

Company number: 3596996  
Charity Number: 1072216  
OSCR Number: SC040577

# The Back-Up Trust

Report and financial statements  
For the year ended 31 March 2023

*"Back Up gave me the skills and confidence to go on living in a new way. It gave me the technical skills of course, with the wheelchair skills training, but more importantly the softer skills to go on with life after spinal cord injury. Back Up did a huge amount for me. It was more what they are than what they did, the positive attitude. For me every day is a disabled day, a painful day, and it would be easy not to be a part of society, but they gave me the will to carry on and learn a new way of living. Back Up had a profound impact on me, in combination with the rehab of course, but the psychology, Back Up gave me that, and without it I wouldn't be back in full time work and contributing to society."*

# The Back-Up Trust

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For the period ended 31 March 2023

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The Trustees present their report and the audited financial statements for the year ended 31 March 2023. Reference and administrative information set out on pages 26-27 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

### **An overview of our impact in 2022/23**

Page to include graphics detailing the following statistics:

- Our services have been accessed over 19,253 times up from 13,758 in 21/22. This growth is largely due to our dedicated outreach and engagement work across the regions, the removal of many covid restrictions within NHS settings and through the creation of our information, advice and guidance services to newly injured children, young people and their parents and our family rehab offering.
- 510 people attended our Wheelchair Skills Training sessions, up from 254 in 21/22, with 98% of participants learning more skills and feeling more confident using a wheelchair.
- 203 people were supported through our mentoring service, up from 184 in 21/22 with 84% (85% in 21/22) reporting an increase in at least five of seven positive coping strategies. Participants rated the quality of their experience an average of 4.52 out of 5. This is a new metric made possible by the introduction of the Mentorloop system - launched in April 2022, to better connect mentors with mentees.
- 230 family members accessed our family support services, up from 130 in 21/22 (an increase of 70%). This is largely a result of our NHS funded Family Rehab service which is available to families in the South East of England. 96% of family members felt more supported after joining our family support events.
- 482 education interventions plus 378 general children and young people interventions (including the information and guidance service) have been successfully delivered. 145 children and young people have been supported across all services. 100% of the children and young people Back Up have worked with say they are now feeling happier at school.
- 80 people attended our virtual What Next? and Skills for Work course and careers fair event, up from 34 in 21/22. 79% of those attending Skills for Work reported being in work, volunteering or education 6-12 months after attending the course.
- Our online support group, the Back Up Lounge, was attended over 1,064 times, up from 900 in 21/22.
- Our volunteers, alongside trustees, dedicated their time to Back Up, putting in a combined total of 22,961 hours, up from 12,903 hours in 21/22. This includes total hours that volunteers gave for supporting our services, fundraising and office volunteers.

## **Welcome from Abigail Lock, CEO**

Last year we delivered the second year of Back Up's Transforming Lives strategy. We're incredibly proud to have achieved many of the milestones that were laid out against our three strategic goals: living confidently, thriving at any age, and staying connected.

We have a lot to celebrate. We have reached more people than ever before. In total we provided 19,253 individual support interventions to people affected by spinal cord injury. We have actively worked to expand our reach, but we have done so maintaining a focus on the quality of our service delivery and the impact.

We listen to what people affected by spinal cord injury want and seek innovative responses based on what we are told this ensures that we continue to provide the right support at the right time. This year with the support of our colleagues in the NHS we launched two new services. Our Children and Young People's Information Advice and Guidance service was developed in response to the specific challenges parents reported when their child or young person has a spinal cord injury. Whilst, our new Family Rehab service is designed to provide intensive support to family members in the early days post injury to help get family plans back on track.

But there is more work to do as we want to be there for everyone affected by spinal cord injury. We're reaching more and more communities through our increased regional presence, and for the first time we now have dedicated team members in Wales and the West Midlands who join our existing regional team and we are working towards having a dedicated member of the Back Up team in every UK region, allowing us to better reach people who do not make it to specialist spinal centres.

It has been a year of growth and we're delighted to report that we have broken the £2million fundraising milestone for the first time ever in Back Up's history. Our flagship fundraising challenges and special events continued to grow. All of this was achieved through thoughtful and careful implementation of our fundraising plan, which focuses on growing income generation to meet our future ambitions. We're grateful for the generosity of all our supporters, our fundraising volunteers and partners, particularly during this uncertain economic climate.

In November, we welcomed Christopher Morgan, as our new chair of trustees having been on the board since February 2021. Christopher brings a wealth of commercial and legal experience having practised law in the UK, Japan and the USA. We look forward to working with Christopher to achieve our goals for 2025 and beyond.

The demand for Back Up's services continues to rise. We know the difference that Back Up makes and are passionate about what we do which is why we will strive to meet the growing and urgent needs of people that are affected by spinal cord injury.

The Back Up team continues to be proactive, innovate and push boundaries to deliver for people affected by spinal cord injury. A big big thank you to the whole Back Up family who have supported us in the past year; our staff members, volunteers, funders and supporters who make our work possible.

**Abigail Lock**  
CEO, 2023

## **Welcome from Christopher Morgan, our Chair of Trustees**

I'm absolutely delighted to be Back Up's new Chair of the Board of Trustees. My journey with Back Up began in 2019 while I was a patient at the Queen Elizabeth National Spinal Injuries Unit in Scotland, following a spinal stroke. After spending four months in hospital, I returned home to my family and continued my work as a solicitor and company secretary. Life as I knew it had completely changed and I knew I needed to get support. I've seen first-hand not only the amazing support and services that Back Up provides but their unique approach. Back Up is driven by the needs of people affected by spinal cord injury.

There are lots of things which make Back Up unique but one of the things that stood out to me is Back Up's value of having fun. In the early days post injury you can face the darkest of days. Back Up show that a positive future is possible after spinal cord injury and by so doing gives hope for the future.

In the early days, while I was still in hospital, I attended wheelchair skills training sessions as well as Back Up's virtual "What Next?" Course. I am now a regular at the Back Up Lounge – an online space that Back Up hosts fortnightly for everyone affected by spinal cord injury.

I'm extremely passionate about the work of Back Up and am proud to be part of a community that is at the forefront of helping people adjust positively to spinal cord injury. As is my predecessor Jo Wight who I'd like to thank for her dedication, hard work and commitment over the past seven years. Jo continues to be a support to us all, and I am delighted that she has agreed to remain on the board as a trustee.

The story at Back Up this past year is a positive one. It's been an extremely busy time for Abigail and the leadership team who have faced the curve balls and challenges of the external environment and come out stronger. The phenomenal growth in our fundraising income, the development of our additional services and the progress made against our Transforming Lives Strategy, which you can see on pages 7-15, is testament to the hard work and commitment that everyone involved in Back Up has given. I'd like to extend my thanks to Abigail for her leadership and to the whole staff team for their efforts over the past year.

I'm very much looking forward to working with the Back Up community over the years ahead to achieve our vision of a world where people with a spinal cord injury can realise their full potential.

**Christopher Morgan**

Chair of Trustees 2023

## Transforming Lives Strategy 2021 – 2025

We are led by the needs of people affected by spinal cord injury which is why our strategy was developed by people affected by spinal cord injury. In fact, over 300 people helped create our strategy through workshops, surveys, and focus groups.



## **How we have supported people affected by spinal cord injury – our achievements and performance**

Our charitable activities; Mentoring, Courses, Outreach and Support and Children and Young People are focused on achieving our three strategic goals.

