

**SCOLIOSIS ASSOCIATION UK**

**ANNUAL REPORT & ACCOUNTS**  
**31ST MARCH 2022**

**Registered Charity Number 1181463**

**EDMUND CARR LLP**  
Chartered Accountants  
146 New London Road  
Chelmsford  
Essex  
CM2 0AW

# **SCOLIOSIS ASSOCIATION UK**

**YEAR ENDED 31 MARCH 2022**

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# SCOLIOSIS ASSOCIATION UK

## REFERENCE AND ADMINISTRATIVE DETAILS

YEAR ENDED 31 MARCH 2022

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<b>Registered Charity Name</b>	Scoliosis Association UK
<b>Charity Number</b>	1181463
<b>Registered Office</b>	Unit 4, Ivebury Court 325 Latimer Court London W10 6RA
<b>Trustees</b>	Dr. S Clark (Chair) Dr R Levene Mr C Nnadi Mrs L Clancy (resigned November 2021) Mrs C Richards Dr S Spencer (resigned September 2022) Mrs S Kraft Dr N Jones Mr T Tsirikos
<b>Accountants</b>	Edmund Carr LLP Chartered Accountants 146 New London Road Chelmsford Essex CM2 0AW
<b>Bankers</b>	Cafcash 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

## **SCOLIOSIS ASSOCIATION UK**

### **TRUSTEES' ANNUAL REPORT**

#### **YEAR ENDED 31 MARCH 2022**

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The Trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

#### **Aims**

The Scoliosis Association UK is the only UK-wide patient support organisation for people with scoliosis and their families. Our Vision is to promote the physical and mental wellbeing of people with scoliosis and their families. Our Mission is to provide advice, support, and information to people affected by scoliosis and their families, and to raise awareness of and educate health professionals and the general public about scoliosis.

Many people have never heard of scoliosis and do not have an understanding of the effect it can have on people's lives. Having scoliosis can leave people feeling isolated and unsure where to turn. At SAUK, our aim is to be there for people with scoliosis and those close to them so that we can help them to access the care they need, both physically and mentally, reduce feelings of isolation, and to address poor body image, worry, fear, and lack of information.

#### **Supporting our members and raising awareness of scoliosis**

We give people with scoliosis a voice. We represent their views and concerns and drum up support for better resources and understanding of the condition. We run a membership network that allows people with scoliosis to get in touch with each other and offers the support of a SAUK Regional Representative. We provide health information publications in accordance with the NHS Information Standard as was, which means our information is up-to-date, accurate, and has been checked by specialists. We run a Helpline through which people can call or email the SAUK team for advice, support, or just someone to talk to. We produce a twice-yearly magazine called Backbone, which is full of practical advice, support, and information. We hold patient meetings in specialist centers and online, at which specialists provide advice about scoliosis and people have the chance to ask questions.

We instigated an annual International Scoliosis Day (ISAD) in 2013 to help raise awareness of scoliosis. It is now a major event with activities taking place all over the country. We keep an up-to-date list of scoliosis specialists, allowing people with scoliosis to find out where to go for the best available treatment. Online we have a members' forum, Facebook page, Twitter feed, and Instagram account through which people affected by scoliosis can connect. See [www.sauk.org.uk](http://www.sauk.org.uk).

We have set up a special Fund (Hill, Pedder, Minns) with legacies to help our members with travel expenses and equipment. The Fund started with £39,518 and we have paid out £2,091 this year and £4,601 in total since the fund was set up for expenses and costs of equipment. When one of our founding trustees died some time ago, we formed the Isobel Gray Award for services to SAUK in her memory. We also have a Roll of Honour for special bravery during treatment and it is awarded to many young people each year, with special mention in Backbone.

## SCOLIOSIS ASSOCIATION UK

### TRUSTEES' ANNUAL REPORT *(continued)*

#### YEAR ENDED 31 MARCH 2022

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Many GPs see only one or two scoliosis patients in their lifetime and are not taught about it at medical school unless they choose to do orthopaedics. SAUK has sponsored and helped to produce an e-learning module about scoliosis for General Practitioners, published online by the Royal College of General Practitioners, which has provided a synopsis of the disorder.

