



**A fulfilled life for everyone
affected by spinal cord injury**

sia spinal
injuries
association
for life after spinal cord injury



ANNUAL REPORT AND FINANCIAL STATEMENTS

Year ended 31 March 2022

ANNUAL REPORT 2021/22 CONTENTS

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WELCOME FROM OUR CHAIR AND CEO

In late 2021 and early 2022, much was made of phrases like 'new normal' and 'living with the virus' when it came to continuing our daily lives against the backdrop of a global pandemic. The hope evoked by these phrases, which came from the easing of restrictions and the wider roll out of vaccinations, was tempered by the onset of new variants, hyperinflation and a cost-of-living crisis. And for spinal cord injured people and their families, so many dependent on care and carers, on universal credit, on precarious jobs and a national healthcare service unable to meet their vital daily needs, the supposed new normal has been anything but.

This was a year when we had a 211% increase in calls regarding breakdown in care packages (page 10); a year when our annual 'What Matters?' survey revealed a new low in our members' experiences of lack of access to basic social care and health services; a year when our mental health research, published in our 'It's Not Just Physical' report (page 5) revealed that people with a spinal cord injury (SCI) are three times more likely to consider suicide than the rest of the population, and yet have almost no access to specialist counselling services.

And so, for SIA there has been no 'new normal'. It has been a year to build our response around being an 'association for all' – a charity offering **expertise** in every area of need, that can raise members' **voices** as and when they need to fight for their rights and services, and that can provide a **network** of trusted partners available to all wherever they are in the country. This redoubled effort and expansion has had a truly remarkable impact on so many.

As you will read, our specialist clinical capacity now includes five specialist nurses, an occupational therapist and a specialist counsellor, with plans to expand further through 2022/23. We have built an advocacy team now capable of taking up cases for health and social care provision on behalf of spinal cord injured people. We have carried out regular user-informed surveys and research to build a case for change in areas such as care, mental health and continuing healthcare. And because of all that, we have been able to lead campaigns such as fighting for access to carers with the Migratory Advisory Committee (page 6).

Behind all this work has been our digital transformation. Members and their families were able to book a support, training or advocacy session with any of our support and clinical staff within a few clicks. Our expanded clinical specialist team were able to reach more SCI people and healthcare professionals through virtual sessions, our online cafes enabled greater connections between those within our community, our campaigns colleagues connected with ministers through virtual meetings, and the APPG had more organisations, more MPs and government level representation than ever.

I hope you feel as proud as we do of the staff and volunteers who have achieved all this. Looking ahead, we have so much to look forward to. The legacy of Martin's Mountain – the climb of Mt. Kilimanjaro led by our vice president Martin Hibbert who was injured in the 2017 Manchester Arena bombing (page 5) – will continue to build public engagement in our cause. Our new strategy will define how we can become an association for everyone. Above all else, what we learn from our members about their everyday experiences serves as a daily reminder of the work ahead of us. For the 2,500 people paralysed by spinal cord injury each year, we cannot – we will not – let 'new normal' mean anything less than a fulfilled life.

Claire Martin – Chair of trustees

Nik Hartley OBE – Chief executive officer

HIGHLIGHTS OF 2021/22



OUR KEY ACHIEVEMENTS

1. 'What Matters?' report

Our research offered a startling snapshot of what really matters to SCI people, creating a cornerstone for our work moving forward. Respondents were asked to list concerns in three main areas – **physical health, mental wellbeing and the day to day running of their lives**. Lack of accessibility was the key message from our community with barriers to employment, mental health support and social care provision among the chief concerns. As a result of these findings, we have committed to redoubling our services to build more research, advocacy and campaigning around these three main areas.

This includes driving towards:

- Better access to specialist healthcare from healthcare professionals
- Access to ongoing psychological support from the point of injury and rehabilitation
- Care support built around a SCI person's needs

2. 'It's Not Just Physical' report

Our report revealed that people living with SCI are three times more likely to have suicidal thoughts compared to the general public. Additionally, we learned that those who did receive psychological support via the NHS following injury, stopped it because it was either not appropriate for their condition or was making their condition worse.

Following these revelations, we have committed to:

- Expanding our specialist counselling service
- Research best practice to ensure tailored, appropriate mental health support is offered in healthcare settings
- Build our advocacy service capacity to ensure better access to mental health services

3. Martin's Mountain campaign

Through the extensive public engagement generated by Martin's Mountain, a high-profile media and £1m fundraising campaign around our vice president Martin Hibbert's climb of Mt Kilimanjaro, spinal cord injury – and the work of SIA – has been brought under a national spotlight. Martin was paralysed in the Manchester Arena bombing in 2017 yet was determined to turn an act of terror into a force for good, focusing on the charity which helped rebuild his life after injury. You can read more about the fundraising aspect on page 15.

This project has also:

- Provided a platform for SIA to engage with new members and supporters
- Raised the charity's profile
- Brought spinal cord injury and the challenges faced by disabled people in the UK into a national focus

4. Migration Advisory Committee (MAC) care campaign

We worked closely with the MAC, an independent group which advises the government on migration issues, providing input from SCI people into how the availability of vital live-in carers and personal assistants has been impacted by the ending of free movement following Brexit. Many SCI people rely upon employing health and social care workers from overseas and the massive shortage in skilled carers during 2021 has been devastating.

Feedback from our members ensured that:

- MAC's urgent recommendation for fast-track visas for overseas care workers wishing to work in the UK led to care workers being added to the shortage occupation list and their status changed to ensure eligibility for visas
- A bespoke immigration solution for SCI people wanting to directly recruit and employ live-in carers be considered

5. Our digital transformation

We reached more people than ever before through our digital transformation. Our online booking system gave members the chance to book support, training and advocacy sessions quickly and easily while virtual offerings allowed the clinical specialist team to reach more people, provided opportunities for connections within the SCI community and enabled greater networking platforms for campaigns colleagues.

Additionally:

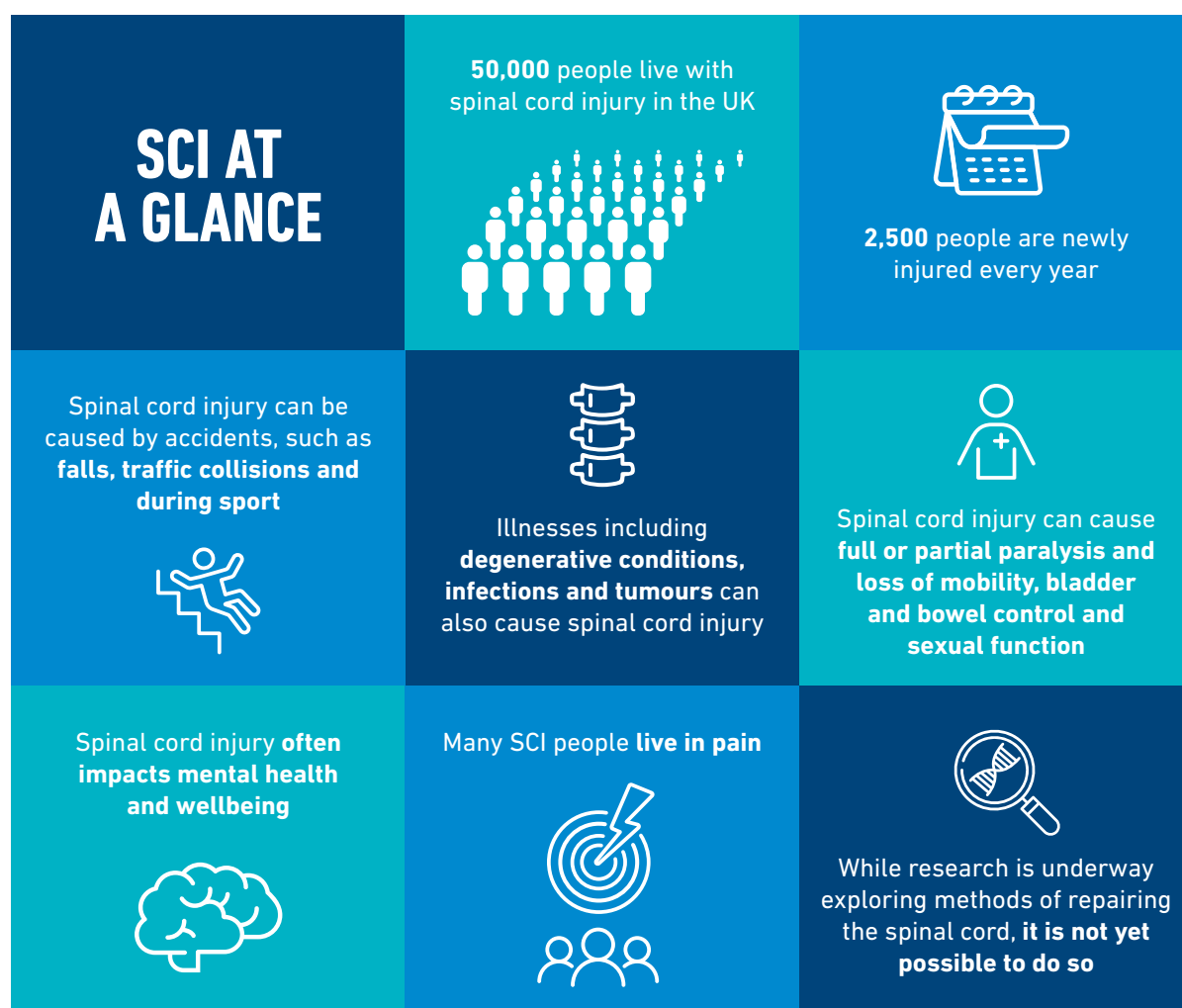
- Our newly launched website had over 125,000 visits during the year, an increase of 14% on the previous year with notable increases in traffic following Martin Hibbert's appearances on national television to promote Martin's Mountain
- We responded to the need for more immediate, visual and engaging content about spinal cord injury through our digital channels, providing over 2.5m opportunities to see our stories and messages across our social media channels, with over 87,000 engagements

