help are referred seamlessly between our frontline services and network of partners
- 2) **Digital:** Fully embed our new CRM database and launch the next phase of our website
- 3) **Members:** Improve the way people with SCI can find, join and engage with us throughout their lives
- 4) **Messages:** Ensure accurate, consistent messaging on matters relating to spinal cord injury, informing our internal and external communications
- 5) **Healthcare settings:** Strengthen relationships with spinal centres, major trauma centres and other settings where people with spinal cord injury can find us and our services
- 6) **EDI:** Develop and launch our equity, diversity and inclusion strategy to underpin everything we do
- 7) **Learning and development:** embed a charity-wide plan to ensure our staff and volunteers have the knowledge and skills to achieve personal and professional development goals

ACTIVITIES AND ACHIEVEMENTS

We present our work and vital achievements in 2022/23 under the four key headings below. These are derived from the four approaches of our new strategy with our recommitment to be the expert, guiding voice for people living with spinal cord injury for our sector and for the public, media, and government.

1. Critical health and care support
2. A network of support services
3. Specialist expertise across the health & care sector
4. Campaigns for change

Further achievements come under the following headings:

- Communications and engagement
- Fundraising
- Staff and volunteers

All our activities focused on enabling everyone affected by spinal cord injury to lead fulfilled lives and were undertaken to further our charitable purposes and benefit. We provided a range of services for our membership of over 16,300, more than 10,000 of whom have a SCI. Whether their connection to SCI was personal or professional, we ensured all those needing access to our expertise could do so when it was most needed.

To ensure the high quality of our services and protection of vulnerable people, our trustees, staff and volunteers adhere to our policies on data protection, equity and diversity, health and safety and safeguarding of vulnerable adults.

Critical health and care support

Our SCI clinical specialists include nurses, counsellors and an occupational therapist who support people with spinal cord injury, their families and friends. Meanwhile, amidst the backdrop of an increasingly under-pressure NHS, the need for our advocacy and representation services has never been greater. While there has been a welcome return to face-to-face sessions following the Covid-19 pandemic, virtual sessions continue enabling the team to reach more people.

Clinical specialist team

- Our clinical specialist team offering **continues to grow** in direct response to the needs of our members, with the service receiving 777 referrals during 2022/23.
- The team is made up of five spinal cord injury specialist nurses and an occupational therapist (OT). Our nurses and OT **offer knowledge and expertise** in spinal cord injury nursing and occupational therapy to healthcare professionals, while also working directly with people with SCI **providing support and guidance** on issues such as bowel management in hospital and at home.
- Our counselling service, led by a trained counsellor with lived experience of spinal cord injury, **offers critical emotional support**, and continues to be extremely well used. This year, we supported 99 people with SCI through telephone and virtual sessions, including help for friends and family. In response to the high demand for and success of this unique service, we've brought on one further counsellor with SCI alongside two volunteers, one of whom is a trained couples counsellor.

- We helped create 114 potentially **life-saving emergency care plans** (ECPs), offering people with SCI greater confidence that their unique medical needs would be met should they be admitted to a general hospital.
- Alongside colleagues in the support network team, our clinical specialists delivered 20 service introduction talks to almost 450 people working for our partners and in other healthcare settings, to **promote awareness of the support** SIA provides.

Advocacy

- We provided clinical and direct advocacy to **negotiate vital health, care and support services**, such as helping secure funding and confirming rehabilitation plans with health care professionals.
- Whilst our support line began to see a return to a more "normal" number of calls following the Covid-19 pandemic with a total of 1,493 enquiries, we saw an increase in calls where care packages were failing because of shortages in the number of available, specially trained care staff for those with SCI.
- We delivered continuing healthcare (CHC) casework, helping 133 people with **care packages to meet their needs** and assisting 36 people with **social care casework support**.
- We have been instrumental in ensuring those members being assessed and reviewed for CHC have the option to attend meetings face-to-face rather than online. In so doing, our members can give **'in person' evidence to assessors of the intense and complex needs** of someone with a high-level SCI.

Specialist expertise across the health & care sector

The health and care requirements of people with spinal cord injury are unique and complex. We're committed to building specialist expertise across the health and care sector to ensure people with SCI receive the support they need in general healthcare settings – whether in hospital, a care home or at their GP's. We do this through the SIA Academy, where we aim to build essential knowledge in those who care for and treat patients with SCI with our range of training sessions and courses. All training is CPD accredited and delivered by our specialist spinal cord injury clinicians.

Additionally, our annual 'What Matters?' survey allows us to take a snapshot direct from the community of those affected by SCI of the issues that matter to them, and its findings directly influence the services we offer.

- Our clinical specialist team **delivered training and education** for around 740 healthcare professionals - nearly twice the number from the previous year. Virtual education modules allow us to include more people in our sessions which we deliver alongside face-to-face offerings. This included to NHS trusts and other larger healthcare settings as well as to smaller bespoke sessions for personal assistant (PA) teams and care homes.
- We were invited to participate in the **development of a landmark suspected cauda equina syndrome (CES) pathway**. Led by Getting it Right First Time (GIRFT), a national programme within NHS England, the pathway will give clinicians a clear framework to help ensure suspected CES is diagnosed and managed effectively.
- Under the SIA Academy umbrella, we're **uniquely placed to be the sector lead in patient-led research** and in ensuring the patient voice forms part of all research. We gain an understanding of what is important to people living with SCI in several ways, including through our annual 'What Matters?' survey which this year attracted a record 586 responses

and through contributing to external research by providing willing participants from our membership.

- Plans to develop our SIA Academy offering include the launch of our Knowledge Hub via our website which will **provide educational opportunities and information** for people living with SCI, their friends and family. Fact sheets, videos and **opportunities to connect with our clinical specialist team** will be more easily accessible for all.

Network of support services

No one understands spinal cord injury like someone who has one. Based across the country, our support coordinators have lived experience of SCI and provide invaluable advice, support and opportunities for connection from the moment of injury onwards. And as our network of trusted partners and business members continues to grow, we are better able to connect our members with the best legal, health and financial services available.

- We have a network of nine regional support coordinators and two managers who work alongside 20 volunteers to provide peer support to **meet the practical and emotional needs of people with SCI**. We delivered 1,622 support sessions over 2022/23 with 517 people supported who were entirely new to SIA. We also supported 265 friends and family members.
- We ran 120 regional community support groups across the country, providing opportunities for people living with SCI, their families and friends to **connect and share experiences**. Hosted by our support coordinators, our volunteers are on hand to offer advice and information and there are always professional experts available to answer questions.
- We enhanced our existing partnerships and established new ones, while continuing to provide people with SCI **advice on and recommendations to external organisations and not-for-profits** we know and trust through our growing network of trusted partners and our business membership scheme. This offers choices in rehabilitation, finance, well-being, care and legal services.
- SIA Healthcare, our dedicated home delivery service, has continued to provide with urology and stoma products and prescription medication, **efficiently and discreetly to the homes of people living with SCI**. Last year, we fulfilled more than 30,000 orders from our members.
- We are working with Partners in Costs (PIC), a provider of cost drafting services to the legal sector. PIC has specialist knowledge, uses a collaborative approach and focuses on **providing the best outcome for clients**. They provide services to some of our trusted legal partners and business members.

Campaigns for change

Through national campaigns and targeted public engagement, we aim to mobilise our community to act against the daily barriers they face to leading a fulfilled life.