SAUK is also supporting research by collaborating with researchers and making our members aware of the research and inviting them to participate. Currently there is a big trial of night-time only bracing taking place in the UK, with many SAUK members as participants. Another study is in the planning stages, and we have agreed to collaborate once funding and ethics approval are in place. We have undertaken similar support in the past, notably a collaboration with the James Lind Alliance in Oxford, which looked at research priorities from patients' point of view.

Covid-19 measures taken for staff returning to work post-lockdown are flexible working, with 2-3 days a week in the office, with at least one person in the office most days. Our telephone system has been adapted such that staff can answer Helpline calls from home, whilst maintaining the same high standards of confidentiality and privacy.

The online Q&A sessions with spinal consultants have proved very popular with our members and are well attended. We will be continuing them for the foreseeable future but aim to restart our regional meetings, hosted by scoliosis centres, in the coming months. International Scoliosis Awareness Day (ISAD) was also held virtually. We held Zoom events, gave podcasts, had videos online, and held an online life drawing class, throughout June. **Given the constraints of Covid, we used our social media platforms to great effect to mount an effective awareness campaign, increasing our reach and audience.**

#### **Regional Representatives**

SAUK has a nationwide network of over 40 Regional Representatives, which enables us to put our members in touch with those in their area so that they have somebody local to talk to. SAUK Regional Representatives are volunteers and provide a great amount of help. They support SAUK members locally and help to raise awareness of scoliosis. Some have regional Facebook groups and organise regular get-togethers.

**SCOLIOSIS ASSOCIATION UK**  
**TRUSTEES' ANNUAL REPORT** *(continued)*  
**YEAR ENDED 31 MARCH 2022**

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**Publications**

SAUK had Information Standard accreditation, which has now been discontinued by NHS England. It was a certification scheme for all organisations producing evidence-based health and social care information for the public. SAUK has continued to apply this standard to all its relevant publications so that the public and patients can depend on reliable sources of good quality and evidence-based information. SAUK health information is almost always written by specialists and is peer reviewed as part of our rigorous information production system. [www.sauk.org.uk/scoliosis-information](http://www.sauk.org.uk/scoliosis-information).

**Public Benefit - Working for Patients**

The Trustees confirm that they have had due regard to guidance published by the Charity Commission on public benefit. SAUK's aims are wholly directed at delivering public benefit.

**Structure, governance, and management**

SAUK became incorporated to a Charitable Limited Company on January 7<sup>th</sup>, 2019.

The Trustees are:

Dr Stephanie Clark PhD (Chair), Mr Thanos Tsirikos FRCS, Dr Nicholas Jones MB, Mrs Carol Richards, Ms Susannah Kraft, Mr Colin Nnadi FRCS, and Dr Rachel Levene MB.

Two Trustees resigned in 2021-22, Dr Stuart Spencer and Mrs Leia Clancy. Both had made invaluable contributions to SAUK. SAUK extends special thanks to them both for their work on behalf of people with scoliosis.

HRH Princess Eugenie is SAUK's Royal Patron, and the other Patrons are: David Rintoul, Actor, and Pippa Britton, Paralympic archer.

The staff team during 2021-22 consisted of Mrs Lesley McGinty, who was appointed as Charity Director in April 2021, Natalie Cooper, Communications Officer, and Denise Aulsberry as Membership and Finance Officer. All employees are based at SAUK's premises at Ivebury Court, Latimer Road, West London. Since late 2021 SAUK has been in talks with the British Scoliosis Research Foundation (BSRF) about merging the two organisations. SAUK and the BSRF have been closely affiliated for many years and both organisations use the Ivebury Court office as their respective administrative centres. The two Boards felt that a merger would be beneficial for all patients with scoliosis and related conditions, some of whom are now taking part trials and are active in discussions about future research. The two organisations believe that such a merger will also ensure the continuation of support for patients with scoliosis by combining of resources and expertise.

The company was incorporated on January 7<sup>th</sup>, 2019, as a company limited by guarantee. The company is entered in the Central Register of Charities by the Charity Commissioners for England and Wales with registration number 1181463. SAUK is governed by a board of Trustees, consisting of a combination of spinal surgeons, general practitioners, scientists, and lay members. The office staff is composed of a Charity Director, supported by a Communications Officer, whose costs are shared with the BSRF, and a Membership and Accounts Officer. Additionally. The office is manned 5 days a week in normal times.