### **Living Confidently - How we have supported people with a spinal cord injury to build the confidence and skills needed to get the most out of life**

*"The things that Back Up teaches are so vital to helping people get their lives on track again once they have overcome all those major hurdles of their recoveries."*

<b>2025 Year Aims</b>	<b>2022/23 Objectives</b>	<b>Review of Progress</b>
By 2025 we will reach all newly injured people in the UK, including all children and young people. By providing support from the beginning of the adjustment process we can make sure people have the skills and confidence they need to live life independently.	We will have registered and offered support to at least 1,000 people with a spinal cord injury, including at least 30 children and young people.	<p>Back Up supported more people than ever before – 1,695 adults and 145 children and young people that were affected by spinal cord injury.</p> <p>Of these 1111 people were new registrations and 46 were children and young people.</p> <p>Whilst we are moving closer to our aim of being there for everyone affected by spinal cord injury we still have work to do to reach the estimated 2500 people who are newly injured each year.</p> <p>We have expanded our Outreach and Engagement team in communities across the UK. For the first time, we have dedicated team members in Wales and the West Midlands, allowing us to better reach people who do not make it to specialist spinal centres.</p>
	We will have delivered at least 5,000 individual support interventions across all services using a range of channels and methods.	<p>In total, we provided 19,253 individual support interventions up from 13,758 times in 2021/22.</p> <p>We proactively telephoned over 1,140 people with spinal cord</p>

		<p>injury to raise awareness of the many ways that Back Up and our partners can provide support. This was unplanned work that was made possible due to the support of a corporate partner.</p> <p>We found new ways to reach people when we bought together a coalition of charities for Spinal Cord Injury Awareness Day with our corporate partner RAPP. All of the charities involved; (Aspire, Horatio's Garden, Regain, Spinal Research, Cauda Equina Champions and Wheelpower) delivered a joint social media campaign highlighting the amazing support network that is available for people affected by Spinal Cord Injury.</p>
By 2025 we will be more inclusive, expanding the number and range of our transformative courses, online resources and services for people who cannot access specialist support in spinal centres – making them accessible wherever they may be in the UK.	We will develop our What Next? Course into a wider access online course that reaches at least 100 people over the course of the year.	<p>What Next? Our online course for newly injured people and their family members to positively adjust to life after spinal cord injury is enabling us to reach people wherever they are in the UK. Unfortunately, we were unable to secure the funding to allow us to develop the course into a wider access online course. Nevertheless 54 people still accessed the course throughout the year, up from 23 in 2021/22 and we hope to realise our plans in 2023/24.</p> <p>In total 135 people attended a Back Up course with over 83% achieving their personal aim.</p>
By 2025 we will be leaders in supporting people with a spinal cord injury in getting back to work and volunteering, working	We will have developed our three-year plan for services and support for people with a spinal cord injury returning to work;	Working with our corporate supporters we held our first ever careers fair where we bought employers together

collaboratively with businesses, the NHS and other organisations where we can achieve more together to provide opportunities.	including a proof of concept for at least one new service.	with people affected by spinal cord injury who are looking to return to work.
	We will deliver at least 2 Skills for Work online courses. 50% of people accessing our vocation support will be in work, education or volunteering 6-12 months after engagement	Throughout the year we delivered three Skills for Work Courses.  We provided one to one support for people, relating to getting back to work, education or employment 308 times. We are delighted that an amazing 79% of Skills for Work participants were in work, volunteering or education 6-12 months after the course.

**Thriving at Any Age - How we have ensured people with spinal cord injury are able to reach their full potential**

*"My daughter has come back transferring without a board, in and out of the car and on the stair lift too!! She is more confident with her wheelchair and has gone down steps backwards (just a few) in her wheelchair."*

<b>2025 Year Aims</b>	<b>2022/23 Objectives</b>	<b>Review of Progress</b>
By 2025 we will provide specialist advice and information to children, young people and their parents in order for them to access care, equipment and social support to help them live well. We will work with the NHS to ensure that all children and young people with spinal cord injury receive the treatment that they deserve through the established Children and Young Person's pathway.	We will deliver at least 100 individual support interventions using a range of channels and methods to children and young people with a spinal cord injury – including accredited Information Advice and Guidance support for the first time.	In June 2022, with NHS London and South East, we launched an accredited information, advice and guidance service for newly injured children, young people and their parents. This service helps ensure they get the right support at the right time.  We have offered 587 individual support interventions to 145 children and young people. Working with parents and young people we have developed new resources on 'what I know now that I wish I knew then.'
By 2025 we will ensure our support will be targeted at times of greatest need, helping people affected by spinal cord	90% of those attending Back Up courses will report having achieved their personal aim.	83% of those attending courses achieved their personal aim. This is largely due to a drop in the last quarter of 2022, the

<p>injury overcome barriers they may face in their education, career, family life, hobbies and social life, so that they can live the life they want. We will have increased our resources for people who are ageing with spinal cord injury and have established a course for newly injured people who have sustained a spinal cord injury later in life.</p>		average for the rest of the year remained high.
	We will have developed resources for those ageing with a spinal cord injury.	We've dedicated focussed breakout groups at our Back Up lounge, aimed at those ageing with a spinal cord injury.
	We will develop our outcome measurement to better understand and demonstrate where our services make the greatest impact.	<p>We use both pre and post engagement measures to understand 'distance travelled' as a result of our interventions using the Duff/Kennedy (spinal cord injury rehabilitation model) and Shorter Warwick Edinburgh Wellbeing Scale to help us understand our performance more broadly and benchmark against the general population.</p> <p>100% of individuals who engaged in three or more of our services achieved a significant improvement to their wellbeing – either a 9- or 10-point improvement (out of a total possible score of 35).</p> <p>Conversely, those engaging in less than three services tended to achieve an average of 3 points improvement. As comparison, in 2015 University of Kent's 'Live Well' project found an average improvement post engagement of 2.83 points for those with serious health conditions or disability.</p> <p>This year we have also been able to test the application of social values to our work for the first time. In the longer term this will help us demonstrate social return on investment.</p>
By 2025 we will provide support to every child and young person	90% of children we work with will feel happier at school.	459 one to one support interventions have been

<p>with a spinal cord injury who wants our help to ensure that they are fully included in their education and that their voice is heard in this process. We will be there for any teacher, school, college or university that needs our support around inclusion and meeting the needs of a child or young person with a spinal cord injury, to ensure they have a positive education experience.</p>	<p>90% of schools that work with us will report an improved understanding of inclusion.</p>	<p>successfully delivered to ensure that children and young people are fully included in education vs TBC in 2021/22.</p> <p>We have also engaged with 29 educational settings vs 26 in 2021/22. 100% reported an improved understanding of inclusion.</p> <p>Most importantly 100% of the children and young people Back Up have worked with say they are now feeling happier at school.</p> <p>We remain the only UK wide charity with dedicated services for children and young people with spinal cord injury. We continue to teach vital practical skills.</p>
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**Staying Connected- How we have helped connect people affected by spinal cord injury with others in a similar situation to achieve goals which matter to them**

*"My entire outlook has changed on life after talking to the Back Up guys. I assumed life was pretty much over after SCI but they assured me otherwise."*

2025 Year Aims	2022/23 Objectives	Review of Progress
<p>By 2025 we will provide more in-depth one to one support to those who are really struggling, increasing our capacity to mentor three times more people with a spinal cord injury and their family members. We will also establish a parent support programme and parent mentoring. This will involve sharing experiences and parents being provided with practical support to help them come to terms with what has happened, and adjust positively to life post-injury.</p>	<p>We will launch a new digital solution that will help us to facilitate at least 300 mentoring relationships.</p>	<p>In April 2022 we launched Mentorloop, an online mentoring programme, allowing us to better connect our mentors and mentees.</p> <p>We established 203 mentoring relationships an increase from 184 in 2021/22.</p> <p>Whilst this is below where we want to be, it shows significant growth from the outset of our strategy and is double the number of people matched with a mentor in 2019/20.</p> <p>Crucially we have focused on maintaining impact. 84% of mentees improved in at least 5 of 7 positive coping strategies.</p> <p>Thanks to the introduction of Mentorloop, mentees can rate the quality of their experience. Throughout this year our mentors scored an impressive average of 4.52 out of 5.</p> <p>We were also delighted to win a Mentorloop Award for the 'most impactful mentoring service'.</p>
	<p>We will develop our approach to 'family' mentoring; listening to feedback to create new solutions that will extend to support parents of those affected by spinal cord injury.</p>	<p>We now have a Family Support Team in Place which is driving higher levels of referrals to our Family Mentoring whilst also providing other options for family members to engage with Back Up.</p>

		Working alongside parents, children and young people we have created new resources aimed at supporting parents and young people in the early days after injury.
By 2025 we will offer the family of each newly injured person a 'family rehab service'. This begins with the acute phase through information and advice online and in-person at relatives' days, to post-discharge from the hospital, through peer mentoring and dedicated courses.	We will attend or deliver 20 family support events	<p>Throughout the year we delivered or attended 11 family support events. These events are commonly held in partnership with NHS specialist spinal cord injury centres. NHS staffing capacity in some of our partner centres has meant that we have been unable to deliver our goal of 20 family support events. We have innovated to reach family members in other ways. In the last year 230 family members have used our services a 77% increase from 2021/22.</p> <p>Working alongside family members we have also developed 'The Back Up Family Plan.'</p>
	80% of families will report feeling more supported as a result of our work	96% of family members that we worked with say they feel more supported and report that life is more manageable as a result of Back Up's support.
	We will deliver at least 100 digital support interventions to families.	We delivered 148 digital support interventions. This combines our What's Next? guide for family members and our new online resource where family members can pick issues that are relevant to their circumstances and a bespoke information pack is generated.

