

**THE SILVERLINING CHARITY CIO**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2023**

**Charity Registration Number 1157749**

**Azets Audit Services**  
**1<sup>st</sup> Floor**  
**River House**  
**1 Maidstone Road**  
**Sidcup**  
**Kent**  
**DA14 5RH**

# THE SILVERLINING CHARITY CIO

## CONTENTS

---

	<b>Page</b>
Reference and Administrative Details	1
Trustees Report	2
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	9
Notes to the Financial Statements	10

## THE SILVERLINING CHARITY CIO

### REFERENCE AND ADMINISTRATIVE DETAILS

---

**Trustees**

Dr Sherrie Baehr  
Miss Kathryn Howard  
Mrs Suzanne Trask  
Mr Peter Messervy  
Mr Ross McDonald  
Mr John Scoriah  
Mr K Bradshaw

**Key Management Personnel**

The Trustees

**Independent Examiner**

Azets Audit Services Limited  
1<sup>st</sup> Floor  
River House  
1 Maidstone Road  
Sidcup  
Kent  
DA14 5RH

**Principal Address**

16 Upper Woburn Place  
London  
WC1H 0AF

**Bankers**

NatWest  
96 Terminus Rd  
Eastbourne  
BN21 3LX

## **THE SILVERLINING CHARITY CIO**

### **TRUSTEES REPORT**

#### **FOR THE YEAR ENDED 31 AUGUST 2023**

---

The trustees present their annual report and financial statements for the year ended 31 August 2023.

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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

#### **Objectives and activities**

The Silverlining Charity activities are centered around our members and their needs/aspirations. We have created the STAR (Structured Therapeutic Activity for Rehabilitation) program. This is a free weekly schedule of online activities, sessions and courses that run term times throughout the year. We also provide direct face to face activities in the community which are low cost accessible to all.

#### **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 for brain injury survivors which contributes to their development, social integration, preventing loneliness and isolation;
- Connecting those who may not have day to day support or weekly social connections with people who understand the struggles and issues faced by people with brain injury;
- Identifying and supporting ways of helping the families and friends impacted by brain injury;
- Providing free social, therapeutic, educational activities and services online and in person, within the community, building friendships, confidence and purpose;
- Continuing our sunshine call service to eliminate loneliness from the covid-19 pandemic, providing a friendly telephone call to 'check in' on how Silverliners are feeling.

#### **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.

#### **Achievements and Performance**

Since September 2022 we have worked hard to create term time style calendar for the members to enjoy our STAR programme of activities. STAR representing 'Structured therapeutic, activities of rehabilitation'. These are still FREE to all our members and accessible through the website and other platforms. We have also continued to provide our members with face to face regional group monthly activities.

All of our online and face to face regional groups and sessions has an underlying focus on social inclusion, re integration for those who have been isolated by their brain injury or disability as well as building friendships and connections. All of our beneficiaries have options to join any group from any area and receive support and care from our teams of professionals, teachers or employees.

All of our programmes are run by brain injury professionals, teachers, therapists or co-ordinator volunteers who have a background of working in brain injury. This allows for the charity to always ensure that members are clinically held, and the groups clinically lead. As a charity we are overseen by a Neuropsychologist who holds clinical responsibility.

We have continued to provide face to face Art therapy in London and Oxford as well as Music therapy group in London. All funded by regional donations or successful grants and bids. This offers group connections and affiliations, friendships, and the therapeutic value of professional therapeutic intervention.

## **THE SILVERLINING CHARITY CIO**

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

#### **FOR THE YEAR ENDED 31 AUGUST 2023**

---

We have continued to work collaboratively with the Woodlands Multimedia children's book which has been written by clients on the creative writing group, designed by the Art group and illustrated by the photography group. This is a multimedia and multi group activity bringing together the members from all regions. This is ongoing in preparation for publishing and book launch in June 2024. The woodland book has been funded by an award gained in January 2022 which is still actively being used to facilitate the launch and publishing.

Every region was supported to hold an in person summer picnic's or gatherings as well as Christmas activity and meal to start to bring everyone together some members had never met face to face and were still isolating due to medical conditions.