- We launched our *This is #SeriousSh1t* campaign – a major media-driven campaign to **stop patients living with SCI suffering harmful neglect from inadequate bowel care** in general medical settings. Our ambition is to ensure every healthcare setting across England, Wales and Northern Ireland has a fully implemented and appropriate bowel care policy in place, so people with SCI can be confident their bowel care needs will be fully supported in a general hospital setting.
- We continued to provide the secretariat for the All-Party Parliamentary Group (APPG) on SCI, which **gives MPs insight into issues facing our community** and how they can help

address them. Chaired by Andy McDonald, MP for Middlesbrough, for the first time we now have officers supporting the APPG from across the political spectrum.

- We recruited a parliamentary and public affairs coordinator and now have a dedicated resource for our parliamentary and campaigning activities. We are making significant progress **building relationships with cross-party parliamentarians** and during the year have met with new MPs Simon Lightwood (Labour) and Helen Morgan (Lib Dems) who both have spinal injury centres in their constituencies.
- We met with Sir Lindsay Hoyle (speaker of the House), and disability minister Tom Pursglove visited SIA House to learn more about our work and **the difference our services and support** make to the lives of people with SCI.
- We continued supporting various coalitions, including the Continuing Healthcare Alliance, the Prescription Charges Coalition, the Cavendish Coalition and the Urology Trade Association. We've also joined new collaborative groups, including the Carers Poverty Coalition, and the PA Workforce group led by Baroness Jane Campbell.
- We have contributed to an evidence review led by Social Care Futures, looking at key areas of social care and matching academic evidence and lived experience to **transform/improve the quality of social care**.
- We have written submissions:
 - to the House of Lords adult social care committee on adult social care
 - in response to the government's call for evidence to inform a 10-year plan to level up mental health support across the country
 - in response to the government's consultation into the need for personal emergency evacuation plans (PEEPs) for disabled people unable to self-evacuate a building
 - to the Fabian Society (an independent think tank) about the concept of a national care service
- We launched a targeted media campaign supporting Stop the Pressure Day, a national initiative driven by NHS England/Improvement to **raise awareness and understanding of pressure ulcers** among people with SCI and healthcare professionals.
- We actively engaged with the National Wound Care Strategy Programme through our role as a patient and public voice (PPV) which allows us to **influence development and delivery of support** for those with pressure ulcers.
- We worked with the NHS and Department of Health and Social Care to **prioritise the needs of people living with SCI**, with regards to policy change and strategic development, for example with our contribution to updating the NHS Continuing Healthcare National Framework.

Communications and engagement

During 2022/23, we showcased SIA's work and the community it serves while continuing to **raise greater awareness of spinal cord injury at a national level**. Our enhanced digital capabilities allowed us to **connect and engage with greater efficiency** while reaching more people than we've ever done.

Publicity surrounding our vice president Martin Hibbert's climb of Mt. Kilimanjaro in June 2022 **propelled our cause into the national spotlight** with multiple appearances on national television and in national newspapers from Martin and our CEO Nik Hartley.

Our website attracted 127,378 visitors - its highest number yet. While our easy-to-use online booking system gave members the chance to book support, training and advocacy sessions with our team of clinical specialists, we continue to improve navigation to ensure users can **access information and regional support faster and easier**.

We responded to the appetite for **immediate, visual and engaging content about spinal cord injury** through our social media channels, creating nearly 2 million opportunities to see our tailored stories and messaging. We attracted 3,661 more followers and more people liked, commented or shared our messages than ever before, with over 97,500 engagements. Our video views more than doubled from the previous year, exceeding 95,600 in line with our using this type of content better.

We recruited a designated PR and media coordinator during 2022/23 who worked with media outlets to **provide an insight into life with spinal cord injury** and how our services can help. Additionally, this appointment allowed us to develop key relationships with well-known people within the SCI community **to help influence and promote our work** while offering timely reactions to news related to SIA and people with SCI. Our TV coverage included appearances on BBC Breakfast News and Channel 5 News and our stories appeared in the national press, with articles in the Daily Express, Daily Telegraph, and The Times magazine alongside BBC Online news coverage. We also featured in a variety of regional radio, television and newspapers and in health sector publications.

Providing digestible updates on our news and services, the refreshed monthly e-newsletter The Voice reached more people this year – an average of 14,012 each month - and attracted 4,134 new subscribers while we **engaged, informed and connected readers** through the pages of Forward, our sector-leading quarterly subscription magazine exclusively for our community.

Our enhanced CRM database continues to help with streamlining internal processes and to **communicate with service users more efficiently**.

Fundraising

£3.3 million was raised in the 2022/23 financial year from fundraising activities and social enterprises; the highest amount ever achieved. Our most successful income streams were grants from charitable trusts, corporate partnerships, special events and SIA Healthcare, which collectively accounted for over 50 per cent of the total income raised in the year.

Having been delayed due to the Covid-19 pandemic, SIA's vice president Martin Hibbert and his team successfully climbed Mt. Kilimanjaro in June 2022. The climb attracted significant media coverage, secured more than 800 new supporters, and raised £627,000 in 2022/23 across a range of activities including a gala dinner, public appeal and #MY19 challenges. This took the overall campaign total to £911,000 of its £1m goal.

SIA Healthcare continued to grow and our new social enterprise with Partners in Costs gained momentum. Meanwhile, we took the decision to close the CES UK shop and SIA Case Management to focus on alternative enterprise opportunities.

Fundraising and enterprise activities were led by our head of investments and partnerships and head of enterprise respectively, overseen by the director of business development. We continued to focus on growth, diversification and greater sustainability across all income streams.

We are very grateful to everyone who has supported our work during 2022/23. Below are some examples of our key achievements.

- A grant of £99,000 was awarded by **NHS England Southeast** towards expansion of our mental health services in the Southeast region. This is in addition to an ongoing multi-year grant from NHS England towards our clinical team's work.
- We received 97 **grants from charitable trusts**, totalling an income of £581,715. This included a grant of £50,000 from the CAF Covid Resilience Fund overseen by Scope towards our support network and a grant of £30,000 from the Garfield Weston Foundation towards revenue costs.
- We relaunched our **trusted partnership programme** with legal firms in January 2023. Regional partnerships were launched with 14 legal firms who committed to be part of our network for at least three years.
- Our **business membership** scheme continued to grow and we now have 38 business members helping to provide vital services to people with spinal cord injury, as well as supporting our fundraising and awareness raising activities.
- We delivered two **networking events in London and Manchester** for partners, business members and key supporters.
- Income from our **Big Give Christmas appeal** in December 2022 exceeded its target of £40,000 which was double last year's income and resulted in 64 new donors joining our supporter base.
- Twenty-five people ran for SIA in the **London Marathon**, including 23 charity place and two ballot place runners. Our **overseas cycle** ride took place in Tuscany with a team of 39 cyclists and our sponsored shark dive in Liverpool proved popular for a second year.
- More than 50 people and local groups took part in **community fundraising** activities, raising a combined total of over £62,000. This included some large donations such as £5,250 raised at a golf day in memory of one of our members, and £12,000 raised by a young farmers group.
- The Gunpowder Ball was held in London in November 2022, and the Cornflower Ball in Manchester in March 2023. Collectively, these events were attended by more than 850 guests and raised over £296,000.

Over the past year we worked with four companies as commercial participators with a contractual agreement in place to ensure they abided by the Code of Fundraising Practice and, specifically, protected vulnerable people and other members of the public from behaviour such as unreasonably intruding on their privacy, making unreasonable persistent approaches for soliciting money, or placing undue pressure on them to give money or other property.

Across all our fundraising activities, we adhered to the Code of Fundraising Practice for the UK as set by the fundraising regulator. There were no complaints registered with the independent regulator or any breaches with the Code of Fundraising Practice.