		<p>When a loved one sustains a spinal cord injury in the early days the amount of information available can be overwhelming. We want to ensure family members have the right information at the right time.</p>
<p>By 2025 we will be integrated into the NHS's spinal services rehabilitation pathway in order to increase access to the first-hand knowledge that comes from living with a spinal cord injury. We will work in partnership with the spinal centres' psychology, physiotherapy and occupational therapy professionals for in-patient support. We will work in partnership with the outreach and out-patient teams to support those with a spinal cord injury in other hospital settings, and in the community.</p>	<p>We will extend our NHSE Back Up on Track model to five SCICs.</p>	<p>In August 2022 we started year two of a three-year partnership agreement with NHS England. This meant extending our 'Back Up on Track' offer to inpatients in Stoke Mandeville, Salisbury and Sheffield to include inpatients in Stanmore and Oswestry. The programme is designed to improve knowledge, skills and confidence. It works with newly injured people, family members and centre staff to build bespoke packages of support.</p> <p>By the end of March 2023, we had already signed up 135 patients, exceeding year two targets of 75 participants. Impact is measured through pre and post engagement measures which shows distance travelled. At this stage, we're delighted that 98% of participants have shown improvements in their wellbeing and confidence scores.</p>

## **Financial review – how we have spent our funds**

### **Charity financial position**

This year we have raised £2,068,948 (2022 £1,736,909) and our expenditure was £2,093,809 (2022: £1,701,851).

Back Up relies on the generosity of our supporters and partners. We realise that some partners are keen to fund a specific charitable activity, but Back Up aims for no more than 40% in restricted income to ensure the smooth running of the charity. In 2022/23, restricted income accounted for 20% of the total.

### **Reserves policy and going concern**

#### **Reserves**

The Trustees have agreed a level of reserves of £799k (2022: £770,000) to ensure sufficient cashflow for day-to-day activities, meet opportunities that arise over time, and mitigate any unforeseen events that could come up over the next 12 months. The Trustees also aim to maintain a minimum four-month expenditure ratio.

At the end of the financial year, total funds were £1,190,648 (2022: £1,224,044). This was made up of £1,033,606 (2022: £1,123,131) of unrestricted funds, £56,129 (2022: £0) of restricted funds and £100,913 (2022: £100,913) of endowments. .

To support Back Up's ambitious growth strategy, the Trustees have signed off a deficit budget for the next financial year. (I.e. projected in year expenditure exceeds in year projected fundraising) This is to invest in strategic capabilities that will underpin the services expansion, and the strengthening of its governance and infrastructure, while bringing the Charity reserves in line with the desired level.

#### **Investments**

Some funds, which are above the minimum reserves limit and are not needed in the short term, are invested in the stocks and shares market mainly to mitigate the long-term risk of inflation and to maximise return to support charitable activities. The market value of the investment at the end of the year is £137,757 (2022: £144,355). The Board of Trustees review the investment performance quarterly and review the policy at least every three years.

### **Principal risks and going concern**

Our Trustees have reviewed the major risks Back Up faces, and confirm that the following systems are in place to manage them:

- A clear four-year strategy (2021-2025).
- Clear three year services growth and fundraising strategic plans (2022-2025)
- A detailed one-year business plan and budget approved by trustees.
- Quarterly review of financial targets and results, variance from budgets and non-financial performance indicators by Senior Management Team (SMT) and Trustees.
- Quarterly in-depth review of financial performance by the Finance, Audit and Risk committee.
- Scaled authority and segregation of duties.

- Identification and management of risks reviewed and approved by trustees.

We have a framework which is used at all levels of management to identify risks and respond to them appropriately. Our 'risk register' includes an assessment of key risks, causes, consequences, their likelihood and significance, and a description of how they will be managed and mitigated. The register is regularly monitored by the senior management team and the Finance, Audit and Risk committee of the board.

Our plans balance risks and opportunities. We won't take risks that undermine our impact or the safety of our service users and volunteers, but we do want to be in a position where we can realise potential opportunities.

At the time of writing, the biggest risks we face are:

#### **Economic uncertainty – leading to a loss of income**

We have an ambitious fundraising strategy against a backdrop of rising inflation, geopolitical instability and the increase in cost of living.

This has been mitigated by:

- Diversifying our income streams and ensuring we are not overly reliant on any one area.
- Monthly reforecasts enabling us to take early action to address any shortfall in any one area.
- An annual risk-based review of our income streams which guides the level which we set our reserves.
- An increase in our reserves level based on the heightened economic uncertainty.
- A measured approach to expenditure commitments (i.e. fixed term contracts)
- The development of a three-year fundraising strategic plan which is tied back to service delivery - performance against the plan is overseen by our Fundraising Committee.
- Stewardship plans across our fundraising streams.
- Support from a fundraising development board

#### **Loss of key personnel**

Our staff team make Back Up the organisation it is today. With vacancies across the UK economy at record levels, low unemployment rates coupled with wage inflation it is a challenging time to recruit.

This has been mitigated by:

- A focus on our culture which ensures that all team members recognise the impact of their work in delivering Back Up's mission and recognises the importance of having fun. Aiding both retention and recruitment.
- A focus on health and wellbeing – with all staff members having access to a wellbeing group, wellbeing action plans and an Employee Assistance Programme.
- Regular benchmarking of salaries against other similar sized charities.
- Flexible working arrangements.
- A focus on learning and development including dedicated resources to develop training programmes.
- Regular all-together staff activities to maintain a strong sense of belonging.
- Improving internal planning to aid handovers and wider succession planning.

- Recognising, valuing and thanking staff.

In light of the above, and the current level of unrestricted funds, the Trustees are confident that the Charity can continue to operate in the next 12 months.

### **How we raised our funds**

[These figures will be displayed in pie charts]

In 2022/23, with the help of our incredible donors, partners and fundraisers, we raised £2,068,948. From riding bikes, to hosting barbecues to birthday fundraisers and everything in between, hundreds of individuals have stepped up to support Back Up this year. Corporate supporters, trusts and foundations and major donors have continued to partner with us to deliver our vital services to people with spinal cord injury. Thank you all so much for everything you do.

#### **Voluntary income (£577,070)**

Our voluntary fundraising areas are:

- Individuals (£379,441) - these include regular and one-off gifts including in memory
- Charitable Trusts and Corporate (£197,629)
- 

#### **Income from charitable activities (£610,615)**

- Outreach and Support (£409,614) Mentoring (£86,646)
- Courses (£68,680)
- CYP (£45,675)

#### **Income from events (£765,112)**

- Events (£385,113) - including The City Dinner, Front Row Fashion Show and the Back Up Ball.
- General Events (£379,999) - including the Spinal Circuit, The Marathon and London To Paris.

**Trading Income (£110,306)** - This includes income from the Back Up online shop and corporate sponsorship of our services.

#### **Other income (£5,845)**

- This includes income from our investments

### **Fundraising approach, regulation and complaints**

Back Up is registered with the Fundraising Regulator and we comply with the standards as set out in the Code of Fundraising Practice across all of our fundraising activity. We comply with the key principles and behaviours of the Code to ensure that any vulnerable persons are treated fairly.

We gained consultancy support from third-party fundraisers in this period. Where we worked with third parties we had agreements in place to ensure compliance with Back Up's policies and the Code of Fundraising Practice. We have commercial participator agreements in place with corporate partners where appropriate.

Our ethical donations and partnerships policy outlines our position on not accepting donations from companies or individuals where there is a conflict with our mission and values.

We received one complaint relating to one of our fundraising events this year. Our complaints policy is reviewed by the board on a three-yearly cycle and is available on our website.

### **Structure, governance and management**

We are governed by a board of trustees which meets formally four times a year. As well as attending board meetings our trustees support us in a range of ways including supporting the development of our strategy, agreeing policies and making sure they are put into practice and providing guidance on projects.

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

Our trustees ensure that all of Back Up's charitable activities, as defined in the charity's articles, focus on people affected by spinal cord injury in order to:

- a)** Rehabilitate and encourage independence
- b)** Promote reintegration within society
- c)** Promote education and awareness of spinal cord injury
- d)** Support family members regarding their emotional health and welfare needs which arise from the spinal cord injury of the relative

These activities are undertaken to further the Back Up Trust's charitable purposes for the public interest.