Mile a day in May was a very large fundraiser for all regions to get involved with and walk, wheel or run a mile a day in May for sponsored event to raise much needed funds. We also completed a Dragon boat race, in July 2023 in Kingston for the 5th year running. This was as part of a wider rowing group in joint coordination for the childrens Brain Injury Charity. In February 2023 there was a 'What Makes your Heart Shine' art campaign which ran over the month to celebrate on a social media campaign for our members to express what they were grateful for and what they were interested in through the medium of art.

Aston University the charity partnered with the Charity and West Midlands group members providing members to speak at the universities. This was our third year facilitating a module within the medical degree courses to provide 'expert patient' and bedside manner, which also worked to increase the awareness of brain injury to medical students. Pathway to Healthcare working with six formers linked or enrolling towards the medical degree courses is a further module that our members now facilitate within the sixth form college.

Other Charity partnerships in this period of time reviewed were with Love Rowing and Child Brain Injury Trust.

Several successful funding applications have led to this financial year bringing in more than we have in any other year.

We continue to have a 75% ratio work force of employees that are brain injured.

We are incredibly grateful to the beneficiaries listed and others, some of which have supported specific activities or regional projects. The financial backing has enabled the continuation of the charity running as a whole, core costs including employee wages, growth in the charity and business strategy and most importantly enable our client service users to access FREE online and in person rehabilitation, activities, courses and connections

#### **Principal Funding Source**

Principal fundraising sources are through a variation of funding applications to charitable funds, foundations, philanthropists, fundraising bids and grants. This is overseen and managed by Jonathan Smallman Davies our Charity Fundraiser.

Following this we have a dedicated following of supporters and the clients, as well as their families, who often get involved at a local level to complete fundraising tasks and challenges.

We run 'central' fundraising activities as well such as:

- Love Rowing participations
- Mile a Day in May 23
- Kingston Dragon Boat Race July 23
- Silverlining Skydive August 2023
- Silverlining Wing Walk Challenge (not run this year due to lack of uptake)

These additional fundraisers tend to have good sign up amongst our professional members as they are extreme adventurous personal challenges and tend to bring with it, after the cost of the activity a good profit.

Additionally, we hold an annual Affiliated Solicitor Scheme review and renew. This is where suitable and assessed Solicitor firms complete an application and assessed process to be on a part of our affiliate scheme and hosted on our website. This is monitored by our legal Board member, and we have a professional panel who review the applications and ensure a strict criterion is being followed.

## THE SILVERLINING CHARITY CIO

### TRUSTEES REPORT (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2023

---

##### Financial review

During the year the charity received income totalling £160,518 (2022 - £145,498) and expenditure totalled £144,204 (2022 - £136,391). This resulted in net income of £16,314 (2022 - £9,107) for the year.

##### Reserve policy

The Silverlining Charity ("The CIO") always strives to operate with strong financial management. This ensures we can offer maximal sustainable impact with those funds raised.

One part of this is the generation and maintenance of sufficient reserve funds to secure our continued service provision for such a time as to reasonably fulfil all legal and moral duties to service users, employees, contractors and the Charity Commission should our income unexpectedly decrease. This policy seeks to mitigate those risks associated with our income and expenditure being different from that forecasted.

A formal policy on reserves was agreed at the Spring 2018 meeting of the board of trustees. The CIO will actively seek to generate and maintain financial reserves which ensures that three months of core activities could continue during a period of unforeseen financial difficulty. At least one third of these resources must be maintained in a readily releasable form. The remaining reserves must be available must be available for use with one months' notice.

Our aim is to hold unrestricted funds equal to £35,000 to £40,000 (2022 : £35,000 to £40,000).

Our unrestricted funds at 31 August 2023 total £55,250 (2022 - £34,820).

At the year end restricted funds total £12,812 (2022 - £16,928).

The trustees review the policy on an annual basis.