SPINAL CORD INJURY AT A GLANCE

During 2020/21*:

- **2,307** patients were referred to the specialist SCI centres in England, of which 830 (36%) were admitted as in-patients and **628 (27%)** were seen as out-patients
- **38%** of injuries were caused by accident and **52%** were caused by illness or a medical condition. No cause of injury was reported in **10%** of those referred
- The most common cause of injury resulting from an accident were falls (**26%**).
- The most common cause of injury resulting from an illness or condition was disc prolapse (**27%**)
- **25%** of injuries resulted in paraplegia and **34%** tetraplegia
- **11%** of injuries were recorded as cauda equina syndrome, and no level of injury was recorded in **30%** of cases
- **61%** of people referred to an English SCI Centre were male, **39%** were female
- The biggest age group sustaining new injuries was **60-69 years olds**
- **65%** of newly injured people were over the age of 50 years old

* Findings sourced from the National Spinal Cord Injury Database Annual Report 2020/21. Statistics based on people referred to specialist SCI Centres in England only, in 2020/21. Most publicly available statistics at the time of approval.



VISION, PURPOSE AND PUBLIC BENEFIT

OUR VISION

A fulfilled life for everyone affected by spinal cord injury.

OUR PURPOSE

Partnering with the spinal cord injured community to ensure equality and quality of life through campaigning, educating and supporting.

OUR VALUES

- Work together in an environment based on respect and mutual trust
- Always be user-led in our decision-making and development
- Be committed to the ever-changing needs of spinal cord injured people by campaigning for the best treatment and care
- Challenge perceptions and behaviours towards spinal cord injury, ensuring a more inclusive society
- Have integrity in our work, collaborating with others where a greater impact can be achieved

Spinal cord injured people are front and centre of all that we do. Through our annual 'What Matters?' survey, SCI people tell us what barriers they face and what their priority needs are. This feedback informs the development of our services and will underpin our new strategy from 2023.

Our 2021/22 key targets were to:

1. **Influence** the quality of health and care services used by SCI people
2. **Support** the wellbeing of SCI people and their families
3. **Enhance** the inclusivity of SCI people in society
4. **Build** engagement with the SCI community to make our voice stronger
5. **Deliver** existing and new high-impact services to support SCI people

Our committee structure connects the board to support the leadership team. Key agreed objectives and milestones are reviewed quarterly to keep progress on track and identify areas in need of additional support. In this way, we can report to the board and wider SCI community on our progress in realising our vision.

ACTIVITIES AND ACHIEVEMENTS

For the purposes of this report, we present our work and vital achievements in 2021/22 under three key headings:

- **Advocacy and representation**
- **Information and advice**
- **Support**

Further achievements across the breadth of the organisation come under three additional headings:

- **Communications and engagement**
- **Staff and volunteers**
- **Fundraising**

All our activities focused on enabling everyone affected by spinal cord injury to lead fulfilled lives and were undertaken to further our charitable purposes for the public benefit.

Despite the challenges the Covid-19 pandemic continued to present, we provided a range of services for our membership of nearly 14,500 people. Whether their connection to SCI was personal or professional, we ensured all those needing access to our expertise could do so when it was most needed.

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

Advocacy and representation

With healthcare inequalities under national scrutiny, we successfully delivered national campaigns which are helping transform the lives of thousands of SCI people across the UK alongside providing expert advocacy and specialist clinical services.

- We worked closely with the Migration Advisory Committee (MAC) ensuring a greater understanding of the care sector crisis and how issues with recruiting overseas live-in and live-out carers affect SCI people (as detailed on page 6).
- We continued providing the secretariat for the All-Party Parliamentary Group (APPG) on SCI, which gives MPs an insight into the issues facing our community and how they can help address them. The numbers of MPs, peers and observers attending the APPG meetings continued to increase throughout the year, helped by virtual meetings. The APPG chair is now Andy McDonald, MP for Middlesbrough.
- We conducted a successful Q&A with Justin Tomlinson MP, then minister for disabled people, to work with SIA during 2022 following the MAC report publication into the impact on the social care sector from the ending of free movement. While attending the March 2022 APPG meeting, she heard about the issues for SCI people with recruiting live-in carers.
- MPs Iain Steward and Ben Everitt visited SIA House to meet staff, learn more about SIA and see our newly refurbished workspace. We demonstrated our credentials as an organisation that should be involved in local decision-making, for example being more integrated with Milton Keynes Hospital.

- Our comprehensive 'What Matters?' survey was completed by 472 people, which, along with a series of focus groups, led to publication of October's final report (as detailed on page 5).
- We worked with the NHS and Department of Health and Social Care to prioritise the needs of SCI people with regards to policy change and strategic development. We successfully bid for NHS England grant funding to develop our services and facilitate the work of specialist settings and other health service areas supporting SCI people.
- We successfully campaigned to ensure the spinal cord injury wards handed over to general medical use during the pandemic would be reverted to spinal centre use as soon as possible.
- We contributed to a comprehensive submission on vulnerability to Covid-19 resulting in an enquiry being led by the APPG on Vulnerable Groups to Pandemics. All evidence gathered will inform the APPG's recommendations to the government regarding the needs of vulnerable groups during future pandemics.
- We continued to play an active role in the clinical reference group (CRG) on spinal services and the eight working groups reviewing and developing best practice for the National Standards of Care for SCI people. These new standards help standardise specialist care provided across the country and support collaborative working between spinal centres.
- We raised awareness and understanding of pressure ulcers among SCI people and healthcare professionals. An enormous and costly problem for the NHS, pressure ulcers can devastate lives, yet skin damage is preventable with the right knowledge and support. Our activities included:
 - Actively promoting Stop the Pressure Day, a national initiative driven by NHS England/Improvement to raise awareness of pressure ulcers
 - Actively engaging with the National Wound Care Strategy Programme through our role as a Patient and Public Voice (PPV) which allows us to influence development and delivery of support for those with pressure ulcers
 - Working as a PPV in an external stakeholder reference group for Nine Global Health, who hope to secure further funding from NHS England for a project exploring the use of artificial intelligence in supporting wound healing
- We joined influential collaborative groups including the Inequalities in Health Alliance. We also forged closer ties with several APPG's, including those on disability, social care, vulnerable groups to pandemics and mental health.
- We worked with the Department for Environment, Food and Rural Affairs (Defra) on the interim review into the impact of the plastic straw ban, passing our members' views on to Defra to incorporate into their findings.
- We provided clinical and direct advocacy to negotiate vital health, care and support services, such as helping secure funding and confirming rehabilitation plans with healthcare professionals.
- Our support line received its highest number of calls to date, handling over 3,000 enquiries over the year with a 211% increase in calls around breakdown in care packages alongside enquiries about/to our counselling and SCI clinical specialist team services.
- We delivered continuing healthcare casework (CHC), helping 220 people with care packages to meet their needs and assisting 36 people with social care casework support
- Our network of regional support coordinators and volunteers continued providing peer support to meet the practical and emotional needs of SCI people. More than 1,400 support sessions were delivered, with 530 people supported who were entirely new to SIA. More than 260 friends and family members received support.

- We diversified our growing clinical services offering, expanding into occupational therapy. Now with five specialist nurses alongside an occupational therapist (OT) and counsellor, our clinical specialist team continued to offer expertise in spinal cord injury nursing and OT to healthcare professionals, while also working directly with SCI people offering support and guidance on issues such as bowel management in hospital and at home. The team adapted well to the virtual sessions enabling them to see more people while continuing to deliver face to face sessions. Our SCI clinical specialist service received 879 referrals during 2021/22.
- Alongside colleagues in our support network team, our SCI clinical specialist team delivered 29 service introduction talks to around 300 people working for our partners and in other healthcare settings, to raise awareness of the support SIA can provide. The team also contributed to the Multidisciplinary Association for Spinal Cord Injured Professionals (MASCIP) conference.
- We helped to create 157 potentially life-saving emergency care plans (ECPs). These crucial care plans give SCI people greater confidence that their unique medical needs would be met if they were admitted to hospital.

Information and advice

We developed and shared knowledge and training for SCI people, their families, friends, carers, healthcare professionals and all organisations working with and for the sector while creating opportunities to connect with others and build understanding.