Our trustees are all volunteers with a range of skills from diverse backgrounds. Well over half have personal experience of spinal cord injury.

Trustees who served during 2022/23 are named on page 27.

To support its work, the board has established three committees. Each committee meets quarterly and has a term of reference describing their roles and responsibilities. They are:

- The Services and Disclosure and Barring Committee
- The Fundraising Committee
- The Finance, Audit and Risk Committee

The Board of Trustees also runs a Remuneration and Nominations Committee which oversees the salary structure, sets the pay for the CEO and oversees recruitment, induction and ongoing training for trustees. The committee runs as necessary and at least annually.

All committee meetings have declarations of interests as a standing agenda item and where a conflict arises, we ensure our Conflict of Interest Policy is followed. All Trustees including the Chair have an annual performance review. This supports our trustees and governance structure to develop and make sure we are best placed to support people affected by spinal cord injury.

It is of course important for us as an organisation to stay open and accountable. In July 2022, the trustees agreed to undertake an external Governance Review. This built on an earlier self-assessment of Back Up's Governance. Following a procurement exercise NCVO was engaged to conduct the review. Trustees and the executive team were invited to complete the Governance Wheel survey – a self-assessment tool that helps trustees to reflect on the principles of the Charity Governance Code, identifying strengths and areas where there might be improvements or changes that could helpfully take place. Interviews were also carried out with the CEO, 3 SMT members and 6 trustees, and one of the Board meetings was observed. A desktop review of past board papers and documentation was also undertaken. Overall, the review found that Back Up has strong governance processes, structures and systems with a highly skilled and committed group of trustees, CEO and staff team who have helped to grow the charity reach and income.

*"There is a sense that the governance and leadership at Back Up Trust is strong. There is an experienced and committed board, working with a competent CEO and SMT. Finances are in a healthy position thanks to some significant new contracts, and policies and processes are in good health."*

*"This review has found that Back Up Trust has some strong governance processes, structures and systems – with a highly skilled and committed group of trustees, CEO and staff team who have helped to grow the charity reach and income."*

Whilst no significant governance concerns were raised, we asked NCVO to support us to go from good to great to help better support the charity during a time of growth. NCVO provided a series of 25 recommendations based on best practice examples. An action plan of short, medium and longer terms actions has been created and which we are working through. For example, we have introduced a buddy system for new trustees joining the board and have refined our board papers and amended our agendas to create more opportunities for strategic discussions. We have also identified ways to increase representation from under-represented groups when we recruit new trustees.

### **Statement of responsibilities of the trustees**

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

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

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

In so far as the trustees are aware:

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

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2023 was 12 (2022:11). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

## Future Plans

Once a year the Board of Trustees and leadership team have an away day to review strategy and discuss changes in the operating environment.

Back Up wants to be there for everyone affected by spinal cord injury. The majority of people sustaining spinal cord injury in the UK will not be admitted to specialist spinal cord injury centres. In response we will continue to expand our regional offer so that Back Up is closer to where people live.

One of our values is to build inclusive communities. Over the next year we will be focusing on what more we can do to support people with higher level injuries and remove barriers for engagement for people from black and ethnic minority communities.

With rapid changes to digital communications and AI we will be looking at how we can better harness technology to reach and support even more people affected by spinal cord injury.

In order to deliver all of the plans outlined within the transforming lives strategy, Back Up needs to grow fundraising in a sustainable way. Trustees recognise the continuing economic uncertainty and so continue to focus on long term sustainability with a diverse range of income streams which ensure that Back Up is well placed to respond to unexpected economic shocks.

We are now over halfway through delivering our Transforming Lives Strategy. The Board are starting to think about 2025 and beyond.

Each year the board agrees annual objectives that move us closer to achieving our 2025 year aims. Individual KPI's are based on expectations of user demand, resource availability and funding.

Goal	2025 Aims	2023/24 Objectives
<b>Living confidently:</b> people with a spinal cord injury have the confidence and practical skills to get the most out of life	By 2025 we will reach all newly injured people in the UK, including all children and young people. By providing support from the beginning of the adjustment process we can make sure people have the skills and confidence they need to live life independently.	We will have registered and offered support to at least 1,000 people with a spinal cord injury, 150 families and at least 75 children and young people.  We will have delivered at least 13,500 individual support interventions across all services using a range of channels and methods.
	By 2025 we will be more inclusive, expanding the number and range of our transformative courses, online resources and services for people who cannot access specialist support in spinal	We will develop our What Next course into a wider access online course that reaches at least 100 people over the course of the year.

	centres – making them accessible wherever they may be in the UK.	
	By 2025 we will be leaders in supporting people with a spinal cord injury in getting back to work and volunteering, working collaboratively with businesses, the NHS and other organisations where we can achieve more together to provide opportunities.	<p>We will have secured funding for at least one new service.</p> <p>We will deliver at least two Skills for Work online courses.</p> <p>50% of people accessing our vocation support will be in work or volunteering 6-12 months after engagement.</p>

<p><b>Thriving at any age:</b> all people with a spinal cord injury are able to reach their full potential.</p>	<p>By 2025 we will provide specialist advice and information to children, young people and their parents in order for them to access care, equipment and social support to help them live well. We will work with the NHS to ensure that all children and young people with spinal cord injury receive the treatment that they deserve through the established Children and Young Person's pathway.</p>	<p>We will deliver at least 1,000 individual support interventions using a range of channels and methods to children and young people with a spinal cord injury.</p>
	<p>By 2025 we will ensure our support will be targeted at times of greatest need, helping people affected by spinal cord injury overcome barriers they may face in their education, career, family life, hobbies and social life, so that they can live the life they want. We will have increased our resources for people who are ageing with spinal cord injury and have established a course for newly injured people who have sustained a spinal cord injury later in life.</p>	<p>90% of those attending Back Up courses will report having achieved their personal aim.</p> <p>We will have developed resources for those ageing with a spinal cord injury.</p> <p>We will further develop our outcome measurement to better understand and demonstrate where our services make the greatest impact.</p>
	<p>By 2025 we will provide support to every child and young person with a spinal cord injury who wants our help to ensure that they are fully included in their education and that their voice is heard in this process. We will be there for any teacher, school, college or university that needs our support around inclusion and meeting the needs of a child or young person with a spinal cord injury, to ensure they have a positive education experience.</p>	<p>90% of children we work with will feel happier at school.</p> <p>90% of schools that work with us will report an improved understanding of inclusion.</p>

<p><b>Staying connected:</b>  everyone affected by spinal cord injury can connect with someone in a similar situation to themselves, to overcome challenges and achieve goals that matter to them</p>	<p>By 2025 we will provide more in-depth one-on-one support to those who are really struggling, increasing our capacity to mentor three times more people with a spinal cord injury and their family members. We will also establish a parent support programme and parent mentoring. This will involve sharing experiences and parents being provided with practical support to help them come to terms with what has happened and adjust positively to life post-injury.</p>	<p>We will establish 300 mentoring relationships. We will develop and widen our approach to 'Staying Connected', listening to feedback to create new solutions that will extend to support parents of those affected by spinal cord injury.</p>
	<p>By 2025 we will offer the family of each newly injured person a 'family rehab service'. This begins with the acute phase through information and advice online and in-person at relatives' days, to post-discharge from the hospital, through peer mentoring and dedicated courses.</p>	<p>We will attend or deliver 28 family support events.</p> <p>80% of families will report feeling more supported as a result of our work.</p> <p>We will deliver at least 100 digital support interventions to families.</p>
	<p>By 2025 we will be integrated into the NHS's spinal services rehabilitation pathway in order to increase access to the first-hand knowledge that comes from living with a spinal cord injury. We will work in partnership with the spinal centres' psychology, physiotherapy and occupational therapy professionals for in-patient support. We will work in partnership with the outreach and out-patient teams to support those with a spinal cord injury in other hospital settings, and in the community.</p>	<p>We will extend our NHSE Back Up on Track model to all of England's Spinal Cord Injury Centres.</p>

### **Relationships with other organisations**

Back Up is committed to collaboration. We work closely with Aspire, Spinal Injuries Scotland, Horatio's Garden, Spinal Injuries Association and other organisations to provide better support for people affected by spinal cord injury. We do this by sharing ideas and information with a view to delivering complementary services. Our staff share their expertise and training opportunities. Our partnership with Aspire means that anyone who accesses one of our organisation's services – with their permission, automatically gains access to the services of the other.