Our people

On average, 60.5 staff were employed during the year, 20 of whom have a spinal cord injury.

Supporting our staff was an incredible team of 35 volunteers (including 12 trustees) – 32 with a SCI - who offer their own time each week to give back to SIA and share their own experiences, skills and knowledge. The volunteers assisted in the support network team and on our advice line and counselling service. Of our 12-person board of trustees, nine members have a SCI.

In addition, our vice presidents and ambassadors supported SIA on a voluntary basis, helping to build our expertise, profile, networks and funding opportunities.

During 2022/23, our volunteers contributed over 5,000 hours of their time to furthering the cause of our organisation, allowing us to do more, reach more people and help raise greater awareness of SIA.

Overseeing staff and volunteers, our people and culture team worked on a number of initiatives including building our EDI strategy and raising EDI awareness across our organisation and updating and improving staff terms and conditions. We revamped staff policies and created a new staff handbook, developed a wellness action plan, and refreshed staff benefits. We also enhanced and streamlined our end of year review processes and rolled out leadership training for SLT and managers, providing opportunities that continue to develop, upskill and support high performance and good practice.

FUTURE PLANS

2023 marks the launch of our new and ambitious seven-year strategy. Our purpose is to be the expert, guiding voice for people with spinal cord injury, for our sector and for the public, the media and the government. We have three transformative goals:



Goal 1

A health and care system that works for people with spinal cord injury

Goal 2

Double the number of members accessing our network of services

Goal 3

A UK government and public championing the cause

In addition to these overarching priorities, we have set departmental goals, objectives and milestones for the next 12 months as part of a seven-year strategy to engage 30,000 spinal cord injured members. Our ambitious planning framework incorporates the needs of those affected by spinal cord injury, our strengths and expertise as a charity alongside our financial parameters.

The above goals will be approached in four different ways as shown earlier in the presentation of our achievements and activities over the course of 2022/23.

We will do this through:

1

Providing critical health and care support for people with spinal cord injury



2

Coordinating a network of support services nationwide



3

Building vital specialist expertise across the health and care sector



4

Campaigning for change



FINANCIAL REVIEW

Our gross income in 2022/23 was £3.26m and our expenditure was £3.15m, resulting in a surplus of £112,835 at the end of the year.

Income of £3.26m was an increase of 12% compared with 2021/22.

Income raised in 2022/23 has enabled us to keep our total free funds at a steady level of £2,037,866 (2022: £1,867,358), of which

- £1,160,404 is our unrestricted reserves
- £877,462 is designated for activities in 2023/24 and beyond
- £1,008,517 is designated for future depreciation of SIA House and other fixed assets

Our restricted reserves decreased slightly to £681,935 (2022: 723,315). Our cash flow is stable, and our reserves are within the limits set out in our reserves policy.

The designated funds have been reviewed and consolidated into a strategic growth fund that is set out in our plans and budgets from 2023 as part of the launch of our new strategy 2030. It underwrites planned expansion of capacity and activities in SIA's critical health and care support, academy, network of partners, and campaigning.

The trustees are satisfied that the budgeted income and expenditure, our cash flow, and level of reserves are in line with our Reserves policy (below) and sufficient to continue as a going concern in 2023/24.

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:

1. 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 2022/23, only those reserves that are classed as unrestricted will be considered as being available.

2. 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.

3. Four categories have been used for estimating an appropriate level of free reserves. These were all considered by the senior leadership team (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 to £1,200,000 is considered to be an appropriate level of unrestricted reserves.

Trustees are satisfied that the current unrestricted reserves level of £1,160,404 (2021/22: 1,160,112) falls within the parameters of the reserves policy.

	2023	2022
Restricted Funds	£681,935	£723,315
Designated Funds		
Property and fixed assets funds	£1,008,517	£1,024,810
Deposits from SIA groups	£12,462	£7,246
Events and awareness-raising	-	£150,000
Expansion	-	£250,000
Campaigning and Counselling	-	£90,000
Investment in digital	-	£90,000
Strategic growth	£745,000	-
SIA House maintenance	£120,000	£120,000
General/Free Funds	£1,160,404	£1,160,112
Total Funds	£3,728,318	£3,615,483

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 monitor the position regularly throughout the year.

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

Going concern

The trustees consider the charity to be in a strong position. The trustees have considered the charity's ability to continue as a going concern and confirm that there are no known issues to be reported.

The charity has a strong balance sheet, with unrestricted reserves of over £1,160,000 (within the reserves policy approved by trustees), approved designated funds to cover our growth plans and no indication of any short-term cashflow shortfall.

Given the availability and liquidity of these unrestricted funds, the trustees believe the charity will have sufficient resources to meet its liabilities as they fall due. As such, they remain satisfied that the charity can continue operating for the foreseeable future and these accounts have been prepared on a going concern basis.

LEGAL AND ADMINISTRATIVE DETAILS

Company number	3175203
Country of incorporation	United Kingdom
Charity number	1054097
Country of registration	England & Wales
Company secretary	Nik Hartley OBE, chief executive officer
Registered office	SIA House, 2 Trueman Place, Oldbrook, Milton Keynes, MK6 2HH
Trustees	Trustees, also directors under company law, who served during the year and up to the date of this report were as follows:
Samantha Cole* appointed 25/2/23	Christopher Keogh*
Christina Dyson* resigned 25/2/23	Claire Martin*
Lauren Doherty* appointed 25/2/23	Mark Ridler* resigned 21/6/21
Ron Dunning	Leanora Volpe* appointed 25/2/23
Peter Hamilton* resigned 25/2/23	Peter Watts* appointed 16/7/23
Dr Ram Hariharan	James Wood* appointed 25/2/23
Mark Henderson*	<i>*Denotes trustee with spinal cord injury</i>
Faisal Hussain*	
Key management personnel	Nik Hartley OBE, chief executive officer Anna Saunders, director of business development Mark Ridler, director of programmes Kathryn Hill, director of programmes (retired 31/12/22) Svetla Stallwood, director of finance and operations
Bankers	Barclays Bank PLC, Muswell Hill, London, N10 1DD
Auditor	Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London, EC1Y 0TL
Solicitors	Freeths LLP, Routeco Office Park, Davy Avenue, Knowlhill, Milton Keynes, MK5 8HJ
Patron	HRH The Princess Royal
Life President	Late Baroness Masham of Ilton (deceased 12/3/23)
Vice-Presidents	Claire Williams OBE Gerard McDermott KC Martin Hibbert Paul Roy BEM

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 October 2021).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

SIA is a company limited by guarantee and not having a share capital governed by its Articles of Association dated 3 November 2021. It is registered as a charity with the Charity Commission. In the event of winding up, each company member's liability is limited to £1.

Appointment of trustees

As set out in the Articles of Association, SIA is managed by a board of trustees who are also directors for the purpose of Company Law and Company members. The board of trustees comprises of no less than nine and no more than 15 trustees. Trustees may serve up to three terms of three years.

As far as is practicable:

- at least 75% of the trustees have lived experience of spinal cord injury
- the composition of the board is one of diversity reflecting society
- in respect of five of the trustees, the process for their selection as candidates for appointment, will include an election by the members to choose those candidates from amongst the members

Trustees' induction and training

On appointment, new trustees attend induction sessions with the chair of trustees and members of our senior leadership team. 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 financial performance and reserves. Trustees also complete mandatory training including 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.