- We collaborated with the Universities of Reading and Buckingham to conduct research into the mental health needs of SCI people. We shared the findings, which were published in our landmark 'It's Not Just Physical' report (as detailed on page 5), with senior NHS managers and will continue using the research to influence the mental health agenda in 2022 and beyond.
- We hosted fortnightly virtual cafes, providing information about our services, as well as signposting access to education and information on living with a spinal cord injury. Around 220 people attended our 23 cafes which covered topics including wheelchair skills, meditation, getting outdoors, cauda equina syndrome (CES) and much more.
- We engaged, informed and connected readers through the pages of Forward, our sector-leading magazine for the SCI community. Available in both a digital and paper format, the new 60-page magazine underwent a redesign to update its look and is now published quarterly, offering readers curated, seasonal content.
- We welcomed over 200 people to our inaugural Festival, an educational and fundraising event for junior solicitors from across our networks. Providing a unique opportunity to show a fuller picture of SCI and how solicitors can be involved in working alongside SIA, it helps ensure spinal cord injured clients are signposted to us as a key resource.
- Our clinical specialist team provided training and education for nearly 400 healthcare professionals through a series of virtual education modules alongside face-to-face sessions. This enabled us to offer education to NHS trusts and other larger healthcare settings, alongside smaller bespoke sessions for personal assistant (PA) teams and care homes. We've held three successful virtual education sessions on neurogenic skin, attracting 75 attendees, and we are soon to launch a respiratory function module.
- We launched an online course for healthcare professionals providing information about SCI and the specialist care needed in the final stages of life, something too often lacking in a general nursing/care setting. A collaboration between SIA's specialist nurses and Princess Alice Hospice in Surrey, the module 'A Fulfilled Life: The final chapter' was initiated and sponsored by SIA members Leo and Mary Tye.
- Under the SIA Academy umbrella, our research group is uniquely placed to be the sector lead in patient-led research and in ensuring the patient voice is part of all research. This is done by gaining an understanding of what is important to SCI people in several ways, including through surveys including our annual 'What Matters?' survey and contributing to external research through our ability to provide participants from our membership.

- Plans to develop our SIA Academy offering include the launch of a self-care hub on our website which will provide educational opportunities and information for SCI people, their friends and families under the banners of body, mind and life.
- We created opportunities for staff and volunteers to broaden knowledge and gain a greater understanding of the work other SIA teams do and how this relates to the SCI community we serve through informal 'learn over lunchtime' sessions. We ran 25 sessions with over 200 attendees covering topics which included sexual function, pain and spasm and emotional and psychological wellbeing.
- We relaunched our monthly e-newsletter - The Voice - in a revised format to reflect a fresher, more modern tone of messaging. Providing digestible updates on our services, the publication reached an average of 12,329 each month and attracted over 1,500 new subscribers.

Support

- Ensuring spinal cord injured (SCI) people, their friends and families are connected, not just with the right services from our expanding network of people and organisations, but with peers to share experiences and to help rebuild their lives, from the moment of injury onwards. We have a total of 14,420 members and of these 9,277 are SCI. Other members include family and friends and health and social care professionals.
- We enhanced our existing partnerships and created new ones, connecting our spinal cord injured members with those specialising in different aspects of life with SCI, such as rehabilitation, finance, well-being, care and legalities. Among them are charities, companies and other organisations that share our values and ambitions. Over the course of 2021/22, we enabled over 300 connections between SCI people and our partner organisations.
- We continued to provide SCI people with advice on and recommendations to external organisations we know and trust through our growing corporate partnerships and business membership scheme.
- We continued to offer all regional services access to advocacy and representation digitally through our enhanced digital platform.
- SIA Healthcare, our reliable home delivery service for SCI people's urology, stoma, pharmaceutical and lifestyle needs, has been especially valuable throughout the pandemic. Last year, more than 26,000 products and prescriptions were delivered to our members.
- SIA Case Management, operated in partnership with Bush and Co, continued to be a leading case management service to identify, plan and meet the long-term care needs of SCI people with a personal injury legal settlement to help them rebuild their lives.
- Our merger with Cauda Equina Syndrome UK (CES UK) last year brought new members to SIA. Since the merger, there has been a significant rise in those looking for support around the physical and psychological complications of living with CES.
- Our free counselling service, led by a trained counsellor who is spinal cord injured, has been extremely popular, supporting 69 SCI people and delivering a total of 333 telephone and virtual sessions, including help for friends and family. In direct response to the high demand for and success of this unique service, we have now increased our capacity, bringing on two further qualified counsellors as volunteers, both of whom are SCI. One is a trained couples counsellor, enabling us to refine our service further.

Communications and engagement

As we work to provide the hope, skills and practical knowledge needed to lead a fulfilled life, it is critical we continue raising the profile of spinal cord injury beyond those immediately affected by it. The Martin's Mountain project (as detailed on page 5) propelled our cause into the national spotlight, simultaneously increasing the visibility and profile of SCI while raising awareness of the challenge itself. We continue to work with media outlets to provide an insight into life with spinal cord injury and how our services can help make a difference. We featured in TV coverage on BBC News, ITV's Good Morning Britain, ITV News Granada, Sky News and in the national press, with articles in The Times, The Sunday Mirror, Daily Mirror and the Mail on Sunday. This was complemented by regional coverage across various media.

Our new customer relationship management (CRM) database allows us to improve our current internal processes as well as communications with external members and supporters. Incorporating all elements of our work including membership, fundraising and our front facing services, the system helps streamline internal processes and communicate with service users much more efficiently.

Staff and volunteers

Of our 62 staff employed over the course of the year, and our 20 volunteers, 37 have a spinal cord injury. Our volunteers generously gave over 3,000 hours of their time offering their skills and experience across all aspects of our work including in fundraising, administration and peer support. This was lower than usual due to challenges posed by Covid-19 to effectively recruit and support volunteers. As well as gaining from their input, SIA aims to give volunteers opportunities that will enhance their skills and expertise, contributing to their future plans and careers, and many go on to gain paid employment having worked with SIA.

Working against the backdrop of a pandemic raised particular challenges for those with spinal cord injuries this year, yet our trained volunteers whole-heartedly welcomed the chance to offer face to face support within their communities again. They became regular visitors to the specialist spinal units, major trauma centres and other clinical settings across the country as well as continuing to offer support virtually.

The roll out of our volunteer-led community groups offered SCI people, their friends and family much needed opportunities to integrate back into society again through meeting with others, sharing experiences and finding support.

Fundraising

Corporate partnerships and membership, sponsorship, trusts and foundations, special events, community and challenge events, individual donations and legacies financially support our work and this is only possible thanks to the ongoing generosity of our supporters. We received income from 1,660 donors and fundraisers, 105 charitable trusts and 103 companies in 2021/22.

At the start of the financial year, our activities for the year ahead were still affected by the ongoing impact of Covid-19. Our original plan was to deliver the Martin's Mountain project (as detailed on page 5) in September 2021. However, the climb was postponed until June 2022, and we refocused efforts onto other Martin's Mountain fundraising initiatives.

We continued developing our trusted partnerships, rolling out the new model of working together so partners become an integrated part of SIA's network of people and partners, with plans to expand into the care sector. Face-to face special and challenge events resumed in the autumn of 2021 and we delivered seven special and challenge events in just seven months, boosting our income in the second half of the financial year. Other highlights included our Christmas appeal, acquiring project funding for a digital services project and securing funding from NHS England for service expansion.

Due to the success across the team's activities, fundraising income in 2021/22 exceeded the mid-level income scenario of our original budget planning. Fundraising expenditure was lower than planned due to the postponement of the Martin's Mountain climb.

Over the past year we have had three commercial participator agreements in place, two relating to the sale of Martin's Mountain merchandise and one relating to the sale of charity advent calendar products. Contractual agreements were in place, and review meetings held, with all commercial participators to ensure that they abided by the Code of Fundraising Practice and, specifically, protected vulnerable people and other members of the public from behaviour such as unreasonably intruding on their privacy, making unreasonable persistent approaches for soliciting money, or placing undue pressure on them to give money or other property.

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

We are very thankful to everyone who has supported our work throughout the year. Here are just some of the ways people and organisations have raised funds for us:

Individual giving and legacy income

We received more than £157,00 from one-off donations, regular direct debit gifts, payroll giving, in memory donations and in lieu of celebrations gifts. We launched an appeal in the summer and grew our Big Give Christmas appeal raising over £32,000. We are grateful to receive gifts in wills from people who have chosen to invest in our charity's future so we can continue supporting the SCI community and we offer all bereaved families the opportunity to set up a tribute page in memory of their loved ones.

Challenge and community events

This year saw a return to challenge and community fundraising with supporters taking part in a wide range of events to raise vital funds for SIA collectively raising over £86,000 across our challenge events. We were also supported by wonderful and creative community fundraisers across the country. Building support for our work in local communities is a vital part of our awareness raising, allowing us to reach more SCI people who could benefit from our services.

Corporate sponsors and partners

Businesses from the legal, care, finance, medical product and other sectors supported our work through partnerships, corporate membership, sponsorship of our services and events and charitable donations. We launched the second year of our corporate partnership pilot model, through which we work with a range of organisations providing expert services to SCI people. We now have 19 trusted partners working with us across the UK and 39 business members linking into our network of people and partners.

Events

In September 2021, we were delighted to return to delivering in-person events including the Gunpowder Ball in London which raised over £70,000. We launched Festival, an innovative CPD event for upcoming legal professionals. The year ended with our flagship dinner, the Cornflower Ball in Manchester that raised a record-breaking £170,000.

Trusts and foundations

We received funding from 105 trusts and foundations towards our charitable services, including peer support, specialist clinical advice, advocacy and training and our support line. This included a three-year grant from NHS England to expand our clinical specialist team and recruit an academy and impact manager.

Martin's Mountain fundraising

The 'Martin's Mountain' project centred around SIA vice president, Martin Hibbert climbing Mt. Kilimanjaro. Despite being twice delayed and rescheduled for June 2022, the challenge has continued gathering momentum and accumulating funds towards the ambitious fundraising target of £1m. Following a range of fundraising activities throughout the year, just under £260,000 was raised during 2021/22. This included a prize draw, merchandise sales, public donations following TV appearances on BBC Breakfast, sponsorship donations and engagement in the #MY19 fundraising initiative. The remaining funds will be raised in 2022/23.

