

**THE SILVERLINING CHARITY CIO**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

# THE SILVERLINING CHARITY CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Dr Sherrie Baehr  
Miss Kathryn Howard  
Mrs Suzanne Trask  
Mr Peter Messervy  
Mr Ross McDonald

**Charity number**

1157749

**Independent examiner**

Nestor Accountancy Services Limited  
Controlled House  
Waterfold Business Park  
Rochdale Road  
Bury  
BL9 7BR

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# THE SILVERLINING CHARITY CIO

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# THE SILVERLINING CHARITY CIO

## TRUSTEES REPORT REPORT

### *FOR THE YEAR ENDED 31 AUGUST 2021*

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The trustees present their annual report and financial statements for the year ended 31 August 2021.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the governing document, the Charities Act 2011 and 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) ( as amended for accounting periods commencing 1 January 2016).

The principal address is - 16 Upper Woburn Place, Kings Cross, London WC1H 0AF.

#### **Objectives and activities**

The charity's objective is the relief of brain injured people, their families and carers in the UK by:

- Raising awareness of the needs of brain injured people in the UK
- Organising events and activities involving brain injured people, which contributes to their development
- Identifying and supporting ways of helping the families of brain injured people

#### **Public Benefit**

In setting and reviewing our objectives and aims, and in planning and carrying out our activities, we have due regard to the public benefit guidance published by the Charity Commission.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# THE SILVERLINING CHARITY CIO

## TRUSTEES REPORT REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2021

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#### Significant Activities

The Silverlining Brain Injury Charity continues to be busy raising awareness of the plight of people with Brain Injury as well as how they can support others and themselves through social and therapeutic activities. Connecting individuals through likeminded disabilities and interest in facilitated activities. Since the Covid19 pandemic we have moved activities online and this has been of huge benefits to many of our members and we have seen our membership levels steadily increase.

The charity invites and welcomes clients, families, friends and work colleagues as well as people working in the field of brain injury into our social events and to attend regular meetings as a way to educate, innovate and support.

#### September 2020– February 2021

The activities specifically we had previously completed by way of fundraising have seriously been impacted by Covid 19 virus and the governmental guidelines to reduce contact and for events to go ahead. Due to the lockdown the only activities running were the online Activities. Throughout this time period we developed our 5 day a week programme of at least one activity online per day, mostly with more than one for people in all regions to join.

We also hosted our biggest ever Christmas Party online with 80 people attending December 2020 with many of the Silverlining members delivering poetry as well as songs, jokes and music. We all saw the new year in together and were there to support each other through this most difficult time.

#### March – August 2021

This year we have continued to respond to the Covid19 global pandemic and improve and revise all of our face-to-face activities that we would normally facilitate at national, central and local levels. The Covid19 pandemic has meant how The Silverlining Charity interfaces with its members and delivers its services to benefit our client group but now we are online, and the charity is thriving.

As well as our membership growing, we have updated our website, creating a member only section and increased our social media traffic. This has been to connect isolated Brain Injured clients with others in similar situations, as well as their families and carers plus professionals working in the industry. Creating a community with a further reach than we had with only face to face activities, no more barriers for travel and ensure they have opportunities to combat loneliness and isolation.

What did we offer? At the time of this end of year accounts August 2021 we were delivering the following activities online:

- Weekly & monthly regional support meetings
- Weekly art sessions
- Monthly book club
- Weekly stitching group
- Weekly prayers group
- Weekly seated exercise group
- Weekly yoga & mindfulness
- Weekly film club
- Monthly quiz
- Monthly food club
- Seasonal discos and activities

We have plans to extend our online services and activities into the next reporting period.

The Covid19 pandemic has changed the landscape of the charity forever.

All activities are open to all of our members, they are FREE and event alerts are circulated through social media.

# THE SILVERLINING CHARITY CIO

## TRUSTEES REPORT REPORT (CONTINUED) *FOR THE YEAR ENDED 31 AUGUST 2021*

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### **Mile a Day in May**

Due to cancellations of fundraising events, this left the charity with worrying fall in income. We chose to create a fundraiser which everyone could take part in on their own, from their own homes or in the area and work together to raise much needed funds to continue the charities cost of online activities.

Mile a Day in May 2021 was our first year, 'walk cycle wheel or run your way through May' As everyone benefitted from the online service during lockdown, it felt like a great success raising just over £10,000 in the first year of the fundraiser by working together, as one, the brain injury community. We hope to make it an annual event.

### **Sunshine Calls**

We are now also offering Sunshine Calls to the people affected by brain injury due to their isolated situations. This is a team of volunteers from our affiliate solicitors that are providing a check in phone call and much needed company once a week to the vulnerable people who would like to receive this service.