Organisation

The board is responsible for the governance of the charity. The trustees delegate the running of the organisation to the chief executive, within a framework of delegated authority. The board meets at least four times a year. The board has established three committees with appropriate delegations. Each committee supports the chief executive and the senior leadership team by scrutinising and monitoring the specific areas, progress, challenges and opportunities and strategic risks. They make strategic decisions and recommendations, where appropriate, to the board.

The **finance, people and operations committee** have key responsibilities for:

- the charity's financial situation and associated risks
- the charity's policies, plans and reports in relation to accountability, governance and compliance
- people services including staff wellbeing, attraction, retention and development of staff and volunteers as well as relevant legislative and regulatory requirements
- oversight of the charity's assets including SIA House
- oversight of planned maintenance and sustainability programs in relation to SIA House

The **business development committee** has key responsibilities for:

- **Business development:** building and managing relationships with individuals and/or to generate income for SIA, whilst also helping to achieve its charitable aims. Key drivers are growth, diversification and sustainability of income streams and networks

- **Investments & partnerships:** this includes, but it not limited to, trust fundraising, corporate fundraising, corporate partnerships, sponsorship, challenge events, community fundraising, special events, individual giving, major donors and legacies
- **Enterprises:** Specific enterprises are not included in the remit of the Business Development Committee, as they are considered by the SIA Enterprises Board. However, opportunities that combine activities across Investments & Partnerships and Enterprise are included

The **programmes committee** has key responsibilities for:

- **Services:** remit includes the support network, the Academy (including training and support to health care professionals, carers and people with SCI, and research), counselling, mental health and advocacy
- **Communications and campaigns:** remit includes campaigns, communications, marketing, publications, CRM, membership, engagement, and publications

Key executive personnel

A team of eight (full-time and part-time) staff make up the senior leadership team (SLT), who oversee SIA's day to day running of the charity, including the CEO, three directors and four heads of departments.

Related parties

The charity owns the whole of the issued share capital of a trading company, SIA Enterprises (SIAE). The company is registered in England and Wales (No 6034183). SIAE achieved a profit of £436,491 (2022: £536,303). Distributable profits are donated to SIA. This arrangement is agreed by a Deed of Covenant which is reviewed annually.

None of the trustees receive remuneration or other benefit from their work with the charity.

Remuneration policy

Trustees are responsible for agreeing a remuneration framework, taking account of responsibilities and performance, consistency and equity, the sector norms for charities of similar size, the external economic environment and financial affordability. Staff pay is normally reviewed by the trustees every 12-18 months and was last reviewed with and uplift for all staff in November 2022.

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

Risk management

Trustees regularly examine and monitor 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. We use recognised risk management protocols and standards when accessing operational and strategic risks.

Our finance, people 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.

As part of annual planning and budgeting, the SLT and trustees reviewed strategic risks and agreed the following five key risks:

1. **CAPACITY AND SUCCESSION PLANNING:** Loss of key staff without succession strategy in place leads to loss of expertise, continuity and eventually inability to achieve our mission and strategy.
2. **DATA:** Unclear processes and lack of adherence to handling agreed data creates data protection regulation breaches leading to litigation and critical loss of trust and reputation with members, partners and supporters.
3. **SAFEGUARDING:** Interaction with vulnerable adults by SIA staff/volunteers are not properly vetted, managed & reported on against statutory requirements leads to safeguarding breaches leading to the loss of trust in SIA and its staff and volunteers risking its ability to continue to work and serve its community
4. **ORGANISATIONAL MORAL:** Failure to embed strong management capacity, internal comms, and wellbeing-support, causes low morale and/or staff burnout leading to significant staff absence and/or leaving which hampers ability to deliver our strategy.
5. **POSITIONING:** Failure to establish SIA as a key partner with the health and care system for people with SCI leads to our inability to achieve central goals and approaches in our strategy, leading to loss of reputation and support.

No serious incidents were reported to the Charity Commission during this financial year.

[Equality, diversity and inclusion](#)

In 2021 we made a commitment and created a vision to uphold, promote and demonstrate best practice in equity, diversity and inclusion (EDI). The year 2022/23 was pivotal in our EDI journey as we formed our first ever EDI strategy and a three-year action plan.

Our culture

We will value our differences and appreciate the benefit from our diversity of thought, background and experience. We will reflect the diversity of our people, members and other stakeholders.

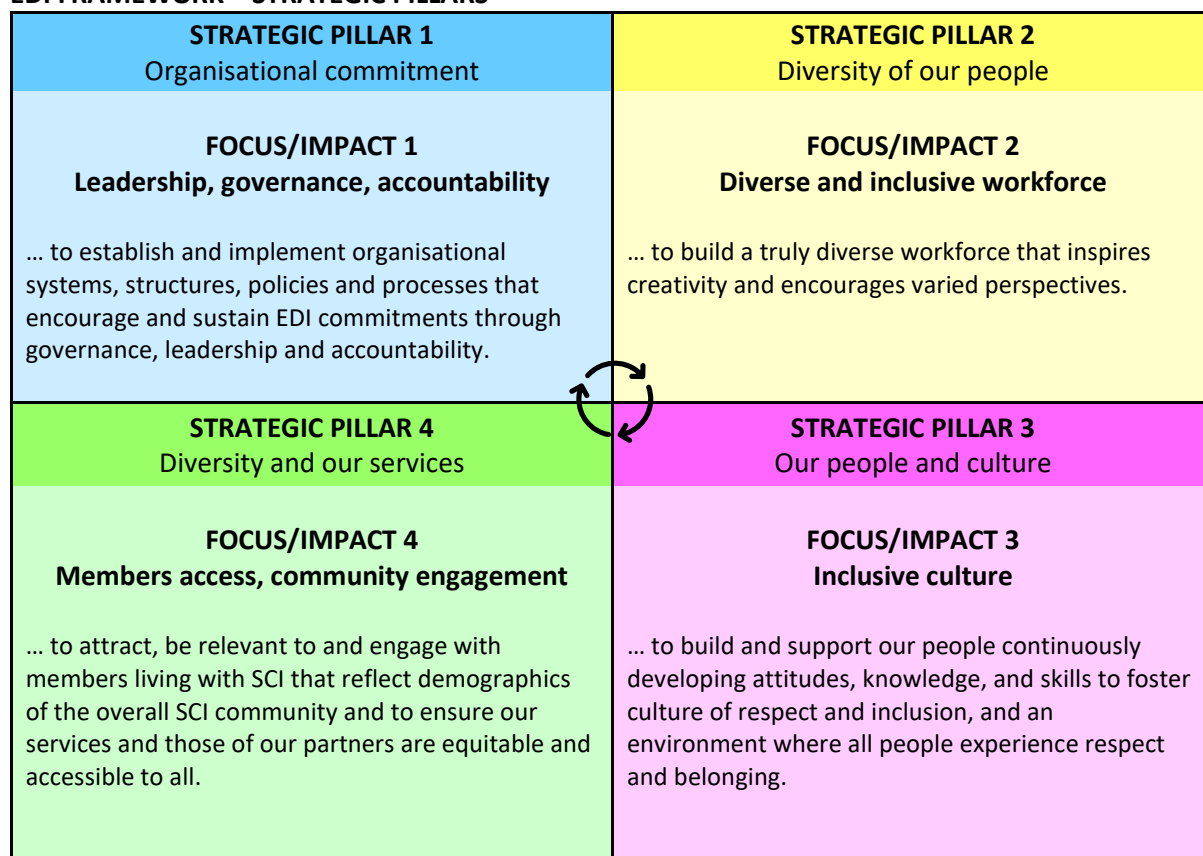
Our behaviours

We will all act as role models and champions. Individually and collectively, we will uphold our shared vision and challenge behaviours and attitudes that don't reflect it.