This project is much more than a fundraising initiative and has already provided a huge platform for SIA to engage with new members and supporters, raise the charity profile and awareness of spinal cord injury as well as the challenges faced by disabled people in the UK.

We will also aim to strengthen and expand our social enterprises to achieve a more sustainable balance between earned and voluntary income, whilst enhancing our services.

We are extremely grateful to everyone who has supported our work over the past year, helping expand our reach and influence so we can continue providing much-needed advice, advocacy and support to the SCI community.

FUTURE PLANS

2022 marks the final year of our current five-year strategic plan, Fulfilled Lives. Over the next 12 months, we will develop a new plan, whilst also delivering the following charity-wide priorities to ensure that we are ready to implement our new strategy from April 2023.

- **Referrals:** Implement protocols to ensure that people who turn to us for help are referred seamlessly between our frontline services and network of partners
- **Digital:** Fully embed our new CRM database and launch the next phase of our website
- **Members:** Improve the ways by which members of SIA can find, join and engage with us throughout their lives
- **Messages:** Ensure accurate and consistent messaging on all matters relating to spinal cord injury, to inform our internal and external communications
- **Healthcare settings:** Strengthen our relationship with spinal centres, major trauma centres and other settings where spinal cord injured people can find us and our vital services
- **EDI:** Develop and launch an Equality, Diversity and Inclusion strategy to underpin everything we do
- **Learning and Development:** Embed a charity-wide plan to ensure everyone has the knowledge and skills to achieve their personal and professional development goals

In addition to these overarching priorities, we have set departmental goals, objectives and milestones for the next 12 months. We created a planning framework to bring together the needs of people affected by spinal cord injury, the charity's strengths and expertise, and our financial parameters. Our plans for the coming year are focused on addressing the challenges faced by spinal cord injured people relating to their body, mind or life. We will achieve this by amplifying the voice of our members, providing access to our team of experts and connecting them with our network of partners. Over the past year we have made great strides towards our ambition to become an association for all – one that can meet the holistic needs of the people we serve through our own services and those provided by our expanding partnership network. This ambition continues to drive our future plans and activities.

FINANCIAL REVIEW

Our gross income in 2021/22 was £2,905,051, and our expenditure was £2,584,775, resulting in a surplus of £320,276 at the end of the year.

Income of £2,905,051 was an increase of 19% compared with 2020/21. The main reason was the re-start of fundraising activities.

Income raised in 2021/22 has enabled us to keep our total free funds at a steady level of £3,615,483 (2021: £3,295,207), of which £1,160,112 is our unrestricted reserves and £707,246 is designated for activities in 2022/23 and beyond and £1,024,810 is designated for future depreciation of SIA House and other fixed assets. Our restricted reserves decreased slightly to £723,315. Our cash flow is stable, and our reserves are within the limits set out in our reserves policy.

The trustees are satisfied that the budgeted income and expenditure, our cash flow and level of reserves are sufficient to continue as a going concern in 2022/23.

Reserves policy

Our reserves policy, including agreed reserve levels, is reviewed by trustees annually as part of governance processes and takes into consideration our strategic plans, annual budget and the overall risk environment in which we operate.

We recognise the importance of holding sufficient reserves to be able to continue providing services to its beneficiaries without them suffering any immediate loss of service in the event of a material reduction in our income or sudden unexpected expenditure.

Trustees have adopted a risk-based reserves policy, taking into consideration risks associated with income and expenditure, likely ways in which income levels could materially change and/or we could experience sudden unexpected expenditure and possible “what if” scenarios.

The following principles apply:

1. That, unless already committed, funds held and expenditure relating to designated funds should be included in the calculation; for this purpose, the property and fixed asset designated funds will be excluded as these have been created to cover future depreciation charges. For 2021/22, only those reserves that are classed as Unrestricted will be considered as being available.
2. That funds held relating to restricted funds will be excluded from the calculation; such expenditure will also be excluded to the extent it is met by restricted fund income received.
3. Four categories have been used for estimating an appropriate level of free reserves. These were all considered by the senior leadership team (SLT). The highest impact value of the four categories will be used as the appropriate reserves level:
 - Working capital
 - Building
 - Continuity
 - Regulatory

Based on these calculations, £900,000 to £1,200,000 is considered to be an appropriate level of unrestricted reserves.

Trustees are satisfied that the current free reserves level of £1,160,112 (2020/21: £985,739) falls within the parameters of the reserves policy.

During the Covid-19 pandemic, the trustees have been regularly reviewing the reserves levels alongside our revised projections for 2022/23 and the results of our fundraising efforts.

	2022	2021
Restricted Funds	£723,315	£769,867
Designated Funds		
Property and fixed assets funds	£1,024,810	£1,042,685
Deposits from SIA groups	£7,246	£7,916
Events and awareness-raising	£150,000	£289,000
Expansion	£250,000	-
Campaigning and Counselling	£90,000	-
Investment in digital	£90,000	£100,000
SIA House maintenance	£120,000	£100,000
General/Free Funds	£1,160,112	£985,739
Total Funds	£3,615,483	£3,295,207

Investment policy

The charity has not held any investments during the current financial year.

Trustees agreed an internal process whereby annually they consider the strategic position regarding cash balances and risk, and any restrictions to be placed upon investments held at that time. Our finance and operations committee monitor the position regularly throughout the year.

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

Going concern

As we come out of the Covid-19 pandemic, the trustees consider the charity to be in a strong position. The trustees have considered the charity's ability to continue as a going concern and confirm that there are no known issues to be reported.

The risks and possible impact of Covid 19 have been continually monitored by the senior leadership team (SLT) and the trustees over the last two years.

The charity has a strong balance sheet, with free reserves of over £1,160,000 well within the reserve policy approved by trustees, and no indication of any short-term cashflow shortfall.

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

LEGAL AND ADMINISTRATIVE DETAILS

Company number	3175203
Country of incorporation	United Kingdom
Charity number	1054097
Country of registration	England & Wales
Company secretary	Nik Hartley OBE, Chief executive officer
Registered office	SIA House, 2 Trueman Place, Oldbrook, Milton Keynes, MK6 2HH

Trustees	Trustees, also Directors under company law, who served during the year and up to the date of this report were as follows:	
	Christina Dyson*	Faisal Hussain*
	Ron Dunning*	Christopher Keogh*
	Dr Rupert Earl* - resigned 26/2/22	Claire Martin*
	Peter Hamilton*	Aliyyah-Begum Nasser – resigned 22/11/21
	Dr Ram Hariharan	Mark Riddler* - resigned 21/06/22
	Mark Henderson*	Leanora Volpe
	Martin Hibbert* - resigned 26/2/22	Stephanie Whitmore
	Michelle Howard* - resigned 26/2/22	Peter Watts

**Denotes spinal cord injured Trustee*

Key management personnel	Nik Hartley OBE, Chief executive officer Anna Saunders, Director of business development Kathryn Hill, Interim director of programmes Svetla Stallwood, Director of finance and operations
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Bankers	Barclays Bank Plc, Muswell Hill, London, N10 1DD
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Auditor	Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London, EC1Y 0TL
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Solicitors	Freeths LLP, Routeco Office Park, Davy Avenue, Knowlhill, Milton Keynes, MK5 8HJ
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Patron	HRH The Princess Royal
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Life President	Baroness Masham of Ilton
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Vice-Presidents	Claire Williams OBE Lady Gillian Howard de Walden Martin Hibbert	Paul Roy Gerard McDermott QC
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Legal status

Spinal Injuries Association (SIA) was founded in 1974 as a registered charity (No.1054097). The company was incorporated as a charitable company (No. 3175203) limited by guarantee on 19 March 1996 and is registered in England and Wales. The governing instrument for the charitable company is the Memorandum and Articles of Association (updated November 2021).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Appointment of trustees

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

As far as is practicable:

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

Trustees' induction and training

On appointment, new trustees attend induction sessions with members of our senior leadership team and are provided with a comprehensive induction and resource materials. They are briefed on their legal obligations under charity and company law, on our governing documents, on the committee structure and decision-making processes, our services, the strategic, business, and fundraising plans and our financial performance and reserves. Trustees also complete safeguarding training. All trustees are encouraged to attend appropriate external training events to help facilitate their roles and fill any skills shortage identified by the annual skills audit.