**SCOLIOSIS ASSOCIATION UK**  
**TRUSTEES' ANNUAL REPORT** *(continued)*  
**YEAR ENDED 31 MARCH 2022**

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The Board of Trustees meets four times a year and the Charity Director reports formally to the Board at these meetings. New Trustees are generally selected from contacts with knowledge of scoliosis and related issues. They are invited to attend the next Trustee meeting at which they observe proceedings, and their appointment is later approved by the existing Trustees. SAUK set up four governing committees in 2020, each composed of two or more Trustees. With the appointment of the Charity Director, who has responsibility for the management of the organisation, SAUK has disbanded the management committees. The plan post-merger is to have several committees with specific responsibilities related to the functioning of the former organisations.

**Finance**

SAUK ended the year in a healthy financial condition with total reserves of £356,879. Revenues from donations rose by 8% from the previous year and fundraising/other activities dropped by a relatively small 10% caused mostly by the effects of the pandemic on mass participation events and restrictions of movement. Our membership subscriptions stayed much the same as the previous year. SAUK only received one small legacy of £1,000 during this year but we have been notified of significant sums to come in the next financial year. SAUK spent £196,736 in the current year compared with £161,024 in the previous year. Costs increased around staffing/ recruitment, a redundancy payment and investment in new systems to improve compliance and efficiency. Cost savings were also made in other areas.

Following the Public Health Emergency caused by COVID 19 SAUK has seen a reduction in fundraising revenues generated by sporting events, which has continued throughout 2021-22, although not at a significant level. Despite the limitations of the pandemic SAUK was able to continue without having to reduce any of the services normally provided. SAUK is developing new projects and ways to support people with scoliosis, with the benefit of the increased funds.

SAUK holds almost all its assets as cash deposits and these amounted to £353,118 at the year end. Unrestricted reserves (excluding designated funds) amounted to £298,049. SAUK's reserve policy is to maintain a minimum of £100,000 of unrestricted funds. This policy will be reviewed post-merger.

**SCOLIOSIS ASSOCIATION UK**  
**TRUSTEES' ANNUAL REPORT** *(continued)*  
**YEAR ENDED 31 MARCH 2022**

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The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the 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 published on 16 July 2014.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Approved by the Trustees on 23 October 2022 and signed on their behalf by:

*Stephanie Clark*

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**Stephanie Clark**

**Chair of the Trustees**



**SCOLIOSIS ASSOCIATION UK**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**  
**YEAR ENDED 31 MARCH 2022**

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I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 8 to 18.

**Responsibilities and basis of report**

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; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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.

*Colin Barker*

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**Colin Barker FCA**

Edmund Carr LLP  
146 New London Road  
Chelmsford  
CM2 0AW

5 December 2022

**SCOLIOSIS ASSOCIATION UK**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>Income from:</b>					
Donations and legacies	2	141,276	-	141,276	131,051
Other trading activities	3	10,939	-	10,939	14,384
Investments	4	48	4	52	305
Charitable activities	5	15,446	-	15,446	15,741
Other		698	-	698	-
<b>Total Income</b>		<b>168,407</b>	<b>4</b>	<b>168,411</b>	<b>161,481</b>
<b>Expenditure on:</b>					
Raising funds		12,068	-	12,068	-
Charitable activities	6	184,668	1,000	185,668	161,024
<b>Total Expenditure</b>		<b>196,736</b>	<b>1,000</b>	<b>197,736</b>	<b>161,024</b>
Net income/(expenditure)		(28,329)	(996)	(29,325)	457
Transfers between funds		5,573	(5,573)	-	-
<b>Net Movement in Funds</b>		<b>( 22,756)</b>	<b>( 6,569)</b>	<b>( 29,325)</b>	<b>457</b>
<b>Reconciliation of Funds</b>					
Total funds brought forward		360,547	25,657	386,204	385,747
<b>Total Funds Carried Forward</b>		<b>£337,791</b>	<b>£19,088</b>	<b>£356,879</b>	<b>£386,204</b>

All of the above amounts relate to continuing activities.