Our vision

Our vision is to achieve an inclusive culture by growing the diversity of our people, embracing EDI throughout our values and embedding EDI in our practices and behaviours.

EDI FRAMEWORK – STRATEGIC PILLARS



During the year, our initiatives and plans continued to be driven by our EDI project board and staff EDI focus group, and this approach will continue as we look to deliver against the strategy and year 1 of the action plan.

Staff demographics

Gender identity	Female	Male	Prefer not to say or not disclosed	
	53%	32%	15%	
Ethnicity	People from ethnic minority backgrounds	White British	White other	Prefer not to say or not disclosed
	7%	70%	8%	15%

Sustainability

2022/23 was an important year for the charity with sustainability principles being strengthened across the organisation. During the year, we:

- Reviewed and updated our sustainability policy and strengthened our commitment to sustainability. We embedded new ways of thinking within the charity so that all individuals have sustainability upper most in their minds when making decisions on purchases, working with partners and our events

- We developed our first 'Green plan to zero' setting our detailed actions in all areas of the charity
- Our commitments, policy and plans were rolled out in our staff development days
- The biggest project resulting in a significant reduction of our carbon footprint was a retrofit of our current lighting system from halogen bulbs to 100% LED. We are proud to be able to say this upgrade will reduce our CO2 emissions by 6,000kg and our annual electricity consumption from 34,000kW to a projected 5,000kW

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

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 UK Accounting Standards (UK 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.

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
2. Monitoring the implementation of the budget by receiving quarterly reports and forecasts

The make up of the board and its committees is described on pages 21 and 22.

During 2022/23, the following specialist working group existed to look at specific areas of SIA's work and comprised a mix of trustees and senior members of staff:

Governance working group

The purpose of the group is to review the internal governance processes, support compliance with its governing documents, charity and company law. The group also explores ways to enhance and develop the role of the trustee. The working group has continued to explore ways of building the board of trustees to ensure the best representation for the SCI community. The monthly meetings are used for collaborative thinking and has led to a closer working relationship between staff and trustees. Below are some of the key things the group has been involved in:

- Development of a handbook for trustees
- Induction day
- Trustees' election and recruitment
- Trustees' training

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. The scheme of delegated powers was reviewed and refreshed in 2023.

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.

Governance review progress

In 2022, we commissioned an external firm, yellowchair, to facilitate a review of our board and governance, with the aim of helping the board understand their collective strengths, identifying areas for development and supporting a programme of board renewal and development. A comprehensive four-stage process ensued, including:

- Good governance assessment (via online questionnaire)
- Skills matrix assessment
- Interviews with board and executive members
- Board development workshop

The reports and recommendations produced as a result of this process were used to identify the following areas of priority in setting the foundations for good governance:

1. Commitment to governance review and reform

This included setting up a governance working group that has been meeting regularly, board-only time, development of an internal Trustee Governance Manual, rescission of our old Bye Laws and the removal of position of Company Secretary.

2. The role of the trustee

Work included review and revision of role descriptions for trustees, honorary officers and committee chair role, formalisation of new trustees' inductions appropriate training tailored to level of new trustee understanding and experience, re-introduction of annual trustee appraisals to monitor areas of strength and development across the board and on an individual basis, enhanced full board engagement and increased visibility of trustees amongst staff.

3. Risk

We held a board refresher session on risk, risk appetite and risk tolerance alongside a deep dive organisational risks and the internal management process of those risks and we shared a number of resources for trustees to upskill/refresh/learn about risk.

4. Formal training and development

We refreshed board understanding of assurance vs reassurance during governance review workshop (May 2022), trustees participated in a robust training programme including mandatory sessions, free introductory or refresher sessions and paid-for sessions according to full board and team needs and we introduced a training register.

5. Dynamic and productive meetings

We enhanced strategic focus of committee reporting and discussions in collaboration with SLT, renewed scrutiny of risks owned by each committee, reviewed and standardised committee terms of reference documents to provide greater clarity on responsibilities, introduced CEO update across organisation-wide priorities, reviewed committee reporting during board meetings to minimise duplication and focus on priorities and assurance for full board and developed rolling annual meeting programme to ensure sufficient focus on strategy, risk, external environment and other topics identified for deep dives.

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 15 July 2023 and signed on their behalf by Faisal Hussain, 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 2023 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 2023 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

Basic 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

Independent auditor's report

To the members of Spinal Injuries Association

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

Independent auditor's report

To the members of Spinal Injuries Association

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

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

Independent auditor's report

To the members of Spinal Injuries Association

Jonathan Orchard (Senior statutory auditor)

Date 13 September 2023

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 2023

	Note	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Income from:							
Donations and legacies	2	1,506,735	-	1,506,735	1,208,221	-	1,208,221
Charitable activities							
Provide critical health and care	3	11,121	226,102	237,223	15,711	227,521	243,232
Build vital specialist expertise	3	86,066	39,694	125,760	46,847	16,875	63,722
Campaign for change	3	11,371	11,297	22,668	10,710	4,348	15,058
Coordinate a network of support services	3	11,122	267,740	278,862	15,895	265,258	281,153
Other trading activities	4	1,075,734	-	1,075,734	1,090,116	-	1,090,116
Investments		10,370	-	10,370	3,549	-	3,549
Total income		2,712,519	544,833	3,257,352	2,391,049	514,002	2,905,051
Expenditure on:							
Raising funds	5	910,900	-	910,900	734,741	-	734,741
Charitable activities							
Provide critical health and care	5	622,188	351,415	973,603	529,665	266,025	795,690
Build vital specialist expertise	5	382,781	21,415	404,196	316,912	17,333	334,244
Campaign for change	5	391,382	11,297	402,679	335,147	6,146	341,294
Coordinate a network of support services	5	251,053	202,086	453,139	107,755	271,050	378,805
Total expenditure		2,558,304	586,213	3,144,517	2,024,221	560,554	2,584,775
Net income / (expenditure) for the year	6	154,215	(41,380)	112,835	366,828	(46,552)	320,276
Net movement in funds		154,215	(41,380)	112,835	366,828	(46,552)	320,276
Reconciliation of funds:							
Total funds brought forward		2,892,168	723,315	3,615,483	2,525,340	769,867	3,295,207
Total funds carried forward		3,046,383	681,935	3,728,318	2,892,168	723,315	3,615,483

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.

Spinal Injuries Association

Balance sheets

Company no. 3175203

As at 31 March 2023

	Note	The group 2023 £	2022 £	The charity 2023 £	2022 £
Fixed assets:					
Tangible assets	11	962,544	990,693	962,544	990,693
Intangible assets	12	45,973	34,117	45,973	34,117
Investments		-	-	1	1
		<u>1,008,517</u>	<u>1,024,810</u>	<u>1,008,518</u>	<u>1,024,811</u>
Current assets:					
Stock		-	1,250	-	1,250
Debtors	15	630,047	840,765	1,044,744	1,147,762
Short term deposits		1,032,509	1,028,333	1,032,509	1,028,333
Cash at bank and in hand		1,443,624	1,192,546	989,524	811,704
		<u>3,106,180</u>	<u>3,062,894</u>	<u>3,066,777</u>	<u>2,989,049</u>
Liabilities:					
Creditors: amounts falling due within one year	16	(386,379)	(472,221)	(346,977)	(398,377)
		<u>2,719,801</u>	<u>2,590,673</u>	<u>2,719,800</u>	<u>2,590,672</u>
Net current assets					
		<u>3,728,318</u>	<u>3,615,483</u>	<u>3,728,318</u>	<u>3,615,483</u>
Total net assets					
		<u>3,728,318</u>	<u>3,615,483</u>	<u>3,728,318</u>	<u>3,615,483</u>
Funds:					
Restricted income funds		681,935	723,315	681,935	723,315
Unrestricted income funds:					
Designated funds					
Property and fixed assets funds		1,008,517	1,024,810	1,008,517	1,024,810
Other designated funds		877,462	707,246	877,462	707,246
General funds		1,160,404	1,160,112	1,160,404	1,160,112
		<u>3,046,383</u>	<u>2,892,168</u>	<u>3,046,383</u>	<u>2,892,168</u>
Total unrestricted funds		<u>3,046,383</u>	<u>2,892,168</u>	<u>3,046,383</u>	<u>2,892,168</u>
Total funds		<u>3,728,318</u>	<u>3,615,483</u>	<u>3,728,318</u>	<u>3,615,483</u>