Organisation

The board is responsible for the governance of the charity. The trustees delegate the running of the organisation to the chief executive, within a framework of delegated authority. The board meets four times a year. The board has established three committees with appropriate delegations:

The Finance and operations committee has key responsibilities for:

- undertaking deeper level scrutiny and give assurance to the board by reviewing the charity's policies, plans and reports relating to:
 - the charity's financial situation and associated risks
 - the charity's policies, plans and reports in relation to accountability and compliance
 - people services including attraction, retention and development of staff and volunteers as well as relevant legislative and regulatory requirements
 - oversight of the charity's assets including SIA House
 - oversight of planned maintenance and sustainability programs in relation to SIA House
- making strategic decisions and recommendations, where appropriate, to the Board in relation to the areas above
- supporting the senior leadership team (SLT) lead in the areas of finance, operations, governance, people and compliance

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

- supporting the executive lead/team in the area of business development, undertaking deeper level scrutiny on behalf of the board by reviewing the charity's policies, plans and reports relating to business development and making strategic decisions and recommendations to the board in relation to:
 - **Business development:** Building and managing relationships with individuals and/or to generate income for SIA, whilst also helping to achieve its charitable aims. Key drivers are growth, diversification and sustainability of income streams and networks
 - **Investments & partnerships:** including trust fundraising, corporate fundraising, corporate partnerships, business membership, sponsorship, challenge events, community fundraising, charity of the year, special events, individual giving, major donors, legacies, Christmas cards and special campaigns such as Martin's Mountain
 - **Enterprises:** Specific enterprises are not included in the remit of the Business development committee, as they are considered by the SIA Enterprises board. However, opportunities that combine activities across Investments & partnerships and Enterprise are included

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

- supporting the executive lead/team in the areas of service, campaigns, communication and engagement:
 - **Services:** remit includes the Support Network, the Academy including training and support to healthcare professionals, carers and self-care and research; counselling and mental health; advocacy
 - **Communications and engagement:** remit includes campaigns, policy-work, communications, marketing, publications, CRM, membership, engagement, and publications
 - **Risk Management:** oversight of relevant strategic risks: including safeguarding and other strategic/Board level risks that are assigned to this committee

Key executive personnel

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

Related parties

The charity owns the whole of the issued share capital of a trading company, SIA Enterprises (SIAE) Limited. The company is registered in England and Wales (No 6034183). SIAE achieved a profit of £536,303 (2021: £419,987). Distributable profits are donated to SIA. This arrangement is agreed by a Deed of Covenant which is reviewed annually.

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

Remuneration policy

Trustees are responsible for agreeing a remuneration framework, taking account of responsibilities and performance, the sector norms for charities of similar size, the external economic environment and financial affordability. Staff pay is normally reviewed by the trustees every 12-18 months.

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

Risk management

Over the last year, trustees examined and monitored the major strategic, business and operational risks that the charity faces and confirmed that systems are in place to enable the necessary steps to be taken to reduce these risks. We have a two-tier risk register to address operational and strategic risks. We use recognised risk management protocols and standards when assessing operational and strategic risks.

At the time of the publication of the 2021/22 accounts, there were six strategic-level risks identified and managed by the senior leadership team and overseen by the board and its committees.

- 1. Limited capacity to deliver successful corporate partnerships and fulfil partnership commitments** has been mitigated by greater staff capacity to manage and coordinate partnerships, collaboration with partners on the development of partnership agreements and activity plans, cross-departmental teamwork, regular reviews and feedback meetings.
- 2. Staff burnout and capacity loss as a result of ongoing changes in working practices and growth with the backdrop of the ongoing pandemic** has been mitigated by regular charity staff meetings and team catch ups, internal and external wellbeing support promoted throughout the charity, hybrid working pilot arrangements, new employee assistance programme promoted (including telephone support and counselling), people team leading on staff wellbeing and developing supportive culture, staff survey and feedback from teams/managers taken on board and encouraging staff engagement and motivation and compassionate leadership across the charity.
- 3. Reputational challenges from the governance change process not being rolled out effectively** have been mitigated by reviewing board elections and recruitment to build relevant, diverse and needed capacity into the board membership; development of committees reflecting the priorities and structure of the organisation and clear and transparent communication with members and other stakeholders.
- 4. The safeguarding of vulnerable adults in contact with our services** has been mitigated by clear and transparent safeguarding policies, staff, trustee and volunteer training, DBS checks and regular safeguarding group meetings. There is a Safeguarding Group that meets regularly and two safeguarding leads.
- 5. Controlling the levels of reserves against a changing and growing charity** has been mitigated by monthly review of our results against the budget, at least quarterly re-forecasts and annual review of our reserves policy.
- 6. The impact of the Covid-19 pandemic across the other five strategic risk areas** has been an entire project in itself, resulting in frequent managers/senior leadership team (SLT) meetings to review ever-changing income and expenditure projections, agreed short and long-term succession planning for senior staff and the board, regular review of government advice, information and intelligence that could impact our members and /or our service delivery programmes, maintaining good lines of communications between the charity and its stakeholders. At all times, the focus of this risk has been developing contingencies that achieve three aims: the safety of our staff and volunteers, the needs and support to our members and the viability of the charity.

Our Finance and operations committee, which meets quarterly, is responsible for oversight of the risk management framework and regularly reviews the risk register. Our senior leadership team reviews the risk register quarterly and is responsible for managing a set of effective measures to mitigate both the likelihood and impact of each risk with quarterly reports to delegated board committees for each risk.

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

Equality, diversity and inclusion (EDI)

SIA's vision is to uphold, promote and demonstrate best practice in equality, diversity and inclusion (EDI). SIA aims to be an inclusive charity through diverse representation at all levels, a culture that supports its people (trustees, staff and volunteers) to be themselves, and to be an all-inclusive organisation.

During the year, we set up an EDI focus group with representatives from across the charity to bring EDI to the forefront of all planning and to embed best practise within our culture, looking both internally and externally.

The group identified the following priorities as a basis for developing a fuller strategy over the coming year:

- influencing and informing departments and raising awareness of EDI within departmental decision making
- acting as an EDI conduit across the organisation, feeding recommendations and proposing areas for development
- implementing SIA's EDI strategy and embedding it into everything we do

We also aim to offer a supportive work environment, which is flexible and responsive to the needs of our diverse team. The identity and experience of our staff is diverse: we have 58% female and 30% male with 12% who preferred not to disclose. We have 5% Mixed White and Black Caribbean/Asian and 76% White with 19% preferring not to say. (Figures based on staffing on 31 March 2022).

Environmental sustainability

During the year, one of our planned key objectives was a review of our sustainability policy and strengthening and reviving our commitment to environmental sustainability.

We had also planned to develop 'SIA's Green Plan to Zero' setting our detailed actions in all areas of the charity. However, this had to be postponed to 2022/23 due to lack of resources and staff changes. At the time of writing this report, this work is very much under way.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees (who are also directors of Spinal Injuries Association for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice).

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

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

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

In so far as the trustees are aware:

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

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

Trustees have discharged these responsibilities by implementing a system of financial controls based upon:

1. Agreeing a budget for SIA and delegating responsibility for the control of the budget
2. Monitoring the implementation of the budget by receiving monthly and quarterly reports

The board of trustees meet quarterly and has delegated certain tasks to directly accountable committees. The finance and operations committee has delegated authority to deal with matters pertaining to development, human resources, financial matters and risk management. Other committees include the programmes committee (covering services, advocacy and campaigns and policy and communications) and the business development committee (covering income generation and external networks). Each committee meets quarterly. In order that urgent matters may be considered outside of full board meetings, the chair of SIA and the committee chairs meet with the CEO (and any other appropriate trustees by invitation) when required.

During 2021/22, the following specialist working group existed to look at specific areas of SIA's work and comprised a mix of trustees and senior members of staff:

Governance review working group (leading on reviewing and updating our articles of association)

The terms of reference for all SIA committees and working groups are reviewed annually.

Trustees appoint a CEO to manage the day-to-day operations of the charity. To facilitate effective operations, the CEO has delegated authority, within terms of delegation approved by the trustees, for all operational matters, including finance, employment, service delivery and income generation.

Legislative and regulatory compliance

Trustees receive regular reports in relation to our compliance with new and existing legislation, ensuring standards and compliance are maintained at governance and operational level.

Charity Governance Code

The Charity Governance Code was published in 2017. We continue to benchmark our policies, procedures and activities against the recommendations and statements of good practice it contains.

While we already apply many of the recommendations and much of the good practice measures in the code, we continue to monitor application at both governance and operational level.

Auditors

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

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

The trustees' annual report was approved by the trustees on 16 July 2022 and signed on their behalf by Claire Martin, Chair and Company Director.



Opinion

We have audited the financial statements of Spinal Injuries Association (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2022 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2022 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the group financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Spinal Injuries Association's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report other than the group financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the group financial statements does not cover the other information, and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the group financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the group financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, the audit and risk committee, which included obtaining and reviewing supporting documentation, concerning the group's policies and procedures relating to:
- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations
- We inspected the minutes of meetings of those charged with governance
- We obtained an understanding of the legal and regulatory framework that the group operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit
- We reviewed any reports made to regulators
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business

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

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

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Jonathan Orchard (Senior statutory auditor)

13 September 2022

for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

Consolidated statement of financial activities

(incorporating an income and expenditure account)

For the year ended 31 March 2022

		Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
	Note						
Income from:							
Donations and legacies	2	1,208,221	-	1,208,221	1,351,526	-	1,351,526
Charitable activities							
Information and advice	3	78,977	13,283	92,260	89,828	70,529	160,357
Advocacy and representation	3	5,000	232,452	237,452	12,500	106,941	119,441
Support	3	5,186	268,267	273,453	19,845	257,561	277,406
Other trading activities	4	1,090,116	-	1,090,116	487,377	-	487,377
Investments		3,549	-	3,549	5,780	-	5,780
Other - transfer of funds from CES	20	-	-	-	20,395	-	20,395
Total income		2,391,049	514,002	2,905,051	1,987,251	435,031	2,422,282
Expenditure on:							
Raising funds	5	700,312	-	700,312	385,048	-	385,048
Charitable activities							
Information and advice	5	383,181	20,820	404,001	352,291	55,599	407,890
Advocacy and representation	5	467,410	273,473	740,883	484,981	120,123	605,104
Support	5	473,318	266,261	739,579	268,896	265,809	534,705
Total expenditure		2,024,221	560,554	2,584,775	1,491,216	441,531	1,932,747
Net income / (expenditure) for the year	6	366,828	(46,552)	320,276	496,035	(6,500)	489,535
Transfers between funds		-	-	-	-	-	-
Net income / (expenditure) before other recognised gains and losses		366,828	(46,552)	320,276	496,035	(6,500)	489,535
Gains / (losses) on revaluation of fixed assets	11	-	-	-	(558,722)	-	(558,722)
Net movement in funds		366,828	(46,552)	320,276	(62,687)	(6,500)	(69,187)
Reconciliation of funds:							
Total funds brought forward		2,525,340	769,867	3,295,207	2,588,027	776,367	3,364,394
Total funds carried forward		2,892,168	723,315	3,615,483	2,525,340	769,867	3,295,207

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 19a to the financial statements.