##### 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.

The principal risks facing the charity are:

- Lack of engagement from our clients
- Lack of engagement from our local fundraisers
- Fundraising bids and applications not being fulfilled or being successful.
- Employee's leaving as a result of not being able to receiving a competitive wage due to inconsistent fundraising

##### Going Concern

There are no concerns from all Broad members and those within the financial teams that the Charity would cease as a going concern. We are all feeling extremely positive about the incredible fundraising efforts of our Fundraising Officer, who has continued to deliver on his goals to meet the outgoing costs of the Charity as well as source funding for specific projects and staff costs. As well as looking for additional funding streams to increase our staff team and have this funded directly and update our website.

##### Future Developments

Our focus in September 2022 will be to continue to grow the online activities as they are building a great deal of traction within our membership groups. It will also be to work in a new region of Cardiff Wales and Swindon, UK. Both of these groups will start as interest groups and have been requested by the interest in these areas as well as volunteers that we have in the regions.

There will be a continuation of the grants and fundraising bids, plus work to look at sourcing funding for a new role of a Communications and media officer and another rehabilitation coordinator. There will be a focus on building momentum for larger centralised events such as the Wing Walk, and Skydive for next year as well as a look towards our next AGM in November and Christmas planning to engage members in socialisation, togetherness and face to face activity.

## THE SILVERLINING CHARITY CIO

### TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

---

#### Structure, Governance and Management

##### Governing Document

The charity is registered with the Charity Commission as a Charitable Incorporated Organisation (CIO). Structurally Dr Sherie 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.

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  
Mr Andrew Scoriah  
Mr K Bradshaw

##### Recruitment and Appointment of New Trustees

Trustee selection methods includes:

- Personal profile and CV to be submitted to the Board of trustees for review
- Interview / meeting with the candidate with the Board of Trustees
- References and DBS to be acquired if candidate is successful following Board review
- Following successful SAFER recruitment procedures completed candidate is voted in by the Board of Trustees
- Update to the Charity commission

##### 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.

##### Statement of Trustees' Responsibilities

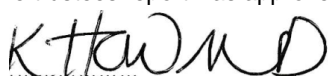
The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 charity and of the incoming resources and application of resources of the charity for that year. 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 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees report was approved by the Board of Trustees.



**Miss Kathryn Howard**  
Trustee

Dated: 15 May 2024

**THE SILVERLINING CHARITY CIO**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

---

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2023 which are set out on pages 7 to 16.

**Respective responsibilities of Trustees and Examiner**

As the Charity's Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**M A Wilkes (FCA)**

For and on behalf of Azets Audit Services  
1<sup>st</sup> Floor  
River House  
1 Maidstone Road  
Sidcup  
Kent

Date: 8 July 2024



THE SILVERLINING CHARITY CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Income and endowments from:</b>					
Donations and legacies	2	90,925	38,410	129,335	123,563
Other Income	3	31,183	-	31,183	21,935
<b>Total</b>		122,108	38,410	160,518	145,498
<b>Expenditure on:</b>					
Raising funds		50,294	-	50,294	44,821
Charitable activities:		51,384	42,526	93,910	91,570
<b>Total</b>	4	101,678	42,526	144,204	136,391
<b>Net movement in funds</b>		20,430	(4,116)	16,314	9,107
<b>Reconciliation of funds</b>					
Total funds brought forward		34,820	16,928	51,748	42,641
Total funds carried forward		55,250	12,812	68,062	51,748

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

COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and endowments from:</b>				
Donations and legacies	2	43,991	79,572	123,563
Other Income	3	21,935	-	21,935
<b>Total</b>		65,926	79,572	145,498
<b>Expenditure on:</b>				
Raising funds		44,821	-	44,821
Charitable activities:		28,526	62,644	91,170
<b>Total</b>	4	73,747	62,644	136,391
<b>Net movement in funds</b>		(7,821)	16,928	9,107
<b>Net movement in funds</b>				
Total funds brought forward		42,641	-	42,641
Total funds carried forward		34,820	16,928	51,748