Approved by the trustees on 15 July 2023 and signed on their behalf by

Faisal Hussain
Chair and Company Director

Spinal Injuries Association

Consolidated statement of cash flows

For the year ended 31 March 2023

	Note	2023		2022	
		£	£	£	£
Cash flows from operating activities					
Net income / (expenditure) for the reporting period (as per the statement of financial activities)		112,835		320,276	
Depreciation and amortisation charges		95,229		71,880	
(Gains)/losses on investments					
Dividends and interest from investments		(10,370)		(3,549)	
(Increase)/decrease in stocks		1,250		-	
(Increase)/decrease in debtors		210,718		(304,872)	
Increase/(decrease) in creditors		(85,842)		75,488	
Net cash provided by / (used in) operating activities		323,820		159,223	
Cash flows from investing activities:					
Dividends and interest from investments		10,370		3,549	
Purchase of fixed assets		(78,936)		(54,005)	
Net cash provided by / (used in) investing activities		(68,566)		(50,456)	
Change in cash and cash equivalents in the year		255,254		108,767	
Cash and cash equivalents at the beginning of the year		2,220,879		2,112,112	
Cash and cash equivalents at the end of the year		2,476,133		2,220,879	

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

The trustees believe that the Charity's financial resources and contingency planning are 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. Small grants (under £5,000) are grouped under the 'Other small grants'.

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.

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.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

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.

<input type="checkbox"/> Land	Not depreciated
<input type="checkbox"/> Leasehold property	50 years
<input type="checkbox"/> Office equipment	4 years
<input type="checkbox"/> Fixtures and fittings	4 years

l) Intangible assets

Intangible assets consist of 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 sold in our charity shop. Provision is made where necessary for obsolete, slow moving and defective stocks.

Notes to the financial statements

For the year ended 31 March 2023

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 include cash balances that are invested in accounts with a maturity date of between 0 and 3 months.

q) 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.

r) 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.

s) Financial instruments

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

t) 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 £161,418 (2022: £123,441) were paid during the year.

2 Income from donations and legacies

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Grants and Donations	1,455,010		1,455,010	890,616	-	890,616
Legacies	51,725	-	51,725	317,605	-	317,605
	<u>1,506,735</u>	<u>-</u>	<u>1,506,735</u>	<u>1,208,221</u>	<u>-</u>	<u>1,208,221</u>

3 Income from charitable activities

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Grants	-	225,702	225,702	5,000	227,521	232,521
Donations	-	400	400	-	-	-
Publications	11,121	-	11,121	10,711	-	10,711
Sub-total for providing critical health and care	11,121	226,102	237,223	15,711	227,521	243,232
Grants	-	39,694	39,694	-	16,875	16,875
Education & training	74,865	-	74,865	36,109	-	36,109
Publications	11,121	-	11,121	10,738	-	10,738
Other	80	-	80	-	-	-
Sub-total for building vital specialist expertise	86,066	39,694	125,760	46,847	16,875	63,722
Grants	-	-	-	-	4,348	4,348
Legacies	-	11,297	11,297	-	-	-
Publications	11,121	-	11,121	10,710	-	10,710
Other	250	-	250	-	-	-
Sub-total for campaigning for change	11,371	11,297	22,668	10,710	4,348	15,058
Grants	-	267,740	267,740	5,000	265,258	270,258
Publications	11,122	-	11,122	10,710	-	10,710
Other	-	-	-	185	-	185
Sub-total for coordinating a network of support :	11,122	267,740	278,862	15,895	265,258	281,153
Total income from charitable activities	119,680	544,833	664,513	89,163	514,002	603,165

4 Income from other trading activities

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Fundraising events	518,706	-	518,706.0	396,955	-	396,955
Corporate partnerships and memberships	137,917	-	137,917.0	292,708	-	292,708
Other trading	419,111	-	419,111.0	400,453	-	400,453
	1,075,734	-	1,075,734	1,090,116	-	1,090,116

Spinal Injuries Association

Notes to the financial statements

For the year ended 31 March 2023

5a Analysis of expenditure (current year)

	Charitable activities						Support costs £	2023 Total £	2022 Total £
	Raising funds £	Provide critical health and care £	Build vital specialist expertise £	Campaign for change £	Coordinate a network of support services £	Governance costs £			
Staff costs (Note 7)	340,570	623,340	251,533	250,134	268,633	51,648	368,091	2,153,949	1,731,038
Other direct costs	428,343	87,587	46,173	38,955	63,817	-	-	664,875	495,008
Premises	-	-	-	-	-	-	45,290	45,290	80,150
Insurance	-	-	-	-	-	-	13,412	13,412	11,001
Communications	-	-	-	-	-	-	11,525	11,525	10,650
Audit	-	-	-	-	-	11,640	-	11,640	10,380
IT	-	-	-	-	-	-	66,529	66,529	73,106
Professional fees	-	-	-	-	-	5,559	29,784	35,343	28,748
Office expenses	-	-	-	-	-	-	15,574	15,574	13,645
Finance costs	-	-	-	-	-	-	2,686	2,686	11,947
Recruitment, Training, Welfare	-	-	-	-	-	15,322	60,378	75,700	64,275
Trustee expenses	-	-	-	-	-	1,637	-	1,637	418
Depreciation and amortisation	-	-	-	-	-	-	95,229	95,229	71,880
Recoverable VAT	-	-	-	-	-	-	(50,293)	(50,293)	(33,624)
Other expenses	-	-	-	-	-	997	424	1,421	16,153
	768,913	710,927	297,706	289,089	332,450	86,803	658,629	3,144,517	2,584,775
Support and Governance costs	141,987	262,676	106,490	113,590	120,689	(86,803)	(658,629)	-	-
Total expenditure 2023	910,900	973,603	404,196	402,679	453,139	-	-	3,144,517	-
Total expenditure 2022	734,741	795,690	334,244	341,294	378,805	-	-	-	2,584,775

Spinal Injuries Association

Notes to the financial statements

For the year ended 31 March 2023

5b Analysis of expenditure (prior year)