### **Auditor information**

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

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

The trustees' annual report has been approved by the trustees on 26 July 2023 and signed on their behalf by:

Richard Rawstron  
Treasurer

## Administrative Information

<b>Company number</b>	3596996
<b>Country of incorporation</b>	United Kingdom
<b>Charity number</b>	1072216
<b>Country of registration</b>	England & Wales, Scotland
<b>OSCR Number</b>	SC040577
<b>Registered office and operational address</b>	4 Knightley Walk London SW18 1GZ

## Our People

**Trustees** Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Gordon Craig (Appointed on 4th May 2022)  
Helen Cooke\*  
Mona Dhanjal\*\* (Resigned on 19<sup>th</sup> July 2022)  
David Fraser\* (Resigned on 27<sup>th</sup> July 2022)  
Anne Luttman-Johnson\*  
Christopher Morgan\* (Chair of Trustees, appointed 2nd November 2022)  
Ben Parker \*\*  
Martine Petetin (Resigned on 3<sup>rd</sup> May 2023)  
Richard Rawstron (Treasurer)  
Tom Roberts\*\*  
Rebecca Stevenson  
Grace Spence Green\* (Appointed on 4th May 2022)  
Joanna Wright\* (Chair of Trustees until 2nd November 2022)  
Paul Fairhurst\* (Appointed on 27<sup>th</sup> July 2022)  
Louise Jolliffe\* (Appointed on 26<sup>th</sup> July 2023)

In keeping with the charity's ethos of inclusion, Back Up aims to have 50% representation on the board from people who are spinal cord injured.

**President** Konrad Bartelski

**Chief Executive Officer** Abigail Lock

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\*spinal cord injured

\*\* immediate family member has/had a spinal cord injury

**The Back-Up Trust**  
**Trustees annual report**  
**For the period ended 31 March 2023**

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**Senior Management Team** Kevin Filby\*\*  
Salvatore La Monica (Company Secretary)  
Sean McCallion\*  
Rupa Kotecha-Smith

**Patrons:** Mike Nemesvary \*  
Barbara Broccoli  
Valerie Singleton  
Eric Lanlard  
Sophie Morgan \*  
Martin Bell  
Sophie Carrigill \*  
Claire Danson \*

**Volunteers**

We could not operate without the support of our amazing volunteers. Whilst we can't name everyone in total, we estimate that our services, fundraising and office volunteers, alongside our trustees, have contributed 22,961 hours to our work this year. This works out at almost 957 days (21/22: 511 days), or over two and a half years' worth of time<sup>2</sup>. We are extremely appreciative of the amazing support offered to us and proud of the contributions our volunteers make.

**Company Secretary** Salvatore La Monica

**Bankers** NatWest  
153 Putney High St.  
Putney  
London  
SW15 1RX  
  
Vanguard  
The Walbrook Building  
25 Walbrook  
London  
EC4N 8AF

**Auditor** Sayer Vincent LLP  
Chartered Accountants and Statutory Auditor  
Invicta House  
108-114 Golden Lane  
LONDON  
EC1Y 0TL

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21/22 figures did not include fundraising volunteers. 22/23 764 days vs 21/22 511 days

## **Independent auditor's report**

We have audited the financial statements of The Back-Up Trust (the 'parent charitable company') and its subsidiary (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 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulation 2006 (as amended)

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 Back-up Trust'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 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 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 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 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; and
- 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 its 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 the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

## **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied

that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's 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 as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under 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, 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.
- 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 group from our professional and sector experience.

**Independent auditor's report  
to the members of  
The Back-Up Trust**

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- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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

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

**Use of our report**

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. 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.

Noelia Serrano (Senior statutory auditor)  
2 November 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

## The Back-Up Trust

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

For the year ended 31 March 2023

	Note	Unrestricted £	Restricted £	Endowment £	2023 Total £	Unrestricted £	Restricted £	Endowment £	2022 Total £
<b>Income from:</b>									
Donations and legacies	2	574,070	3,000	–	<b>577,070</b>	399,489	–	–	399,489
Charitable activities	4	150,000	460,615	–	<b>610,615</b>	179,500	453,926	–	633,426
Other trading activities									
Activities for raising funds	3	875,418	–	–	<b>875,418</b>	702,243	–	–	702,243
Investments		3,906	–	1,939	<b>5,845</b>	80		1,671	1,751
<b>Total income</b>		<b>1,603,394</b>	<b>463,615</b>	<b>1,939</b>	<b>2,068,948</b>	<b>1,281,312</b>	<b>453,926</b>	<b>1,671</b>	<b>1,736,909</b>
<b>Expenditure on:</b>									
Raising funds		748,498	–	–	<b>748,498</b>	619,857	–	–	619,857
Charitable activities		152,485	1,190,887	1,939	<b>1,345,311</b>	159,629	920,694	1,671	1,081,994
<b>Total expenditure</b>	5	<b>900,983</b>	<b>1,190,887</b>	<b>1,939</b>	<b>2,093,809</b>	<b>779,486</b>	<b>920,694</b>	<b>1,671</b>	<b>1,701,851</b>
<b>Net income / (expenditure) before net (losses) on investments</b>		<b>702,411</b>	<b>(727,272)</b>	<b>–</b>	<b>(24,861)</b>	<b>501,826</b>	<b>(466,768)</b>	<b>–</b>	<b>35,058</b>
Net (losses)/gains on investments		(8,535)	–	–	<b>(8,535)</b>	5,282	–	–	5,282
<b>Net income / (expenditure) for the year</b>	6	<b>693,876</b>	<b>(727,272)</b>	<b>–</b>	<b>(33,396)</b>	<b>507,108</b>	<b>(466,768)</b>	<b>–</b>	<b>40,340</b>
Transfers between funds		(783,401)	783,401	–	–	(305,695)	305,695	–	–
<b>Net movement in funds</b>		<b>(89,525)</b>	<b>56,129</b>	<b>–</b>	<b>(33,396)</b>	<b>201,413</b>	<b>(161,073)</b>	<b>–</b>	<b>40,340</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward		1,123,131	–	100,913	<b>1,224,044</b>	921,718	161,073	100,913	1,183,704
<b>Total funds carried forward</b>		<b>1,033,606</b>	<b>56,129</b>	<b>100,913</b>	<b>1,190,648</b>	<b>1,123,131</b>	<b>–</b>	<b>100,913</b>	<b>1,224,044</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 20 to the financial statements.

# The Back-Up Trust

## Consolidated balance sheet

Company no. 3596996

As at 31 March 2023

	Note	Group 2023 £	2022 £	Charity 2023 £	2022 £
<b>Fixed assets:</b>					
Tangible assets	11	38,415	22,854	38,415	22,854
Investments	12	137,757	144,355	137,857	144,455
		<u>176,172</u>	<u>167,209</u>	<u>176,272</u>	<u>167,309</u>
<b>Current assets:</b>					
Debtors	15	312,782	452,133	391,413	584,022
Cash at bank and in hand		961,610	773,598	861,463	623,011
		<u>1,274,392</u>	<u>1,225,731</u>	<u>1,252,876</u>	<u>1,207,033</u>
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	16	(259,916)	(168,896)	(238,500)	(150,298)
		<u>1,014,476</u>	<u>1,056,835</u>	<u>1,014,376</u>	<u>1,056,735</u>
<b>Net current assets</b>		<u>1,014,476</u>	<u>1,056,835</u>	<u>1,014,376</u>	<u>1,056,735</u>
<b>Total net assets</b>		<u>1,190,648</u>	<u>1,224,044</u>	<u>1,190,648</u>	<u>1,224,044</u>
<b>Funds:</b>	20a				
Restricted income funds		56,129	–	56,129	–
Endowment funds		100,913	100,913	100,913	100,913
Unrestricted income funds:					
General funds		1,033,606	1,056,131	1,033,606	1,056,131
Designated funds		–	67,000	–	67,000
		<u>1,033,606</u>	<u>1,123,131</u>	<u>1,033,606</u>	<u>1,123,131</u>
<b>Total unrestricted funds</b>		<u>1,033,606</u>	<u>1,123,131</u>	<u>1,033,606</u>	<u>1,123,131</u>
<b>Total funds</b>		<u>1,190,648</u>	<u>1,224,044</u>	<u>1,190,648</u>	<u>1,224,044</u>