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 2023**

	Note	£	2023	£	£	2022	£
<b>Fixed Assets</b>							
Tangible assets	8			1,452			404
<b>Current Assets</b>							
Debtors	9		3,745			6,064	
Cash at bank and in hand			79,986			60,928	
			83,731			66,992	
<b>Creditors:</b> amounts falling due within one year	10		(17,121)			(15,648)	
<b>Net Current Assets</b>				66,610			51,344
<b>Total assets less current liabilities</b>				68,062			51,748
<b>Income funds</b>							
Restricted funds	11			12,812			16,928
Unrestricted funds:				55,250			34,820
	12			68,062			51,748

The financial statements were approved by the Trustees on 15 May 2024



**Miss Kathryn Howard**  
Trustee

**THE SILVERLINING CHARITY CIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

---

**1. ACCOUNTING POLICIES**

**a. Charity information**

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

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

The nature of the charity's operations and principal activities are set out on page 3.

**Basis of preparation**

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**b. Income**

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Voluntary income including donations and gifts are included in full in the SOFA when receivable.

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.

Investment income is included when receivable.

**c. 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.

**THE SILVERLINING CHARITY CIO**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2023**

---

**1. ACCOUNTING POLICIES (continued)**

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 in connection with administration of the charity and compliance with constitutional and statutory requirements.

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

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

**d. 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 use of the restricted funds are set out in the notes to the financial statements.

**e. Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost of valuation, net of depreciation and any impairment losses. All assets costing over £500 are capitalised.

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 basis:

Computers	25% Straight Line
-----------	-------------------

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.

**f. 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).

**g. Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**h. 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.

**i. 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 operation existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**j. Judgements and key sources of estimation uncertainty**

Accounting 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 SILVERLINING CHARITY CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

1. ACCOUNTING POLICIES (continued)

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

*Useful economic lives of tangible assets*

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 8 for the carrying amount of the computer equipment and note 1e for the useful economic lives for each class of assets.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

k. Taxation

The charity is exempt from tax on its charitable activities.

l. 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.

2. Donations and legacies	2023 £	2022 £
Donations	129,335	123,565

3. Other income	2023 £	2022 £
Fundraising events	18,125	6,580
Affiliated Solicitors' Scheme	12,603	15,355
Other income	455	-
	31,183	21,935

4. Charitable activities	Salary Costs £	Direct costs £	Support costs £	Total 2023 £	Total 2022 £
Raising funds	31,665	3,282	15,347	50,294	44,821
Charitable activity	49,302	20,712	23,896	93,910	91,570
	80,967	23,994	39,243	144,204	136,391

THE SILVERLINING CHARITY CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

5. Support costs

	2023 £	2022 £
<b>Direct and support costs</b>		
Depreciation and impairment	440	222
Rent	4,725	5,218
Insurance	2,750	2,199
Telephone	5,167	4,752
Postage and stationery	884	732
Advertising	4,698	1,729
Travel expenses	3,923	1,858
Sundries	2,801	3,524
Accountancy and bookkeeping	2,353	2,273
IT costs	2,818	2,771
Website costs	1,447	3,200
Legal and professional fees	4,027	4,819
<b>Governance costs</b>		
Independent examination	3,210	3,600
Legal fees	-	1,548
	<u>39,243</u>	<u>38,445</u>

6. Trustees

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

During the year £1,011 (2022: £nil) was reimbursed to two trustees for travel and re-imbursement of other charity related expenses.

7. Employees

	2023 £	2022 £
<b>Number of employees</b>		
The average monthly number of employees during the year was:		
Administrative	2	2
Fundraising	1	1
	<u>3</u>	<u>3</u>
<b>Employment costs</b>	<b>2023 £</b>	<b>2022 £</b>
Wages and salaries	76,957	72,406
Employers national insurance	2,263	1,199
Other pension costs	1,747	1,625
	<u>80,967</u>	<u>75,230</u>

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

The key management personnel comprise of those listed on page 1. The Trustees do not receive remuneration therefore there is no remuneration paid to key management personnel.