The charity operates internationally with bi-annual Namibia Trips the last of which was completed in October 2018, the next was planned for October 2020, however due to the Covid19 global pandemic we have not been able to facilitate this international activity. The initial work was completed to get our application process underway and shortlist candidates for the next Namibia trip however these are now on hold.

We wish to thank everyone of our volunteers and supporters who continue to allow us to run the charity on one paid employee and facilitate all the charity has to offer to a large number of members.

We remain active in the following regions; London, West Midlands, Cardiff, Oxford, Surrey and Bristol.

### **Financial review**

The trustees are pleased with the results for the year. The balance sheet is in a healthier position at the end of the year than it was at the start.

### **Reserves Policy**

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. The charity aims to hold sufficient reserves necessary to meet the working capital requirements of the charity.

At the year end, the charity held unrestricted funds of £42,641 (2020 £4,561) and restricted funds of £nil (2020 £2,473).

# THE SILVERLINING CHARITY CIO

## TRUSTEES REPORT REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

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### Principal Funding Source

The charities principal funding sources in the past have been donations received in a number of ways, from local level with our members fund raising to support the charity to larger donations from specific sources or people known to the charity.

Following the start of the new initiative of an Affiliated Solicitor's Scheme in March 2018 we have seen this quickly become the Charities most stable financial return.

The initiative has grown year on year bringing in new solicitors into the affiliate scheme. Suzanne Trask has been the main Charity Trustee advisor to the scheme and enabled this foundation of core funding to assist in meeting the reserves policy.

The annual funds go into the centralised accounts to enable the running of the charity day to day and see more growth and activities being presented to our members. The scheme is regulated by our Legal Trustees and a panel of legal representatives ensure that the guidelines and standards are met to ensure continued safe running of the charity.

This year we have added a further six solicitors' firms to join our scheme;

- Bolt Burton and Kemp LLP
- Hugh James Solicitors LLP
- Royds Withy King Solicitors LLP
- Thompsons Law LLP
- Novum Law LLP
- Slater Gordon LLP

In the later reporting period of March – August 2021, our newly recruited Charity Fundraiser has started to make gains in his contacts and the funding applications that he has completed, already securing funding to underpin his wages and money towards central services.

The Silverlining Charity has struggled to gain much funding due to the limited activities that could be held as a result of the Covid19 pandemic. We have also relied upon the online fundraising such as virgin money giving and Facebook as a principal funding source plus campaigns such as Mile a Day in May 2021.

### Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Peninsula Insurance continue to be the providers of the risk management, health and safety and personal liability insurance. They are consultants to any new activities and oversee all risk assessment completion.

Third Sector Protect are an insurance company who ensure community and voluntary groups have support, giving expertise on liability insurance amongst our activities, events and staffing. Any queries to charity decisions we will discuss with third sector protect first, to ensure it's the safest move forward for Silverlining.

ISO Data Protection is an annual renewal to ensure we are up to date with GDPR and advised of courses or practises we need to introduce to employees and volunteers so our clients data is safe.

Policy review was undertaken and completed between June and August 2021.

There were new charity mobile accounts set up with BT to ensure there were sufficient phone lines for all the new volunteers making calls to vulnerable people during the pandemic. This was risk assessed by having all new volunteers complete DBS checks and ensuring they were from known affiliate solicitor firms.

# THE SILVERLINING CHARITY CIO

## TRUSTEES REPORT REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 AUGUST 2021*

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#### **Future Developments**

We continue to develop our volunteers across all regions in which to assist more members and brain injured individuals. The volume of activities offered by each group we hope will also develop and grow. We aim to recruit the additional roles to the board of trustees focusing on the treasurer role to enable more financial direction for us.

We now have clinical rationale to the online activities; each activity is run by teachers for the specific activity such as cooking, or yoga and other groups are all clinically run. Looking to offer opportunities for client's social inclusion, combatting loneliness and isolation continue to be our main aim.

When funds and volunteering resources become available, we would like to enhance our social media presence as well as continuing to share experiences of our members to assist in education and support to others on the same journey.

Shared experience and how our members support each other is going to be a focus for the year ahead with a clinical overlay and rationale.

As a result of the Covid19 pandemic we are now looking to add a member's zone to the charity website. This will enable those isolated at home to gain risk assessed access to the activities that the charity are providing and have a place that only members can access which is password protected. The password will change monthly for additional security.

We hope that there will be increased online activities to fill a 5 day a week varied schedule which will be free to all our service users.

We will be recruiting an experienced and qualified fundraiser to look to gain the charity professional funding applications.