Approved by the trustees on 26 July 2023 and signed on their behalf by

Richard Rawstron  
Treasurer

# The Back-Up Trust

## Consolidated statement of cash flows

For the year ended 31 March 2023

	2023		2022	
	£	£	£	£
<b>Cash flows from operating activities</b>				
Net (expenditure)/income for the year (as per the statement of financial activities)	(33,396)		40,340	
Depreciation charges	15,659		10,043	
(Gains) on investments	8,535		(5,282)	
Dividends, interest and rent from investments	(5,845)		(1,751)	
Decrease/ (Increase) in debtors	139,351		(223,332)	
Increase/(Decrease) in creditors	91,020		(43,667)	
<b>Net cash provided by/ (used in) operating activities</b>		<b>215,324</b>		<b>(223,649)</b>
<b>Cash flows from investing activities:</b>				
Dividends, interest and rents from investments	5,845		1,751	
Purchase of fixed assets	(31,221)		(19,140)	
Purchase of investments	(1,937)		(1,673)	
<b>Net cash (used in) investing activities</b>		<b>(27,313)</b>		<b>(19,062)</b>
<b>Change in cash and cash equivalents in the year</b>		<b>188,012</b>		<b>(242,711)</b>
Cash and cash equivalents at the beginning of the year		<b>773,598</b>		<b>1,016,308</b>
<b>Cash and cash equivalents at the end of the year</b>		<b>961,610</b>		<b>773,598</b>

**1 Accounting policies**

**a) Statutory information**

The Back-Up Trust is a charitable company limited by guarantee and is incorporated in United Kingdom.

The registered office address is 4 Knightley Walk, London, SW18 1GZ.

**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 Back-Up Promotions 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, or cashflow 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.

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.

**c) Public benefit entity**

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

**d) Going concern**

In assessing the going concern, the Trustees have considered the uncertainties that the charity could face over the next 12 months and all the severe but reasonably plausible scenarios show that there is reasonable assurance that the Charity will have sufficient funds to continue operating on a going concern basis. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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

For legacies, they are included on the earlier of when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified or when a distribution is made.

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

**f) Donations of gifts, services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

**g) 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)**

**h) 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.

Endowment funds are held on trust and the return on investments can be spent on each restricted fund.

**i) 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.

**j) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

• Outreach and engagement	28%
• Mentoring	14%
• Courses	10%
• Children Young People	10%
• Cost of Raising funds	31%
• Raising awareness	7%

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.

**k) Operating leases**

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

**l) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.

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

- Office equipment 3 years

**m) Listed investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/(losses) on investments" in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

**n) Investments in subsidiaries**

Investments in subsidiaries are at cost.

## The Back-Up Trust

### 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) 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.

##### q) 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.

##### r) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### 2 Voluntary income

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Individuals	379,441	–	379,441	267,855	–	267,855
Charitable Trusts	62,500	3,000	65,500	25,650	–	25,650
Corporate Donations	132,129	–	132,129	96,659	–	96,659
Government Grants	–	–	–	9,325	–	9,325
	<b>574,070</b>	<b>3,000</b>	<b>577,070</b>	<b>399,489</b>	<b>–</b>	<b>399,489</b>

#### 3 Income from activities for raising funds

	2023 Total £	2022 Total £
General events	379,999	220,513
Major events	385,113	338,085
Other trading activities	110,306	143,645
	<b>875,418</b>	<b>702,243</b>

All income from raising funds are unrestricted for 2023 and 2022.

## The Back-Up Trust

### Notes to the financial statements

For the year ended 31 March 2023

#### 4 Income from charitable activities

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
National Lottery Community Fund	–	33,244	33,244	–	68,750	68,750
The R S Macdonald Charitable Trust	–	–	–	–	15,000	15,000
The City of London Corporation	–	31,389	31,389	–	22,944	22,944
Garfield Weston Foundation	–	–	–	–	20,000	20,000
Agnes Hunter Trust SCIO – Scotland	–	–	–	–	2,500	2,500
Hodge Foundation	–	–	–	–	1,250	1,250
The Alice Ellen Cooper–Dean Charitable Foundation	–	–	–	–	3,900	3,900
The Ryvoan Trust	–	–	–	–	2,500	2,500
NHS England Back on Track	150,000	–	150,000	112,500	–	112,500
NHS England Family Rehab Referral Service	–	100,000	100,000	–	–	–
The Childwick Trust	–	10,000	10,000	–	–	–
Henry Smith Charity	–	20,000	20,000	–	–	–
Other Charitable Trusts	–	64,981	64,981	–	36,523	36,523
<b>Outreach and Engagement</b>	<b>150,000</b>	<b>259,614</b>	<b>409,614</b>	<b>112,500</b>	<b>173,367</b>	<b>285,867</b>
	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
National Lottery Community Fund	–	7,361	7,361	–	–	–
Henry Smith Charity	–	35,000	35,000	–	35,000	35,000
Garfield Weston Foundation	–	–	–	–	20,000	20,000
The City of London Corporation	–	16,450	16,450	–	19,156	19,156
The Ryvoan Trust	–	–	–	–	2,500	2,500
The Childwick Trust	–	5,000	5,000	–	–	–
Agnes Hunter Trust SCIO – Scotland	–	–	–	–	2,500	2,500
Arnold Clark Community Fund	–	–	–	–	2,000	2,000
Hodge Foundation	–	–	–	–	1,250	1,250
The Alice Ellen Cooper–Dean Charitable Foundation	–	–	–	–	1,100	1,100
The D'Oyly Carte Charitable Trust	–	–	–	–	4,000	4,000
The James Tudor Foundation	–	–	–	–	5,000	5,000
Other Charitable Trusts	–	22,835	22,835	–	27,904	27,904
<b>Mentoring</b>	<b>–</b>	<b>86,646</b>	<b>86,646</b>	<b>–</b>	<b>120,410</b>	<b>120,410</b>
The City of London Corporation	–	4,880	4,880	–	–	–
The Childwick Trust	–	–	–	–	–	–
National Lottery Community Fund	–	8,356	8,356	–	–	–
Bruce Wake Charitable Trust	–	14,000	14,000	–	14,000	14,000
Patrick Woodall	–	–	–	–	33,000	33,000
Stewart Investors	–	6,000	6,000	–	8,000	8,000
The Big Yellow Foundation	–	–	–	–	3,000	3,000
The Alice Ellen Cooper–Dean	–	5,000	5,000	–	–	–
The Ryvoan Trust	–	5,000	5,000	–	–	–
Other Charitable Trusts	–	25,444	25,444	–	34,419	34,419
<b>Courses</b>	<b>–</b>	<b>68,680</b>	<b>68,680</b>	<b>–</b>	<b>92,419</b>	<b>92,419</b>
BBC Children in Need	–	–	–	–	18,061	18,061
St James Place Charitable	–	30,075	30,075	–	–	–
NHS England	–	–	–	67,000	–	67,000
Other Charitable Trusts	–	15,600	15,600	–	49,669	49,669
<b>Children Young People</b>	<b>–</b>	<b>45,675</b>	<b>45,675</b>	<b>67,000</b>	<b>67,730</b>	<b>134,730</b>
<b>Total income from charitable activities</b>	<b>150,000</b>	<b>460,615</b>	<b>610,615</b>	<b>179,500</b>	<b>453,926</b>	<b>633,426</b>

## The Back-Up Trust

### Notes to the financial statements

For the year ended 31 March 2023

#### 5a Analysis of expenditure (current year)

	Charitable activities							Support costs £	2023 £	2022 £
	Raising funds £	Outreach and Engagement £	Mentoring £	Courses £	Children & Young People £	Raising awareness £	Governance costs £			
Staff costs (Note 7)	356,221	323,136	156,059	115,210	118,717	80,314	15,976	130,329	1,295,962	1,154,449
Other direct costs	264,715	51,816	21,682	133,920	15,223	45,306	–	–	532,662	310,904
Premises	–	–	–	–	–	–	–	97,750	97,750	94,168
Insurance	–	–	–	–	–	–	–	16,421	16,421	14,184
Communications	–	–	–	–	–	–	–	78,855	78,855	76,285
Office expenses	–	–	–	–	–	–	–	16,164	16,164	13,109
Finance costs	–	–	–	–	–	–	–	7,082	7,082	7,639
Audit/Accountancy fees	–	–	–	–	–	–	17,270	–	17,270	15,745
Professional fees	–	–	–	–	–	–	13,901	–	13,901	4,019
Trustee expenses	–	–	–	–	–	–	2,083	–	2,083	869
Depreciation	–	–	–	–	–	–	–	15,659	15,659	10,043
Other expenses	–	–	–	–	–	–	–	–	–	437
	620,936	374,952	177,741	249,130	133,940	125,620	49,230	362,260	2,093,809	1,701,851
Support and Governance costs	127,562	115,217	57,609	41,149	41,149	28,804	(49,230)	(362,260)	–	–
<b>Total expenditure 2023</b>	<b>748,498</b>	<b>490,169</b>	<b>235,350</b>	<b>290,279</b>	<b>175,090</b>	<b>154,424</b>	<b>–</b>	<b>–</b>	<b>2,093,809</b>	<b>–</b>
Total expenditure 2022	619,857	275,363	288,629	240,920	115,783	161,300	–	–	–	1,701,851