THE SILVERLINING CHARITY CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

8. TANGIBLE FIXED ASSETS

	Computers £
<b>COST</b>	
At 1 September 2022	888
Additions	1,488
At 31 August 2023	2,376
<b>DEPRECIATION</b>	
At 1 September 2022	484
Depreciation charged in the year	440
At 31 August 2023	924
<b>NET BOOK VALUE</b>	
At 31 August 2023	1,452
At 31 August 2022	404

9. DEBTORS

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	3,065	5,500
Prepayments and accrued income	680	564
	3,745	6,064

10. CREDITORS

	2023 £	2022 £
Trade creditors	2,684	1,553
Other taxes and social security	2,060	-
Accruals and deferred Income	12,377	14,095
	17,121	15,648

10. DEFERRED INCOME

	2023 £	2022 £
Deferred income is included within:		
Creditors due within one year	9,167	8,020
Deferred income brought forward	8,020	9,625
Released from previous years	(8,020)	(9,625)
Resources deferred in the year	9,167	8,020
Deferred income carried forward	9,167	8,020

Included in deferred income is fees received in advance for the solicitors Affiliated solicitors' scheme for services to be provided in 2023/24.



THE SILVERLINING CHARITY CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

11. RESTRICTED FUNDS

Current year - 2023	Balance at 01.09.2022 £	Income £	Expenditure £	Balance at 31.08.2023 £
Donations - salary costs	-	20,000	(20,000)	-
Postcode Society Trust	7,806	-	(7,806)	-
The National Lottery – Woodland Book Fund	9,122	-	-	9,122
Surrey Community Foundation Music Therapy	-	5,000	(1,310)	3,690
City Bridge Trust	-	5,000	(5,000)	-
Sheldon Trust	-	5,000	(5,000)	-
Therapeutic activities	-	2,410	(2,410)	-
Barbican event	-	500	(500)	-
Symondson Foundation	-	500	(500)	-
	16,928	38,410	(42,526)	12,812
Prior Year - 2022	Balance at 01.09.2021 £	Income £	Expenditure £	Balance at 31.08.2022 £
Donations – salary costs	-	37,000	(37,000)	-
The Archer Trust – website costs	-	3,000	(3,000)	-
City Bridge Trust	-	5,000	(5,000)	-
Postcode Society Trust	-	25,000	(17,194)	7,806
The National Lottery – Woodland Brook Trust	-	9,122	-	9,122
Vintners Company	-	450	(450)	-
	-	79,572	(62,644)	16,928

**Salary costs**

Grants to cover salary costs to deliver projects

**Postcode Society Trust**

Monies awarded to support the annual running costs of over a dozen neurological therapies, including Art Therapy, Music Therapy, Creative Writing and Seated Exercise.

**Surrey Community Foundation Music Therapy**

Monies awarded to help with running costs of our Surrey Silverlining hub.

**City Bridge Trust**

Monies awarded to support one of our key employee roles for three years.

**Sheldon Trust**

Relates to funds restricted to the West Midlands Region for any activity or cost.

**Therapeutic activities**

We have continued to build on this move to our Charity online and now have created a 5 day a week programme or 17 online sessions each week. All of which are facilitated by professional and trained individuals who have experience working with brain injury. This is our STAR programme (Structured Therapeutic Activities of Rehabilitation) This growth and our services have seen a rise in our numbers and reach into new regions.

**Barbican event**

Monies awarded for Silverlining being part of a feedback conference at The Barbican for charities being supported by City Bridge Trust (now City Bridge Foundation).

**12. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

<b>2023</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	-	1,452	1,452
Current assets	12,812	70,919	83,731
Current liabilities	-	(17,121)	(17,121)
	<u>12,812</u>	<u>55,250</u>	<u>68,062</u>
 <b>2022</b>	 <b>Restricted</b>	 <b>Unrestricted</b>	 <b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	-	404	404
Current assets	16,928	50,064	66,992
Current liabilities	-	(15,648)	(15,648)
	<u>16,928</u>	<u>34,820</u>	<u>51,748</u>

**13. RELATED PARTY TRANSACTIONS**

Suzanne Trask, a trustee, is a partner a Bolt Burden and Kemp, which provided income of £2,750 (2022 - £2,750) - through the Affiliated Solicitor Scheme and fundraising income of £1,000 (2022 - £nil).