	Raising funds £	Charitable activities				Governance costs £	Support costs £	2022 Total £
		Provide critical health and care £	Build vital specialist expertise £	Campaign for change £	Coordinate a network of support services £			
Staff costs (Note 7)	286,734	503,377	189,695	205,287	222,251	42,056	281,638	1,731,038
Other direct costs	305,836	64,839	52,138	29,378	42,817	-	-	495,008
Premises	-	-	-	-	-	-	80,150	80,150
Insurance	-	-	-	-	-	-	11,001	11,001
Communications	-	-	-	-	-	-	10,650	10,650
Audit	-	-	-	-	-	10,380	-	10,380
IT	-	-	-	-	-	-	73,106	73,106
Professional fees	-	-	-	-	-	15,956	12,792	28,748
Office expenses	-	-	-	-	-	-	13,645	13,645
Finance costs	-	-	-	-	-	-	11,947	11,947
Recruitment, Training, Welfare	-	-	-	-	-	20	64,255	64,275
Trustee expenses	-	-	-	-	-	418	-	418
Depreciation and amortisation	-	-	-	-	-	-	71,880	71,880
Recoverable VAT	-	-	-	-	-	-	(33,624)	(33,624)
Other expenses	-	-	-	-	-	7,752	8,401	16,153
	592,570	568,216	241,833	234,665	265,068	76,582	605,841	2,584,775
Support and Governance costs	142,171	227,474	92,411	106,629	113,737	(76,582)	(605,841)	-
Total expenditure 2022	734,741	795,690	334,244	341,294	378,805	-	-	2,584,775

6 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2023 £	2022 £
Depreciation and amortisation	95,229	71,880
Operating lease rentals:		
Other	10,709	9,720
Audit (excluding VAT):	9,900	9,000
Auditor's other fees (excluding VAT):	1,000	-
	<u> </u>	<u> </u>

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

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	1,804,101	1,470,935
Redundancy and termination costs	5,475	-
Social security costs	182,956	136,662
Employer's contribution to defined contribution pension schemes	161,418	123,441
	<u>2,153,950</u>	<u>1,731,038</u>

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

	2023 No.	2022 No.
£60,000 - £69,999	-	-
£70,000 - £79,999	-	-
£80,000 - £89,999	1	1
£90,000 - £99,999	-	-
	<u> </u>	<u> </u>

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

2023: £307,001

2022: £279,680

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

Trustees' expenses represent the payment or reimbursement of travel, accommodation and subsistence costs totalling £1,428 (2022/21 £488 incurred by 2) incurred by 5 trustees.

8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 60.5 (2022: 56).

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

	2023 No.	2022 No.
Raising funds	10.0	10.0
1. Provide critical health and care	18.5	16.0
2. Build vital specialist expertise	7.5	6.5
3. Campaigns for change	8.0	7.5
4. Coordinate a network of support services	8.5	8.0
Governance	1.0	0.5
Support costs	7.0	7.5
	60.5	56.0

9 Related party transactions

Total donations worth £2,000 were received from trustees. There were no restrictions on these donations.

No services (2022: £24,000) were purchased from related parties.

There were no other donations from related parties which were outside the normal course of business and no restricted donations from related parties. There were 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:

	2023 £	2022 £
UK corporation tax at 19%	-	-

11 Tangible fixed assets - Group and charity

	Leasehold property £	Computers £	Fixtures & fittings £	Office equipment £	Total £
Cost					
At the start of the year	1,604,688	-	92,387	13,638	1,710,713
Additions in year	-	-	35,564	-	35,564
Disposals in year	-	-	-	-	-
Impairment of property	-	-	-	-	-
At the end of the year	1,604,688	-	127,951	13,638	1,746,277
Depreciation					
At the start of the year	663,182	-	49,662	7,176	720,020
Charge for the year	28,494	-	31,988	3,231	63,713
Eliminated on disposal	-	-	-	-	-
At the end of the year	691,676	-	81,650	10,407	783,733
Net book value					
At the end of the year	913,012	-	46,301	3,231	962,544
At the start of the year	941,506	-	42,725	6,462	990,693

All of the above assets are used for charitable purposes. The building was formally revalued by Brown & Lee Chartered Surveyors on 12 February 2021 and the trustees consider that there are no indicators of impairment to the valuation. The valuation does not include the leased land on which the building stands.

12 Intangible fixed assets - Group and charity

	2023 £
Cost	
At the start of the year	65,441
Additions	43,372
At the end of the year	108,813
Amortisation	
At the start of the year	31,324
Charge of the year	31,516
At the end of the year	62,840
Net book value	
At the end of the year	45,973
At the start of the year	34,117

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 Mark Henderson, Chris Keogh, Claire Martin, Faisal Hussain and Ron Dunning together with the Chief Executive were/are also directors of the subsidiary. Mark Henderson and Chris Keogh resigned as directors of SIA Enterprises on 29th June 2022.

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

	2023 £	2022 £
Turnover	535,594	636,672
Cost of sales	-	-
Cost of sales related to purchases from parent undertaking	-	-
Gross profit/(loss)	535,594	636,672
Administrative expenses	(1,759)	(90)
Management charge payable to parent undertaking	(97,344)	(100,279)
Other operating income	-	-
Profit/(loss) on ordinary activities before taxation	436,491	536,303
Taxation on profit on ordinary activities	-	-
Profit for the financial year	436,491	536,303
Retained earnings		
Total retained earnings brought forward	-	-
Profit for the financial year	436,491	536,303
Distribution under Gift Aid to parent charity	(436,491)	(536,303)
Total retained earnings carried forward	-	-
The aggregate of the assets, liabilities and reserves was:		
Assets	657,300	704,716
Liabilities	(657,299)	(704,715)
Reserves	1	1

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:

	2023 £	2022 £
Gross income	3,257,352	2,905,051
Result for the year	112,835	320,276

15 Debtors

	The group		The charity	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors	487,064	646,462	283,864	322,587
Amounts due from group undertakings	-	-	617,897	630,872
Other Debtors	7,697	10,626	7,697	10,626
Prepayments	92,997	131,930	92,997	131,930
Accrued income	42,289	51,747	42,289	51,747
	630,047	840,765	1,044,744	1,147,762

16 Creditors: amounts falling due within one year

	The group		The charity	
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	195,364	146,472	195,364	146,472
Taxation and social security	71,663	97,782	33,261	53,938
Other creditors	14,887	14,086	14,887	14,086
Accruals	17,300	19,577	16,300	19,577
Deferred income (note 17)	87,165	194,304	87,165	164,304
	386,379	472,221	346,977	398,377

17 Deferred income

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

	The group		The charity	
	2023	2022	2023	2022
	£	£	£	£
Balance at the beginning of the year	194,304	72,474	164,304	42,474
Amount released to income in the year	(269,065)	(31,268)	(239,065)	(31,268)
Amount deferred in the year	161,926	153,098	161,926	153,098
Balance at the end of the year	87,165	194,304	87,165	164,304

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

	General unrestricted £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	-	1,008,517	-	1,008,517
Investments	-	-	-	-
Net current assets	1,160,404	877,462	681,935	2,719,801
Net assets at 31 March 2023	1,160,404	1,885,979	681,935	3,728,318

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

	General unrestricted £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	-	1,024,819	-	1,024,819
Net current assets	1,160,112	707,246	723,315	2,590,673
Net assets at 31 March 2022	1,160,112	1,732,065	723,315	3,615,492

Notes to the financial statements

For the year ended 31 March 2023

19a Movements in funds (current year)