Balance Sheets

As at 31 March 2022

		The group		The charity	
		2022 £	2021 £	2022 £	2021 £
	Note				
Fixed assets:					
Tangible assets	11	990,693	1,042,685	990,693	1,042,685
Intangible assets	12	34,117	-	34,117	-
Investments		-	-	1	1
		1,024,810	1,042,685	1,024,811	1,042,686
Current assets:					
Stock		1,250	1,250	1,250	1,250
Debtors	15	840,765	535,893	1,147,762	776,974
Short term deposits		1,028,333	1,025,866	1,028,333	1,025,866
Cash at bank and in hand		1,192,546	1,086,246	811,704	788,528
		3,062,894	2,649,255	2,989,049	2,592,618
Liabilities:					
Creditors: amounts falling due within one year	16	(472,221)	(396,733)	(398,377)	(340,097)
Net current assets		2,590,673	2,252,522	2,590,672	2,252,521
Total net assets		3,615,483	3,295,207	3,615,483	3,295,207
Funds:	19a				
Restricted income funds		723,315	769,867	723,315	769,867
Unrestricted income funds:					
Designated funds					
Property and fixed assets funds		1,024,810	1,042,685	1,024,810	1,042,685
Other designated funds		707,246	496,916	707,246	496,916
General funds		1,160,112	985,739	1,160,112	985,739
Total unrestricted funds		2,892,168	2,525,340	2,892,168	2,525,340
Total funds		3,615,483	3,295,207	3,615,483	3,295,207

Approved by the trustees on 16 July 2022 and signed on their behalf by



Claire Martin
Chair and Company Director.

For the year ended 31 March 2022

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Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies

a) Statutory information

Spinal Injuries Association is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address and principal place of business is SIA House, 2 Trueman Place, Oldbrook, Milton Keynes, MK6 2HH.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

These financial statements consolidate the results of the charity and its wholly-owned subsidiary SIA Enterprises Limited on a line-by-line basis. Transactions and balances between the charity and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two entities are disclosed in the notes of the charity's balance sheet. A separate statement of financial activities, or income and expenditure account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006 as a summary of the result for the year is disclosed in the notes to the accounts.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

c) Public benefit entity

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

d) Going concern

As we emerged from the Covid-19 pandemic, the trustees worked closely with the senior leadership team on budget planning, forecasting, monitoring and risk assessing. As part of our plan to grow sustainably and become even more resilient to changes in funding streams, we invested in a head of enterprise that has enabled us to continue to diversify and explore alternative sources of funding.

The trustees believe that the Charity's financial resources and contingency planning is robust and sufficient to ensure the ability of the Charity to continue as a going concern for the foreseeable future, being at least 12 months from the date of approval of these financial statements and therefore have prepared the financial statements on a going concern basis.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

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

Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies (continued)

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, a reliable estimate of the estate has been established and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

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

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Support and governance costs are re-allocated to each of the activities based on staff numbers attributable to each activity.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

j) Operating leases

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

Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies (continued)

k) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated as support costs. The carrying value of intangible assets are reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable. Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.

Financial assets measured at cost or amortised cost must be reviewed for impairment at each reporting date. A financial asset is impaired when its recoverable amount is less than its carrying amount.

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

Full annual depreciation is charged in the first year.

Land	Not depreciated
Leasehold property	50 years
Office equipment	4 years
Fixtures and fittings	4 years

l) Intangible assets

Intangible assets consist of software. This software is amortised over 3 years.

m) Investments in subsidiaries

Investments in subsidiaries are at cost.

n) Stocks

Stocks are stated at the lower of cost and net realisable value. Stock consists of items to be sold in our charity shop.

Provision is made where necessary for obsolete, slow moving and defective stocks.

o) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

p) Short-term deposits

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

q) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

r) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies (continued)

s) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

t) Pensions

The charity provides a defined contribution money purchase pension scheme, the assets of which are held separately from those of the company in an independently administered fund. Contributions totalling £123,441 (2021: £99,853) were paid during the year.

2. Income from donations and legacies

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Grants and Donations	890,616	-	890,616	978,324	-	978,324
Legacies	317,605	-	317,605	373,201	-	373,201
Donated services	-	-	-	-	-	-
	1,208,221	-	1,208,221	1,351,526	-	1,351,526

Notes to the financial statements

For the year ended 31 March 2022

3. Income from charitable activities

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
ABF The Soldier's Charity	-	3,682	3,682	-	950	950
Queen Mary's Roehampton Trust	-	920	920	-	760	760
EBM Charitable Foundation	-	-	-	-	3,333	3,333
Milton Keynes Community Foundation	-	-	-	-	5,333	5,333
Moondance Foundation	-	-	-	-	1,667	1,667
Armed Forces Covenant Fund Trust	-	3,682	3,682	-	5,317	5,317
Essex Community Foundation	-	-	-	-	1,667	1,667
Persula Foundation	-	-	-	-	5,000	5,000
National Lottery COVID-19 Fund	-	-	-	-	25,000	25,000
Changing Ideas	-	-	-	-	20,000	20,000
East Suffolk Community Partnerships	-	1,666	1,666	-	20,000	20,000
Leicestershire Communities Fund	-	3,333	3,333	-	20,000	20,000
Other Charitable Trusts	-	-	-	-	1,502	1,502
Publications	38,744	-	38,744	46,810	-	46,810
Education and Training	36,109	-	36,109	15,143	-	15,143
Sponsorships	4,124	-	4,124	12,375	-	12,375
Other	-	-	-	15,500	-	15,500
Sub-total for Information and Advice	78,977	13,283	92,260	89,828	110,529	200,357
Queen Mary's Roehampton Trust	-	1,410	1,410	-	2,940	2,940
James Tudor Foundation	-	11,250	11,250	-	-	-
Sir William Coxen Trust Fund	-	-	-	-	5,000	5,000
Sobell Foundation	-	-	-	-	25,000	25,000
ABF The Soldier's Charity	-	5,525	5,525	-	10,700	10,700
Childwick Trust	-	-	-	-	15,000	15,000
Peter Sowerby Foundation	-	99,046	99,046	-	10,000	10,000
EBM Charitable Foundation	-	-	-	-	3,333	3,333
Milton Keynes Community Foundation	-	-	-	-	5,333	5,333
Moondance Foundation	-	-	-	-	1,667	1,667
Armed Forces Covenant Fund Trust	-	5,525	5,525	-	5,317	5,317
Essex Community Foundation	-	-	-	-	1,667	1,667
Stewarts Foundation	5,000	-	5,000	12,500	-	12,500
East Suffolk Community Partnerships	-	1,667	1,667	-	20,000	20,000
Leicestershire Communities Fund	-	3,333	3,333	-	20,000	20,000
NHS England	-	75,000	75,000	-	-	-
Other Charitable Trusts and donations	-	29,696	29,696	-	20,984	20,984
Sub-total for Advocacy and Representation	5,000	232,452	237,452	12,500	146,941	159,441

Notes to the financial statements

For the year ended 31 March 2022

3. Income from charitable activities (continued)

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
The Princess Anne's Charities Trust	-	-	-	5,000	-	5,000
Stewarts Foundation	5,000	-	5,000	12,500	-	12,500
Sir James Knott Trust	-	5,000	5,000	-	-	-
The Goldcrest Charitable Trust	-	-	-	-	5,000	5,000
Priory Foundation	-	-	-	-	-	-
Rothera Charitable Settlement	-	-	-	-	-	-
Persula Foundation	-	-	-	-	-	-
ABF The Soldier's Charity	-	20,793	20,793	-	18,350	18,350
Rothschild Foundation	-	-	-	-	-	-
The Eveson Charitable Trust	-	5,000	5,000	-	5,000	5,000
Alice Ellen Cooper Dean Charitable Foundation	-	-	-	-	10,000	10,000
The February Foundation	-	5,000	5,000	-	-	-
EBM Charitable Foundation	-	-	-	-	3,333	3,333
City Bridge Trust	-	98,758	98,758	-	49,000	49,000
Queen Mary's Roehampton Trust	-	5,170	5,170	-	3,800	3,800
Clare Milne Trust	-	-	-	-	5,000	5,000
Milton Keynes Community Foundation	-	-	-	-	5,333	5,333
Moondance Foundation	-	-	-	-	1,667	1,667
Armed Forces Covenant Fund Trust	-	20,793	20,793	-	5,317	5,317
Essex Community Foundation	-	-	-	-	1,667	1,667
National Lottery COVID-19 Fund	-	-	-	-	75,000	75,000
East Suffolk Community Partnerships	-	1,667	1,667	-	20,000	20,000
The TJH Foundation	-	25,000	25,000	-	-	-
Leicestershire Communities Fund	-	3,334	3,334	-	20,000	20,000
Other Charitable Trusts	-	77,752	77,752	-	69,094	69,094
Other	186	-	186	2,345	-	2,345
Sub-total for Support Network	5,186	268,267	273,453	19,845	297,561	317,406
Total income from charitable activities	89,163	514,002	603,165	122,173	555,031	677,205