The Back-Up Trust

Notes to the financial statements

For the year ended 31 March 2023

5b Analysis of expenditure (prior year)

	Charitable activities								
	Raising funds £	Outreach and Engagement £	Mentoring £	Courses £	Children & Young People £	Raising awareness £	Governance costs £	Support costs £	2022 £
Staff costs (Note 7)	343,545	191,157	204,437	120,528	80,609	94,043	11,711	108,419	1,154,449
Other direct costs	158,367	19,435	13,147	78,013	6,892	35,050	–	–	310,904
Premises	–	–	–	–	–	–	–	94,168	94,168
Insurance	–	–	–	–	–	–	–	14,184	14,184
Communications	–	–	–	–	–	–	–	76,285	76,285
Office expenses	–	–	–	–	–	–	–	13,109	13,109
Finance costs	–	–	–	–	–	–	–	7,639	7,639
Audit fees	–	–	–	–	–	–	15,745	–	15,745
Professional fees	–	–	–	–	–	–	4,019	–	4,019
Trustee expenses	–	–	–	–	–	–	869	–	869
Depreciation	–	–	–	–	–	–	–	10,043	10,043
Other expenses	–	–	–	–	–	–	–	437	437
	501,912	210,592	217,584	198,541	87,501	129,093	32,344	324,284	1,701,851
Support and Governance costs	117,687	64,193	71,326	42,795	28,530	32,097	(32,344)	(324,284)	–
Total expenditure 2022	619,599	274,785	288,910	241,336	116,031	161,190	–	–	1,701,851

## The Back-Up Trust

### Notes to the financial statements

#### For the year ended 31 March 2023

#### 6 Net income for the year

This is stated after charging / (crediting):

	2023 £	2022 £
Depreciation	15,659	10,043
Operating lease rentals:		
Property	87,421	85,428
Auditor's remuneration (excluding VAT):		
Audit	8,900	7,700
Other services	5,150	4,650

#### 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	1,097,917	991,509
Social security costs	103,156	91,940
Operating costs of defined benefit pension schemes	51,519	54,611
Training	20,863	6,576
Recruitment	15,633	6,135
Other forms of employee benefits	6,873	3,678
	<u>1,295,961</u>	<u>1,154,449</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.
£70,000 – £79,999	<u>2</u>	<u>1</u>

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £299,422 (2022: £289,089).

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 represents the payment or reimbursement of travel and subsistence costs totalling £931 (2022: £411) incurred by 3 (2022: 4) members relating to attendance at meetings of the trustees. £0 of costs was incurred in the recruitment of new trustees (2022: £51). In addition there were a further £896 (2022: £407) expensed for Trustee meetings by the charity.

The aggregate figure for trustee donations in the year was £19,969 received from 13 trustees (2022: £24,344 from 14 trustees). All of these were unrestricted.

#### 8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 38 (2022: 34).

Staff are split across the activities of the charity as follows:

	2023 No.	2022 No.
Fundraising	10	10
Services	24	20
Support	3	3
Governance	1	1
	<u>38</u>	<u>34</u>

## The Back-Up Trust

### Notes to the financial statements

#### For the year ended 31 March 2023

#### 9 Related party transactions

During the year the charity charged expenses of £29,044 (2022: £30,087) to Back-Up Promotions Limited, a wholly owned subsidiary of the Company. The Company also received income of £76,407 (2022: £108,044) on behalf of Back-Up Promotions Limited. The amount due from them at the year end was £105,451 (2022: £138,132).

Following an in-depth procurement process, in November 2022 the Charity has subscribed an annual licence for a Fundraising platform of which one of the trustees is a Director. The decision to subscribe to the platform was made on the basis of functionality and cost. The decision to subscribe to the platform was made at an operational level. The annual cost is £1,620 (£675 recognised as an expense in FY 22.23 and £945 held as a prepayment at the year end).

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

#### 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 Back-Up Trust Promotions Limited distributes under Gift Aid available profits to the parent charity.

#### 11 Tangible fixed assets

The group and charity	Office equipment £	Total £
<b>Cost</b>		
At the start of the year	74,044	<b>74,044</b>
Additions in year	31,221	<b>31,221</b>
Disposals in year	(17,859)	<b>(17,859)</b>
At the end of the year	<b>87,406</b>	<b>87,406</b>
<b>Depreciation</b>		
At the start of the year	51,190	<b>51,190</b>
Charge for the year	15,659	<b>15,659</b>
Eliminated on disposal	(17,859)	<b>(17,859)</b>
At the end of the year	<b>48,990</b>	<b>48,990</b>
<b>Net book value</b>		
<b>At the end of the year</b>	<b>38,415</b>	<b>38,415</b>
At the start of the year	22,854	22,854
All of the above assets are used for charitable purposes.		

#### 12 Investments

	The group		The charity	
	2023 £	2022 £	2023 £	2022 £
Fair value at the start of the year	<b>144,355</b>	137,400	<b>144,355</b>	137,400
Additions	<b>1,937</b>	1,673	<b>1,937</b>	1,673
Disposals	-	-	-	-
Net (losses)/ gain on change in fair value	<b>(8,535)</b>	5,282	<b>(8,535)</b>	5,282
Fair value at the end of the year	<b>137,757</b>	144,355	<b>137,757</b>	144,355
Shares in Trading subsidiary (Note 13)	-	-	<b>100</b>	100
Total value of investments	<b>137,757</b>	144,355	<b>137,857</b>	144,455
Historical Cost	<b>124,577</b>	124,577	<b>124,577</b>	124,577

Investments comprise only of UK common investment funds, there have been no transactions within the year.

## The Back-Up Trust

### Notes to the financial statements

#### For the year ended 31 March 2023

#### 13 Subsidiary undertaking

The charity owns the whole of the issued ordinary share capital of Back-Up Trust Promotions Limited, a company registered in England. The company number is 02719893. The registered office address is 4 Knightley Walk, London, England, SW18 1GZ.

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 Subsidiary is exempt from the requirements of the Companies Act 2006 relating to the audit of individual accounts by virtue of Section 479a.

Joanna Wright, Richard Rawstron and Abigail Lock were appointed as Directors of the subsidiary on 29 April 2021. Joanna Wright and Richard Rawstron are also Trustees of the parent charity.

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

	2023 £	2022 £
Turnover	110,306	143,534
Cost of sales	(2,578)	(2,830)
<b>Gross profit</b>	<b>107,728</b>	<b>140,704</b>
Management Recharge	(29,044)	(30,087)
Administrative expenses	(2,277)	(2,573)
<b>Profit on ordinary activities before taxation</b>	<b>76,407</b>	<b>108,044</b>
Taxation on profit on ordinary activities	-	-
<b>Profit for the financial year</b>	<b>76,407</b>	<b>108,044</b>
<b>Retained earnings</b>		
Total retained earnings brought forward	-	-
Profit for the financial year	76,407	108,044
Distribution under Gift Aid to parent charity	(76,407)	(108,044)
<b>Total retained earnings carried forward</b>	<b>-</b>	<b>-</b>
The aggregate of the assets, liabilities and reserves was:		
Assets	127,061	156,830
Liabilities	(126,961)	(156,730)
<b>Reserves</b>	<b>100</b>	<b>100</b>

## The Back-Up Trust

### Notes to the financial statements

#### For the year ended 31 March 2023

#### 14 Parent charity

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

	2023 £	2022 £
Gross income	2,064,093	1,731,507
Result for the year	(24,861)	35,363

#### 15 Debtors

	The group		The charity	
	2023 £	2022 £	2023 £	2022 £
Trade debtors	65,708	214,990	39,034	208,747
Amounts due from group undertakings	–	–	105,451	138,132
Prepayments and accrued income	247,074	237,143	246,928	237,143
	<b>312,782</b>	<b>452,133</b>	<b>391,413</b>	<b>584,022</b>

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

	The group		The charity	
	2023 £	2022 £	2023 £	2022 £
Trade creditors	69,483	51,095	69,370	51,095
Taxation and social security	32,915	25,652	26,212	24,606
Other creditors	31,639	15,237	31,739	15,337
Accruals	18,260	12,826	16,810	11,326
Deferred income (note 17)	107,619	64,086	94,369	47,933
	<b>259,916</b>	<b>168,896</b>	<b>238,500</b>	<b>150,297</b>

#### 17 Deferred income

Deferred income comprises of income received in advance for events taking place within 2022/23.