	At 1 April 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2023 £
Restricted funds:					
ABF The Soldiers' Charity	20,000	30,000	(30,000)	-	20,000
Alice Ellen Cooper-Dean Charitable Trust	-	10,000	(9,167)	-	833
Armed Forces Covenant Fund Trust	17,500	-	(17,500)	-	-
Awards for All	-	10,000	(4,167)	-	5,833
The Barbour Foundation	-	5,000	-	-	5,000
Bupa Foundation	-	6,000	(2,000)	-	4,000
Cardiff YMCA 1910 Trust	-	5,000	(1,667)	-	3,333
Charities Aid Foundation (Scope & CAF)	-	50,000	(10,000)	-	40,000
City Bridge Trust	49,600	50,300	(49,600)	-	50,300
Clare Milne Trust	-	5,000	(1,667)	-	3,333
East Suffolk Community Partnerships	833	-	(833)	-	-
The Eveson Charitable Trust	4,583	-	(4,583)	-	-
The February Foundation	-	5,000	(3,332)	-	1,668
Heart of Bucks Community Foundation	-	5,000	(1,250)	-	3,750
Sir James Knott Foundation	1,667	-	(1,667)	-	-
James Tudor Foundation	10,313	-	(10,313)	-	-
Leicestershire Communities Fund	5,000	-	(5,000)	-	-
Milton Keynes Community Foundation	-	-	-	-	-
Moondance Foundation	-	5,000	(3,333)	-	1,667
The October Club	482,898	-	(150,000)	-	332,898
NHS England	25,000	150,000	(150,000)	-	25,000
NHS England South East (Mental Health)	-	98,985	(21,211)	-	77,774
NHS England South East	-	6,630	(6,630)	-	-
Peter Sowerby Foundation	99,046	-	-	-	99,046
Queen Mary's Roehampton Trust	6,875	10,000	(12,708)	-	4,167
Shanly Foundation	-	5,000	(1,667)	-	3,333
Other small grants	-	76,221	(76,221)	-	-
Restricted donations	-	400	(400)	-	-
Restricted legacies	-	11,297	(11,297)	-	-
Total restricted funds	723,315	544,833	(586,213)	-	681,935
Unrestricted funds:					
Designated funds:					
Property fund	941,506	-	(28,494)	-	913,012
Fixed & intangible assets fund	83,304	-	(66,735)	78,936	95,505
Deposits from SIA group	7,246	16,136	(10,920)	-	12,462
Events and awareness raising	150,000	-	-	(150,000)	-
Expansion	250,000	-	-	(250,000)	-
Campaigning and counselling	90,000	-	-	(90,000)	-
Investment in digital (CRM)	90,000	-	-	(90,000)	-
Strategic growth	-	-	-	745,000	745,000
SIA House maintenance	120,000	-	-	-	120,000
Total designated funds	1,732,056	16,136	(106,149)	243,936	1,885,979
General funds	1,160,112.0	2,696,383.0	(2,452,155.0)	(243,936.0)	1,160,404
Total unrestricted funds	2,892,168	2,712,519	(2,558,304)	-	3,046,383
Total funds	3,615,483	3,257,352	(3,144,517)	-	3,728,318

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 2023

19b Movements in funds (prior year)

	At 1 April 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2022 £
Restricted funds:					
Alice Ellen Cooper-Dean Charitable Trust	9,167	-	(9,167)	-	-
The Persula Foundation	1,816	-	(1,816)	-	-
The Eveson Charitable Trust	4,170	5,000	(4,587)	-	4,583
ABF The Soldiers' Charity	20,000	30,000	(30,000)	-	20,000
Queen Mary's Roehampton Trust	5,625	7,500	(6,250)	-	6,875
Sobell Foundation	10,415	-	(10,415)	-	-
EBM Charitable Trust	1,666	-	(1,666)	-	-
Childwick Trust	2,500	-	(2,500)	-	-
The February Foundation	-	5,000	(5,000)	-	-
James Tudor Foundation	-	11,250	(937)	-	10,313
Goldcrest Charitable Trust	4,583	-	(4,583)	-	-
Sir William Coxen Trust	4,170	-	(4,170)	-	-
City Bridge Trust	49,000	98,758	(98,158)	-	49,600
The October Club	632,898	-	(150,000)	-	482,898
Milton Keynes Community Foundation	6,363	-	(6,363)	-	-
Moondance Foundation	830	-	(830)	-	-
Armed Forces Covenant Fund Trust	-	30,000	(12,500)	-	17,500
Clare Milne Trust	1,664	-	(1,664)	-	-
Peter Sowerby Foundation	5,000	99,046	(5,000)	-	99,046
Changing Ideas	10,000	-	(10,000)	-	-
East Suffolk Community Partnerships	-	5,000	(4,167)	-	833
Sir James Knott Foundation	-	5,000	(3,333)	-	1,667
TJH Foundation	-	25,000	(25,000)	-	-
Leicestershire Communities Fund	-	10,000	(5,000)	-	5,000
NHS England	-	75,000	(50,000)	-	25,000
Other small grants	-	107,448	(107,448)	-	-
Total restricted funds	769,867	514,002	(560,554)	-	723,315
Unrestricted funds:					
Designated funds:					
Property fund	970,000	-	(28,494)	-	941,506
Fixed & intangible assets fund	72,685	-	(43,386)	54,005	83,304
Deposits from SIA group	7,916	10	(680)	-	7,246.0
Events and awareness raising	289,000	-	-	(139,000)	150,000
Expansion	-	-	-	250,000	250,000
Campaigning and counselling	-	-	-	90,000	90,000
Investment in digital (CRM)	100,000	-	(51,000)	41,000	90,000
SIA House maintenance	100,000	-	-	20,000	120,000
Total designated funds	1,539,601	10	(123,560)	316,005	1,732,056
General funds	985,739	2,391,039	(1,900,661)	(316,005)	1,160,112
Total unrestricted funds	2,525,340	2,391,049	(2,024,221)	-	2,892,168
Total funds	3,295,207	2,905,051	(2,584,775)	-	3,615,483

Purposes of restricted funds

ABF - The Soldiers' Charity	To support SIA's work with individuals from the armed forces
Alice Ellen Cooper-Dean Charitable Trust	To support SIA's network of support services in the South East and South West
Armed Forces Covenant Fund Trust	To support SIA's work with individuals from the armed forces
Bupa Foundation	To support SIA's network of support services in the South East.
Cardiff YMCA 1910 Trust	To support SIA's network of support services in Wales.
Charities Aid Foundation - Connecting Communities Grant	To support SIA's network of support services.
City Bridge Trust	To support SIA's network of support in London.
Clare Milne Trust	To support SIA's network of support services in the South West
East Suffolk Community Partnerships	To support SIA's network of support services in the East of England.
Heart of Bucks Community Foundation	To support SIA's network of support services in the East of England.
James Tudor Foundation	To support SIA's nurse specialist service.
Leicestershire Communities Fund	To support SIA's network of support services in the East Midlands.
Moondance Foundation	To support SIA's network of support services in Wales.
NHS England South East Grant	To conduct focus groups with people with spinal cord injury in the South East.
NHS England Transformational Grant	To support SIA's SCI clinical specialist service.
NHS England South East Transformational Grant	To develop a SCI mental health support and education pilot across the South East.
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.
Shanly Foundation	To support SIA's network of support services in the South East and East of England.
Sir James Knott Trust	To support SIA's network of support services in the North East.
The Barbour Foundation	To support SIA's network of support services in the North East.
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 in the East of England.
National Lottery Awards for All	To support SIA's support line.
Restricted legacy	To support campaigns.
Restricted donations	To support SIA's nurse specialist service.

Purposes of designated funds

Property fund	Future depreciation costs of SIA premises.
Fixed assets fund	Future depreciation costs of fixed assets.
SIA group	Accumulated funds from an SIA group held by head office to support local activities.
Strategic growth	To underwrite planned shortfalls 2023/24 and 2024/25
SIA House maintenance	SIA House maintenance contingency

20 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 2023 £	2022 £
Less than one year	10,709	10,709
One to five years	14,278	22,837
Over five years	-	-
	24,987	33,546

21 Legal status of the charity

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

Spinal Injuries Association

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