Additional Future planning is to:

- Future plans to apply for more funding for more employees a rehab assistant
- Future plans to run in person fundraising event and activities again in all regions
- Future plans to bring on more solicitors into the affiliate scheme
- Future plan – amend risk assessments coming out of covid and health and safety rules around vulnerable people
- Future plans to review policies and procedures for the charity
- Future plans to review charity constitution in line with new ventures happening following online and educational work being completed within the weekly activities.
- Future plans to align with Aston University – educational programmes

# THE SILVERLINING CHARITY CIO

## TRUSTEES REPORT REPORT (CONTINUED) *FOR THE YEAR ENDED 31 AUGUST 2021*

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### **Structure, governance and management Governing Document**

The charity is controlled by its governing document, a constitution, and constitutes a Charitable Incorporated Organisation (CIO).

As part of a wider reorganisation of our services, in 2017 we sought to update our constitution as was previously reported so it better meets our needs as we grow to ensure we meet a wider range of clients and can facilitate creative services and opportunities. This remains current and reflects the charity's activities as per the year end August 2021.

The Charity continues to reside centrally in London having moved from Surrey two years ago. As part of our management planning, we have a working office desk rental at Regus Offices in Euston, London. Renting desk space allows good rates to hire rooms and a working space for meetings or additional volunteers to meet with the administrator regularly. This can also be a resource for the Board and coordinators. We have the added benefits of being near a main train station to accommodate charity members or volunteers from other regions. Structurally Dr Sherrie Baehr remains the Founder and chair of Trustees giving the charity continuity and direction and Kathryn Howard, charity secretary also remains heavily involved, with them both managing the day to day running of the charity as well as supervisors to the charity administrator.

Following last year's change to the role of the board of trustees in which to specifically looking at governance and management we have found the current Trustees are more engaged and working to their remits and job specifications. The charity continues to rely heavily on its Trustee's for their energy, support in their relevant areas and dedication to fundraising and/or collaboration in the region they are from.

Without a Treasurer to the board of Trustees the charity has a bookkeeper who manages the day to day working and overseeing of the accounts and Kathryn Howard has undertaken the supervision of this area and is the main contact for the Bank. The charity also works closely with Nestor Accounting services in which to ensure the charity accounts process is professionally overseen and supported full. Nestor have been a supporter of the charity for many years.

We continue to have roles needing to be filled on the board, which are Media, IT and Marketing Trustee/s would be beneficial. Recruitment to these roles is now underway.

The trustees who served during the year and up to the date of signature of the financial statements were:

Dr Sherrie Baehr  
Miss Kathryn Howard  
Mrs Suzanne Trask  
Mr Peter Messervy  
Mr Ross McDonald

# **THE SILVERLINING CHARITY CIO**

## **TRUSTEES REPORT REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 AUGUST 2021***

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### **Recruitment and Appointment of New Trustees**

Trustees continue to be recruited on the basis of skills, knowledge and expertise required by the Board of Trustees to fulfil its governance role effectively. Induction and training are tailored according to individual needs. No further Trustees have been recruited since the last two appointments in August 2018 of Mr Ross McDonald and Mr Stuart Robinson both coming on to a Charity Business Trustee role.

Our main focus has been to source a Treasurer; however, this has proved difficult to find someone that has the time and availability to accommodate the role. We continue to advertise and market this role.

Our volunteer base is also something that we have now expanded and has been something positive for the charity that has come out of the pandemic. We will be looking to expand in the next financial year in which to further facilitate and offer opportunities for more members in our established regions. All Volunteers are subject to training, induction, DBS and reference checks.

### **Employee Development**

Eleanor Steward, Administrator & Fundraising Executive – Ongoing Induction, training package and development implemented and mentored by Dr Sherrie Beahr and Kathryn Howard.

### **Organisational Structure**

The charity is governed by the Board of Trustees which is elected to oversee the organisation and running of the charity. The Board of Trustees are responsible for approving all policies, meet on a regular basis and oversee the day to day management of the charity.

The Trustees Report report was approved by the Board of Trustees.

**Miss Kathryn Howard**

Trustee

Dated: 29 September 2022

# THE SILVERLINING CHARITY CIO

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE SILVERLINING CHARITY CIO

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I report on the financial statements of the charity for the year ended 31 August 2021, which are set out on pages 9 to 16.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Nestor Accountancy Services Limited

Nestor Accountancy Services Limited  
Controlled House  
Waterfold Business Park  
Rochdale Road  
Bury  
BL9 7BR