# SCOLIOSIS ASSOCIATION UK

## BALANCE SHEET

AS AT 31 MARCH 2022

	Note	2022		2021	
		£	£	£	£
<b>Current Assets</b>					
Debtors	11	10,399		11,808	
Cash at bank and in hand		<u>353,118</u>		<u>385,526</u>	
		363,517		397,334	
<b>Creditors: Amounts falling due within one year</b>	12	<u>(6,638)</u>		<u>(11,130)</u>	
<b>Net Current Assets</b>			<u>356,879</u>		<u>386,204</u>
<b>Net Assets</b>			<u>356,879</u>		<u>386,204</u>
<b>The funds of the charity:</b>					
Unrestricted Funds		298,049		318,539	
Designated Funds		<u>39,742</u>		<u>42,008</u>	
Total Unrestricted Funds	14		337,791		360,547
Restricted Funds	15		<u>19,088</u>		<u>25,657</u>
<b>Total Charity Funds</b>			<u>356,879</u>		<u>386,204</u>

These financial statements were approved by the Trustees on 14 September 2022 and are signed on their behalf by:

*Stephanie Clark*

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DR S CLARK (CHAIR OF THE TRUSTEES)

**SCOLIOSIS ASSOCIATION UK**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2022**

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**1) ACCOUNTING POLICIES**

**General information and basis of preparation**

Scoliosis Association UK is a Charitable Incorporated Organisation, registered in England and Wales (charity no: 1181463).

The charity constitutes a public benefit entity as defined by FRS102.

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 (FRS102) issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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 presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

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.

**Income recognition**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income can be measured reliably.

**Expenditure recognition**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to the category.

Expenditure on raising funds was previously netted off against income but income is now recorded gross.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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

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

# SCOLIOSIS ASSOCIATION UK

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

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### 1) ACCOUNTING POLICIES (continued)

#### **Taxation**

The charity is exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Fixed assets**

The charity's policy is to capitalise fixed assets over £7,000. Expenditure below this threshold is recognised as expenditure in the year in which it occurs.

#### **Stocks**

No value is placed on stocks of stationery or advertising materials held by the charity.

#### **Debtors and creditors receivable /payable within one year**

Debtors and creditors receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and at bank.

#### **Fund Accounting**

Funds held by the charity are either:

Unrestricted general funds - these are funds that can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity.

Designated funds - these are funds that have been set aside by the trustees for particular purposes.

#### **Going Concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**SCOLIOSIS ASSOCIATION UK**

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

**YEAR ENDED 31 MARCH 2022**

**2) DONATIONS & LEGACIES**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds 2022</b>	<b>Total funds 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	94,626	-	94,626	63,978
Legacies	11,000	-	11,000	18,180
BSRF Grant	25,620	-	25,620	35,878
Gift Aid	7,030	-	7,030	5,015
Other	3,000	-	3,000	8,000
	<u>141,276</u>	<u>-</u>	<u>141,276</u>	<u>131,051</u>

**3) OTHER TRADING ACTIVITIES**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds 2022</b>	<b>Total funds 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fundraising activities with BSRF	7,217	-	7,217	8,977
Christmas cards	2,751	-	2,751	2,016
Raffle	119	-	119	2,261
500 Club	383	-	383	362
Other Activities	469	-	469	768
	<u>10,939</u>	<u>-</u>	<u>10,939</u>	<u>14,384</u>

**4) INVESTMENTS**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds 2022</b>	<b>Total funds 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank interest receivable	<u>48</u>	<u>4</u>	<u>52</u>	<u>305</u>

**5) INCOME FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds 2022</b>	<b>Total funds 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Subscriptions	<u>15,446</u>	<u>-</u>	<u>15,446</u>	<u>15,741</u>

**SCOLIOSIS ASSOCIATION UK****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2022**

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**6) EXPENDITURE ON CHARITABLE ACTIVITIES**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Awards	2,266	1,000	3,266	1,560
Staff costs	116,756	-	116,756	105,375
Website costs	3,376	-	3,376	4,629
Support costs (Note 7)	53,883	-	53,883	45,127
Governance costs (Note 8)	8,387	-	8,387	4,333
	<u>184,668</u>	<u>1,000</u>	<u>185,668</u>	<u>161,024</u>

**7) SUPPORT COSTS**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Office costs	52,170	-	52,170	44,903
Meetings, travel & subsistence	203	-	203	-
Bank Charges	1,510	-	1,510	224
	<u>53,883</u>	<u>-</u>	<u>53,883</u>	<u>45,127</u>

**8) GOVERNANCE COSTS**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Fees payable to independent examiner	3,240	-	3,240	2,160
Professional fees	5,147	-	5,147	2,173
	<u>8,387</u>	<u>-</u>	<u>8,387</u>	<u>4,333</u>

**9) TRUSTEE REMUNERATION**

Trustees do not receive any remuneration or fees and no trustees were reimbursed for expenses during the year (2021 - nil).