4. Income from other trading activities

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Fundraising events	396,955	-	396,955	3,700	-	3,700
Corporate partnerships and memberships	292,708	-	292,708	185,958	-	185,958
Other trading	400,453	-	400,453	297,719	-	297,719
	1,090,116	-	1,090,116	487,377	-	487,377

Notes to the financial statements

For the year ended 31 March 2022

5a. Analysis of expenditure (current year)

	Charitable activities							
	Raising funds £	Information and Advice £	Advocacy and Representation £	Support Network £	Governance costs £	Support costs £	2022 Total £	2021 Total £
Staff costs (Note 7)	289,087	194,139	481,934	446,988	43,380	275,510	1,731,038	1,374,725
Other direct costs	278,496	112,061	42,390	62,061	-	-	495,008	247,113
Premises	-	-	-	-	-	80,150	80,150	51,008
Insurance	-	-	-	-	-	11,001	11,001	8,097
Communications	-	-	-	-	-	10,650	10,650	8,123
Audit	-	-	-	-	10,380	-	10,380	7,800
IT	-	-	-	-	-	73,106	73,106	60,250
Professional fees	-	-	-	-	15,956	12,792	28,748	15,461
Office expenses	-	-	-	-	-	13,645	13,645	16,002
Finance costs	-	-	-	-	-	11,947	11,947	12,617
Recruitment, Training, Welfare	-	-	-	-	20	64,255	64,275	41,325
Trustee expenses	-	-	-	-	418	-	418	110
Depreciation and amortisation	-	-	-	-	-	71,880	71,880	70,043
Recoverable VAT	-	-	-	-	-	(33,624)	(33,624)	(8,324)
Other expenses	-	-	-	-	7,752	8,401	16,153	28,397
	567,583	306,200	524,324	509,049	77,906	599,713	2,584,775	1,932,747
Support and Governance costs	132,729	97,801	216,559	230,530	(77,906)	(599,713)	-	-
Total expenditure 2022	700,312	404,001	740,883	739,579	-	-	2,584,775	
Total expenditure 2021	385,048	407,890	605,104	534,705	-	-		1,932,747

Notes to the financial statements

For the year ended 31 March 2022

5b. Analysis of expenditure (prior year)

		Charitable activities					
	Raising funds £	Information and Advice £	Advocacy and Representation £	Support Network £	Governance costs £	Support costs £	2021 Total £
Staff costs (Note 7)	195,927	181,473	396,316	319,134	23,596	258,279	1,374,725
Other direct costs	77,185	142,541	11,860	15,527	-	-	247,113
Premises	-	-	-	-	-	51,008	51,008
Insurance	-	-	-	-	-	8,097	8,097
Communications	-	-	-	-	-	8,123	8,123
Audit	-	-	-	-	7,800	-	7,800
IT	-	-	-	-	-	60,250	60,250
Professional fees	-	-	-	-	-	15,461	15,461
Office expenses	-	-	-	-	-	16,002	16,002
Finance costs	-	-	-	-	-	12,617	12,617
Recruitment, Training, Welfare	-	-	-	-	-	41,325	41,325
Trustee expenses	-	-	-	-	110	-	110
Depreciation and amortisation	-	-	-	-	-	70,043	70,043
Recoverable VAT	-	-	-	-	-	(8,324)	(8,324)
Other expenses	-	-	-	-	7,091	21,306	28,397
	273,112	324,013	408,177	334,661	38,597	554,187	1,932,747
Support and Governance costs	111,936	83,877	196,927	200,044	(38,597)	(554,187)	-
Total expenditure 2021	385,048	407,890	605,104	534,705	-	-	1,932,747

Notes to the financial statements

For the year ended 31 March 2022

6. Net income / expenditure for the year

This is stated after charging / (crediting):

	2022 £	2021 £
Depreciation and amortisation	71,880	70,043
Auditor's remuneration (excluding VAT):	620	-
Audit (excluding VAT):	9,000	9,000

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

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	1,470,935	1,161,448
Redundancy and termination costs	-	4,935
Social security costs	136,662	108,489
Employer's contribution to defined contribution pension schemes	123,441	99,853
	1,731,038	1,374,724

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

	2022 No.	2021 No.
£60,000 - £69,999	-	-
£70,000 - £79,999	-	-
£80,000 - £89,999	1	1
£90,000 - £99,999	-	-

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

2022: £279,680

2021: £118,480

The key management personnel group has been updated to reflect the latest structure and responsibilities.

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

Trustees' expenses represent the payment or reimbursement of travel and subsistence costs or professional membership totalling £488 (2021: £110) incurred by 2 (2021: 1) trustees.

Notes to the financial statements

For the year ended 31 March 2022

8. Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 56 (2021: 47).

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

	2022 No.	2021 No.
Raising funds	9.5	7.5
Information & advice	7.0	5.7
Advocacy & representation	15.5	13.3
Support network	16.5	13.5
Governance	0.5	0.3
Support costs	7.0	6.8
	56.0	47.0

9. Related party transactions

Total donations worth £2,100 were received from trustees.

Services totalling £24,000 (2021: £nil) were purchased from Turnbull Consultancy Ltd. Neil Turnbull, who became a director of SIA Enterprises during 2021/22, is a director of Turnbull Consultancy Ltd. £nil (2021: £nil) were outstanding at year end.

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

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. The charity's trading subsidiary SIA Enterprises Limited distributes under Gift Aid available profits to the parent charity. Its charge to corporation tax in the year was:

	2022 £	2021 £
UK corporation tax at 19%	-	-

Notes to the financial statements

For the year ended 31 March 2022

11. Tangible fixed assets - Group and charity

	Leasehold property £	Fixtures & fittings £	Office equipment £	Total £
Cost				
At the start of the year	1,604,688	89,557	16,786	1,711,031
Additions in year	-	2,830	-	2,830
Disposals in year	-	-	(3,148)	(3,148)
At the end of the year	1,604,688	92,387	13,638	1,710,713
Depreciation				
At the start of the year	634,688	26,565	7,093	668,346
Charge for the year	28,494	23,097	3,231	54,822
Eliminated on disposal	-	-	(3,148)	(3,148)
At the end of the year	663,182	49,662	7,176	720,020
Net book value				
At the end of the year	941,506	42,725	6,462	990,693
At the start of the year	970,000	62,992	9,693	1,042,685

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

12. Intangible fixed assets - Group and charity

	2022 £
Cost	
At the start of the year	14,266
Additions	51,175
At the end of the year	65,441
Amortisation	
At the start of the year	14,266
Charge of the year	17,058
At the end of the year	31,324
Net book value	
At the end of the year	34,117
At the start of the year	-

Notes to the financial statements

For the year ended 31 March 2022

13. Subsidiary undertaking

The charity owns the whole of the issued ordinary share capital of SIA Enterprises Limited, a company registered in England. The company number is 06034183. The registered office address is the same as the parent charity.

The subsidiary is used for non-primary purpose trading activities. All activities have been consolidated on a line-by-line basis in the statement of financial activities. Available profits are distributed under Gift Aid to the parent charity.

The trustees Christa Dyson, Dr Rupert Earl, Mark Henderson, Chris Keogh, Claire Martin, Faisal Hussain and Ron Dunning together with the Chief Executive were/are also directors of the subsidiary. Christa Dyson and Rupert Earl resigned as directors of SIA Enterprises on 10 May 2021 and 26 February 2022 respectively.

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

	2022 £	2021 £
Turnover	636,672	473,987
Cost of sales	-	-
Cost of sales related to purchases from parent undertaking	-	-
Gross profit/(loss)	636,672	473,987
Administrative expenses	(90)	(81)
Management charge payable to parent undertaking	(100,279)	(53,919)
Profit/(loss) on ordinary activities before taxation	536,303	419,987
Taxation on profit on ordinary activities	-	-
Profit for the financial year	536,303	419,987
Retained earnings		
Total retained earnings brought forward	-	-
Profit for the financial year	536,303	419,987
Distribution under Gift Aid to parent charity	(536,303)	(419,987)
Total retained earnings carried forward	-	-
The aggregate of the assets, liabilities and reserves was:		
Assets	704,716	477,367
Liabilities	(704,716)	(477,367)
Reserves	-	-

Amounts owed to the parent undertaking are shown in note 15.