	The group		The charity	
	2023 £	2022 £	2023 £	2022 £
Balance at the beginning of the year	64,086	89,068	47,933	53,126
Amount released to income in the year	(64,086)	(89,068)	(47,933)	(53,126)
Amount deferred in the year	107,619	64,086	94,369	47,933
Balance at the end of the year	<b>107,619</b>	<b>64,086</b>	<b>94,369</b>	<b>47,933</b>

#### 18 Pension scheme

The company operates a stakeholder pension scheme. Employees can make contributions to the scheme and the company contributes between 2–3% plus an additional matching amount up to a maximum of 5%. The pension cost charge for the year is £51,519 (2022: £53,390). £Nil (2022: £nil) was owing to the pension scheme at the year end.

## The Back-Up Trust

### Notes to the financial statements

#### For the year ended 31 March 2023

##### 19a Analysis of group net assets between funds (current year)

	General unrestricted £	Endowment funds £	Restricted funds £	Total funds £
Tangible fixed assets	38,415	–	–	38,415
Investments	137,757	–	–	137,757
Net current assets	857,434	100,913	56,129	1,014,476
<b>Net assets at 31 March 2023</b>	<b>1,033,606</b>	<b>100,913</b>	<b>56,129</b>	<b>1,190,648</b>

##### 19b Analysis of group net assets between funds (prior year)

	General unrestricted £	Designated funds £	Endowment funds £	Restricted funds £	Total funds £
Tangible fixed assets	22,854	–	–	–	22,854
Investments	144,355	–	–	–	144,355
Net current assets	888,922	67,000	100,913	–	1,056,835
<b>Net assets at 31 March 2022</b>	<b>1,056,131</b>	<b>67,000</b>	<b>100,913</b>	<b>–</b>	<b>1,224,044</b>

##### 20a Movements in funds (current year)

	At 1 April 2022 £	Income & gains £	Expenditure & losses £	Gain on revaluation £	Transfers £	At 31 March 2023 £
<b>Restricted funds:</b>						
<b>Outreach &amp; Support</b>						
Outreach (General) Fund	–	262,614	(490,169)	–	283,684	56,129
<b>Mentoring Services</b>						
Mentoring Services (General) Fund	–	86,646	(235,350)	–	148,704	–
<b>Courses</b>						
Courses (General) Fund	–	68,680	(290,279)	–	221,599	–
<b>Children &amp; Young People</b>						
Children and Young People (General Fund)	–	45,675	(175,090)	–	129,415	–
<b>Total restricted funds</b>	<b>–</b>	<b>463,615</b>	<b>(1,190,887)</b>	<b>–</b>	<b>783,401</b>	<b>56,129</b>
<b>Endowment funds:</b>						
Alasdair Ross Memorial Fund	50,000	970	(970)	–	–	50,000
William Gardner Victoria Cross Fund	50,913	970	(970)	–	–	50,913
<b>Total designated funds</b>	<b>100,913</b>	<b>1,939</b>	<b>(1,939)</b>	<b>–</b>	<b>–</b>	<b>100,913</b>
<b>Unrestricted funds:</b>						
General Fund	1,056,131	1,603,394	(842,518)	–	(783,401)	1,033,606
Designated funds	67,000	–	(67,000)	–	–	–
<b>Total unrestricted funds</b>	<b>1,123,131</b>	<b>1,603,394</b>	<b>(909,518)</b>	<b>–</b>	<b>(783,401)</b>	<b>1,033,606</b>
<b>Total funds</b>	<b>1,224,044</b>	<b>2,068,948</b>	<b>(2,102,344)</b>	<b>–</b>	<b>–</b>	<b>1,190,648</b>

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

## The Back-Up Trust

### Notes to the financial statements

#### For the year ended 31 March 2023

#### 20b Movements in funds (prior year)

	At 1 April 2021 £	Income & gains £	Expenditure & losses £	Gain on revaluation £	Transfers £	At 31 March 2022 £
<b>Restricted funds:</b>						
<b>Outreach &amp; Support</b>						
Outreach (General) Fund	73,648	173,467	(275,363)	–	28,248	–
<b>Mentoring Services</b>						
Mentoring Services (General) Fund	18,240	120,660	(288,629)	–	149,729	–
<b>Courses</b>						
Courses (General) Fund	24,580	92,069	(240,920)	–	124,271	–
<b>Children &amp; Young People</b>						
Children and Young People (General Fund)	44,605	67,730	(115,783)	–	3,448	–
<b>Total restricted funds</b>	<b>161,073</b>	<b>453,926</b>	<b>(920,694)</b>	<b>–</b>	<b>305,695</b>	<b>–</b>
<b>Endowment funds:</b>						
Alasdair Ross Memorial Fund	50,000	836	(836)	–	–	<b>50,000</b>
William Gardner Victoria Cross Fund	50,913	836	(836)	–	–	<b>50,913</b>
<b>Total designated funds</b>	<b>100,913</b>	<b>1,671</b>	<b>(1,671)</b>	<b>–</b>	<b>–</b>	<b>100,913</b>
<b>Unrestricted funds:</b>						
General Fund	921,718	1,286,594	(779,486)	–	(372,695)	<b>1,056,131</b>
Designated funds	–	–	–	–	67,000	<b>67,000</b>
<b>Total unrestricted funds</b>	<b>921,718</b>	<b>1,286,594</b>	<b>(779,486)</b>	<b>–</b>	<b>(305,695)</b>	<b>1,123,131</b>
<b>Total funds</b>	<b>1,183,704</b>	<b>1,742,191</b>	<b>(1,701,851)</b>	<b>–</b>	<b>–</b>	<b>1,224,044</b>

#### Purposes of restricted funds

The Outreach Fund provides individual support for spinally injured individuals during their rehabilitation.

The Mentoring Services Fund provides a matched mentoring service for those affected by spinal cord injury.

The Courses Fund provides a variety of courses for people with a spinal cord injury and able bodied volunteer helpers.

The Children and Young people's funds provide services for participants under eighteen years of age.

### Purposes of endowment funds

With The Alasdair Ross Memorial Fund, Alasdair's family and Back Up trustees intend to create a lasting memory (for at least 10 years) of Alasdair Ross, who was Back-Up's treasurer. An expendable endowment fund of £50,000 has been established. The income generated from cash deposits or investments of the fund's assets is to be applied to support an annual winter course in memory of Alasdair Ross. The capital in the expendable endowment may be spent to support general expenditure at Trustees discretion, but only in exceptional circumstances, in consultation with the Ross Family.

The William Gardner Victoria Cross Fund is being funded from the sale of a Victoria Cross awarded to William Gardner in 1958. His family wish to create a bursary to support a tetraplegic participant and their carer on a summer course each year. This participant would be selected by the Services Team and would be the person most in need of support. The capital in the expendable endowment may be spent to support general expenditure at Trustees discretion, but only in exceptional circumstances, in consultation with the Gardner family.

The transfer between unrestricted and restricted income, is to cover the costs of the key projects, that were not fully covered by restricted funding.

### Purposes of designated funds

The fund has been designated for costs related to the CYP Information, Advice and Guidance project, which was fully utilised in the

## 21 Operating lease commitments payable as a lessee

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

	Property	
	2023	2022
	£	£
Less than one year	88,845	87,421
One to five years	296,150	355,380
	<b>384,995</b>	<b>442,801</b>

## 22 Indemnity Insurance

Funds belonging to The Back-Up Trust have been used in the purchase of professional indemnity insurance, to protect the charity from loss arising from the neglect or defaults of its Trustees and employees. The amount paid this year is £16,421 (2022: £14,184).

## 23 Legal status of the charity

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



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