**SCOLIOSIS ASSOCIATION UK****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2022**

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**10) STAFF COSTS AND EMOLUMENTS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Salaries and wages	109,146	99,558
Social security costs	5,886	4,605
Employer pension costs	1,724	1,212
	<u>116,756</u>	<u>105,375</u>

Average number of paid staff on a head count basis for the year was 4 (2021 - 4)

None of the employees' emoluments exceeded £60,000

**11) DEBTORS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Debtors	6,059	5,165
Prepayments	4,340	6,643
	<u>10,399</u>	<u>11,808</u>

**12) CREDITORS: Amounts falling due within one year**

	<b>2020</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Creditors	2,507	11,130
Accruals	4,131	-
	<u>6,638</u>	<u>11,130</u>



# SCOLIOSIS ASSOCIATION UK

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### YEAR ENDED 31 MARCH 2022

#### 13) COMMITMENTS UNDER OPERATING LEASES

Total rental payments due under operating leases are as follows:

	2022 £	2021 £
Within 1 year	10,000	6,345
Within 2 to 5 years	-	-
	<u>10,000</u>	<u>6,345</u>

#### 14) UNRESTRICTED FUNDS

	Balance at 1 Apr 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 Mar 2022 £
General funds	318,539	168,407	(194,470)	5,573	298,049
<i>Designated funds:</i>					
a) Ailee Harrison Fund	5,000	-	(175)	-	4,825
b) Hill, Pedder, Minns Fund	37,008	-	(2,091)	-	34,917
	<u>360,547</u>	<u>168,407</u>	<u>(196,736)</u>	<u>5,573</u>	<u>337,791</u>

- a) The Ailee Harrison Fund arose from a legacy and is used to provide financial prizes for art projects.  
b) The Hill, Pedder, Minns Fund arose from 3 legacies and is used to provide grants to members of up to £500 for equipment relating to their condition.

#### 15) RESTRICTED FUNDS

	Balance at 1 Apr 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 Mar 2022 £
a) London Law Trust	1,315	-	-	(1,315)	-
b) Strongbones Fund	3,256	-	-	(3,256)	-
c) ARISE	21,086	4	(1,000)	(1,002)	19,088
	<u>25,657</u>	<u>4</u>	<u>(1,000)</u>	<u>(5,573)</u>	<u>19,088</u>

- a) London Law Trust provided funding for a Baby Project which involved provision of booklets giving advice around pregnancy.  
b) Strongbones Fund was set up for the provision of family days.  
c) ARISE fund provides travel grants of up to £500 to young researchers (the Charles Manning Award).

Some expenditure classified as unrestricted in previous years related to the restricted funds above.  
Transfers to unrestricted funds have been made to correct the closing balances.

**SCOLIOSIS ASSOCIATION UK**

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

**YEAR ENDED 31 MARCH 2022**

**16) ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Net current assets £</b>	<b>Total £</b>
<b>Unrestricted funds</b>		
General	298,049	298,049
Designated funds	39,742	39,742
Restricted funds	19,088	19,088
<b>Total funds</b>	<b>356,879</b>	<b>356,879</b>

**17) RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year. (2020-2021 - nil)

**18) PRIOR YEAR - UNRESTRICTED FUNDS NOTE**

	<b>Balance at 1 Apr 2020 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance at 31 Mar 2021 £</b>
General funds	316,531	161,472	(159,464)	-	318,539
<i>Designated funds:</i>					
Ailee Harrison Fund	5,000	-	-	-	5,000
Hill, Pedder, Minns Fund	38,568	-	(1,560)	-	37,008
	<b>360,099</b>	<b>161,472</b>	<b>(161,024)</b>	<b>-</b>	<b>360,547</b>

**19) PRIOR YEAR - RESTRICTED FUNDS NOTE**

	<b>Balance at 1 Apr 2020 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance at 31 Mar 2021 £</b>
London Law Trust	1,315	-	-	-	1,315
Strongbones Fund	3,256	-	-	-	3,256
ARISE	21,077	9	-	-	21,086
	<b>25,648</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>25,657</b>