Dated: 29 September 2022

# THE SILVERLINING CHARITY CIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
<b>Income and endowments from:</b>							
Donations and legacies	2	85,806	-	85,806	28,146	-	28,146
Other income	3	28,389	-	28,389	27,969	-	27,969
<b>Total income</b>		<b>114,195</b>	<b>-</b>	<b>114,195</b>	<b>56,115</b>	<b>-</b>	<b>56,115</b>
<b>Expenditure on:</b>							
Raising funds	4	10,162	-	10,162	18,049	-	18,049
Charitable activities	5	68,426	-	68,426	39,587	-	39,587
<b>Total resources expended</b>		<b>78,588</b>	<b>-</b>	<b>78,588</b>	<b>57,636</b>	<b>-</b>	<b>57,636</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>35,607</b>	<b>-</b>	<b>35,607</b>	<b>(1,521)</b>	<b>-</b>	<b>(1,521)</b>
Gross transfers between funds		2,473	(2,473)	-	-	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>38,080</b>	<b>(2,473)</b>	<b>35,607</b>	<b>(1,521)</b>	<b>-</b>	<b>(1,521)</b>
Fund balances at 1 September 2020		4,561	2,473	7,034	6,082	2,473	8,555
<b>Fund balances at 31 August 2021</b>		<b>42,641</b>	<b>-</b>	<b>42,641</b>	<b>4,561</b>	<b>2,473</b>	<b>7,034</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# THE SILVERLINING CHARITY CIO

## BALANCE SHEET

AS AT 31 AUGUST 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	9		88		176
<b>Current assets</b>					
Debtors	10	635		9,752	
Cash at bank and in hand		52,025		9,465	
		<u>52,660</u>		<u>19,217</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(10,107)</u>		<u>(12,359)</u>	
Net current assets			42,553		6,858
<b>Total assets less current liabilities</b>			<u>42,641</u>		<u>7,034</u>
<b>Income funds</b>					
Restricted funds			-		2,473
Unrestricted funds			42,641		4,561
			<u>42,641</u>		<u>7,034</u>

The financial statements were approved by the Trustees on 29 September 2022

Miss Kathryn Howard  
Trustee

# THE SILVERLINING CHARITY CIO

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2021

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#### 1 Accounting policies

##### Charity information

The Silverlining Charity CIO is a charity governed by its governing document, a constitution and is a Charitable Incorporated Organisation.

The principal office is - 16 Upper Woburn Place, Kings Cross, London WC1H 0AF.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with its charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# THE SILVERLINING CHARITY CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements..

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	25% Straight Line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# THE SILVERLINING CHARITY CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Taxation**

The charity is exempt from tax on its charitable activities.

#### **1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

#### **1.12 Taxation**

The charity is exempt from tax on its charitable activities.

#### **1.13 Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

### 2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	85,806	28,146

# THE SILVERLINING CHARITY CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

### 3 Other income

	2021	2020
	£	£
Fundraising events	10,420	11,445
Charitable events	-	222
Affiliated SS	17,969	16,302
	<u>28,389</u>	<u>27,969</u>

### 4 Raising funds

	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Staging fundraising events	10,162	18,049
	<u>10,162</u>	<u>18,049</u>

### 5 Charitable activities

	2021	2020
	£	£
Staff costs	43,952	23,187
Depreciation and impairment	87	87
Rent	5,746	5,666
Insurance	884	745
Telephone	2,672	1,755
Postage and stationery	254	822
Advertising	5,701	1,024
Sundries	97	1,202
Accountancy and bookkeeping	1,565	1,799
IT costs	3,506	1,274
Professional services	3,962	2,026
	<u>68,426</u>	<u>39,587</u>
	<u>68,426</u>	<u>39,587</u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# THE SILVERLINING CHARITY CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

### 6 Trustees (Continued)

### 7 Employees

#### Number of employees

The average monthly number employees during the year was:1

	2021 Number	2020 Number
Administrative	2	1

#### Employment costs

	2021 £	2020 £
Wages and salaries	43,306	21,445
Other pension costs	646	1,742
	43,952	23,187

There were no employees whose annual remuneration was £60,000 or more.

### 8 Independent Examination

During the year, the charity was charged £360 for preparing the Independent Examination Report (2020 £360) and £480 for preparing the financial statements.

### 9 Tangible fixed assets

	Computers £
<b>Cost</b>	
At 1 September 2020	350
At 31 August 2021	350
<b>Depreciation and impairment</b>	
At 1 September 2020	175
Depreciation charged in the year	87
At 31 August 2021	262
<b>Carrying amount</b>	
At 31 August 2021	88
At 31 August 2020	176

# THE SILVERLINING CHARITY CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

### 10 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	-	9,131
Prepayments and accrued income	635	621
	<u>635</u>	<u>9,752</u>

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

	2021	2020
	£	£
Trade creditors	-	3
Other creditors	10,107	12,356
	<u>10,107</u>	<u>12,359</u>

### 12 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.