14. Parent charity

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

	2022 £	2021 £
Gross income	2,905,051	2,422,202
Result for the year	320,276	(69,187)

Notes to the financial statements

For the year ended 31 March 2022

15. Debtors

	The group		The charity	
	2022 £	2021 £	2022 £	2021 £
Trade debtors	646,462	265,614	322,587	85,965
Amounts due from group undertakings	-	-	630,872	420,730
Other Debtors	10,626	9,433	10,626	9,433
Prepayments	131,930	120,080	131,930	120,080
Accrued income	51,747	140,766	51,747	140,766
	840,765	535,893	1,147,762	776,974

16. Creditors: amounts falling due within one year

	The group		The charity	
	2022 £	2021 £	2022 £	2021 £
Trade creditors	146,472	233,434	146,472	233,434
Taxation and social security	97,782	67,364	53,938	40,728
Other creditors	14,086	10,523	14,086	10,523
Accruals	19,577	12,938	19,577	12,938
Deferred income (note 17)	194,304	72,474	164,304	42,474
	472,221	396,733	398,377	340,097

17. Deferred income

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

	The group		The charity	
	2022 £	2021 £	2022 £	2021 £
Balance at the beginning of the year	72,474	38,682	42,474	38,682
Amount released to income in the year	(31,268)	(33,434)	(31,268)	(33,434)
Amount deferred in the year	153,098	67,226	153,098	37,226
Balance at the end of the year	194,304	72,474	164,304	42,474

Notes to the financial statements

For the year ended 31 March 2022

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

	General unrestricted £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	-	1,024,810	-	1,024,810
Net current assets	1,160,112	707,246	723,315	2,590,673
Net assets at 31 March 2022	1,160,112	1,732,056	723,315	3,615,483

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

	General unrestricted £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	-	1,042,685	-	1,042,685
Net current assets	985,739	496,916	769,867	2,252,522
Net assets at 31 March 2021	985,739	1,539,601	769,867	3,295,207

Notes to the financial statements

For the year ended 31 March 2022

19a. Movements in funds (current year)

	At 1 April 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2022 £
Restricted funds:					
Alice Ellen Cooper-Dean Charitable Foundation	9,167	-	(9,167)	-	-
The Persula Foundation	1,816	-	(1,816)	-	-
The Eveson Charitable Trust	4,170	5,000	(4,587)	-	4,583
ABF The Soldier's Charity	20,000	30,000	(30,000)	-	20,000
Queen Mary's Roehampton Trust	5,625	7,500	(6,250)	-	6,875
Sobell Foundation	10,415	-	(10,415)	-	-
EBM Charitable Trust	1,666	-	(1,666)	-	-
Childwick Trust	2,500	-	(2,500)	-	-
The February Foundation	-	5,000	(5,000)	-	-
James Tudor Foundation	-	11,250	(937)	-	10,313
Goldcrest Charitable Trust	4,583	-	(4,583)	-	-
Sir William Coxen Trust	4,170	-	(4,170)	-	-
City Bridge Trust	49,000	98,758	(98,158)	-	49,600
The October Club	632,898	-	(150,000)	-	482,898
Milton Keynes Community Foundation	6,363	-	(6,363)	-	-
Moondance Foundation	830	-	(830)	-	-
Armed Forces Covenant Fund Trust	-	30,000	(12,500)	-	17,500
Clare Milne Trust	1,664	-	(1,664)	-	-
Peter Sowerby Foundation	5,000	99,046	(5,000)	-	99,046
Changing Ideas	10,000	-	(10,000)	-	-
East Suffolk Community Partnerships	-	5,000	(4,167)	-	833
Sir James Knott Foundation	-	5,000	(3,333)	-	1,667
TJH Foundation	-	25,000	(25,000)	-	-
Leicestershire Communities Fund	-	10,000	(5,000)	-	5,000
NHS England	-	75,000	(50,000)	-	25,000
Other small grants	-	107,448	(107,448)	-	-
Total restricted funds	769,867	514,002	(560,554)	-	723,315
Unrestricted funds:					
Designated funds:					
Property fund	970,000	-	(28,494)	-	941,506
Fixed & intangible assets fund	72,685	-	(43,386)	54,005	83,304
Deposits from SIA group	7,916	10	(680)	-	7,246
Events and awareness raising	289,000	-	-	(139,000)	150,000
Expansion	-	-	-	250,000	250,000
Campaigning and counselling	-	-	-	90,000	90,000
Investment in digital (CRM)	100,000	-	(51,000)	41,000	90,000
SIA House maintenance	100,000	-	-	20,000	120,000
Total designated funds	1,539,601	10	(123,560)	316,005	1,732,056
General funds	985,739	-	(1,900,661)	(316,005)	1,160,112
Total unrestricted funds	2,525,340	-	(2,024,221)	-	2,892,168
Total funds	3,295,207	-	(2,584,775)	-	3,615,483

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

Notes to the financial statements

For the year ended 31 March 2022

19a. Movements in funds (prior year)

	At 1 April 2020 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2021 £
Restricted funds:					
Alice Ellen Cooper-Dean Charitable Foundation	7,778	10,000	(8,611)	-	9,167
The Persula Foundation	4,169	5,000	(7,353)	-	1,816
The Eveson Charitable Trust	3,749	5,000	(4,579)	-	4,170
ABF The Soldier's Charity	15,000	30,000	(25,000)	-	20,000
Queen Mary's Roehampton Trust	7,143	7,500	(9,018)	-	5,625
Sobell Foundation	10,419	25,000	(25,004)	-	10,415
EBM Charitable Trust	-	10,000	(8,334)	-	1,666
Childwick Trust	-	15,000	(12,500)	-	2,500
RAF Benevolent Fund	7,501	-	(7,501)	-	-
The February Foundation	4,000	-	(4,000)	-	-
James Tudor Foundation	1,248	-	(1,248)	-	-
ALBORADA Trust	25,000	-	(25,000)	-	-
Goldcrest Charitable Trust	1,247	5,000	(1,664)	-	4,583
James Weir Foundation	1,250	-	(1,250)	-	-
Sir William Coxen Trust	1,666	5,000	(2,496)	-	4,170
Wesleyan Foundation	5,000	-	(5,000)	-	-
City Bridge Trust	48,300	49,000	(48,300)	-	49,000
The October Club	632,898	-	-	-	632,898
Milton Keynes Community Foundation	-	16,000	(9,637)	-	6,363
Moondance Foundation	-	5,000	(4,170)	-	830
Armed Forces Covenant Fund Trust	-	15,952	(15,952)	-	-
Clare Milne Trust	-	5,000	(3,336)	-	1,664
Essex Community Foundation	-	5,000	(5,000)	-	-
National Lottery COVID-19 Fund	-	100,000	(100,000)	-	-
Peter Sowerby Foundation	-	10,000	(5,000)	-	5,000
Changing Ideas	-	20,000	(10,000)	-	10,000
Other small grants	-	91,578	(91,578)	-	-
Total restricted funds	776,368	435,030	(441,531)	-	769,867
Unrestricted funds:					
Designated funds:					
Property fund	1,568,390	-	(598,390)	-	970,000
Fixed assets fund	17,282	85,778	(30,375)	-	72,685
Deposits from SIA group	8,045	630	(759)	-	7,916
Expanded work of clinical teams	120,488	-	(120,488)	-	-
Events and awareness raising	-	-	-	289,000	289,000
Investment in digital	-	-	-	100,000	100,000
SIA House maintenance	-	-	-	100,000	100,000
Total designated funds	1,714,205	86,408	(750,012)	489,000	1,539,601
General funds	873,821	1,900,844	(1,299,927)	(489,000)	985,739
Total unrestricted funds	2,588,026	1,987,252	(2,049,939)	-	2,525,340
Total funds	3,364,394	2,422,282	(2,491,469)	-	3,295,207

Notes to the financial statements

For the year ended 31 March 2022

Purposes of restricted funds

ABF The Soldiers' Charity	To support SIA's work with individuals from the armed forces.
Armed Forces Covenant Fund Trust	To support SIA's work with individuals from the armed forces.
Changing Ideas	To conduct a research project into mental health support for SCI people.
Childwick Trust	To support SIA's nurse specialist service.
City Bridge Trust	To support SIA's network of support in London.
Clare Milne Trust	To support SIA's network of support services.
East Suffolk Community Partnerships	To support SIA's network of support services.
EBM Charitable trust	To support SIA's support network of services during Covid-19.
Goldcrest Charitable Trust	To support SIA's network of support services.
James Tudor Foundation	To support SIA's nurse specialist service.
Leicestershire Communities Fund	To support SIA's network of support services.
Milton Keynes Community Foundation	To support SIA's network of support services during Covid-19.
Moondance Foundation	To support SIA's network of support services during Covid-19.
NHS England Transformational Grant	To support SIA's SCI nurse specialist service.
Other small grants	To support SIA's network of support services and PPE.
Peter Sowerby Foundation	To develop a digital solution for SIA's nurse specialist service.
Queen Mary's Roehampton Trust	To support SIA's work with individuals from the armed forces.
Sir William Coxen Trust Fund	To support SIA's nurse specialist service.
Sir James Knott Trust	To support SIA's network of support services.
Sobell Foundation	To support SIA's nurse specialist service.
The Alice Ellen Cooper Dean Charitable Foundation	To support SIA's network of support services.
The Eveson Charitable Trust	To support SIA's work with individuals from the armed forces.
The February Foundation	To support SIA's network of support services.
The October Club	To support SIA's nurse specialist service.
The TJH Foundation	To support SIA's network of support services.

Purposes of designated funds

Property fund	Future depreciation costs of SIA premises.
Fixed assets fund	Future depreciation costs of fixed assets.
SIA group	Accumulated funds from an SIA group held by head office to support local activities.
Events and awareness raising	Underwriting event costs in light of the risk to income caused by the Coronavirus pandemic.
Investment in digital	Investment in a new CRM database.
SIA House maintenance	Future upkeep of SIA House.

Notes to the financial statements

For the year ended 31 March 2022

20. Operating lease commitments payable as a lessee

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

	Equipment	
	2022	2021
	£	£
Less than one year	10,709	9,720
One to five years	22,837	26,951
Over five years	-	-
	33,546	36,671

21. Legal status of the charity

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

Spinal Injuries Association

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