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Spinal Injuries Association
Annual Report and Financial Statements
Year ended 31 March 2024

A fulfilled life for everyone affected by spinal cord injury



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WELCOME FROM OUR CHAIR AND CEO

As SIA celebrates this, its 50th year, we're delighted that what began as an idea in our founder Baroness Masham's kitchen back in 1974 is now an association with over 19,000 members – more people than ever before in our history.

Although this report showcases our past year's achievements, it is the decades behind it which has led to this incredible point: SIA has always strived towards its **vision** of a fulfilled life for everyone affected by spinal cord injury, and its **purpose** as the expert, guiding voice for tens of thousands of people with spinal cord injury and their supporters across the country, has never faltered. It is certainly worth celebrating.

But in the last year we began a new journey too: we launched our ambitious *Strategy 2030* now the guide to all our clinical and support services, our advocacy and campaigns.

That strategy is underpinned by four approaches. One is the pledge to **provide critical health and care support for increasing numbers of people with spinal cord injury**. In just this first year of our strategy our amazing specialist nursing, OT and physio teams managed more than 1,200 referrals and dedicated staff on our support line have handled over 1,250 calls, leading to support from SIA and its growing numbers of partners.

Another approach is our commitment to **build and coordinate a network of organisations and services nationwide** – we ended the year with 24 trusted partners, while 27 community support groups were established across the country. As our network of trusted partners continues to grow, our members can benefit from the best in housing, health, care, family-planning, legal and financial services to support their diverse needs.

The health and care needs of people with spinal cord injury are unique and complex. The system is not working for them. To ensure appropriate support is received in general healthcare settings, our *Strategy 2030* also committed to **build knowledge and expertise for a critical mass of healthcare professionals**. In this vein SIA's **Frank Williams Academy** was launched this year, which you can read more about on page 12. In its first year, nearly 1,500 people working for our partners and in other healthcare settings were trained in the specialist needs of people with spinal cord injury from our clinical and support network teams.

Underpinning all of this is a long-term framework for success. In this first year, we have recruited over 20 new staff, including our brand-new campaigns team who have hit the ground running to drive our fourth approach - **campaigns for change**. You can read more about their work on page 13, but we're delighted to mark two significant firsts: holding SIA's first ever roundtable event at Westminster to discuss next steps for our *Paralysed Bowel Campaign* which promotes safe care for people with neurogenic bowels, and the launch of our first petition, asking the government for a national bowel care policy.

Media engagement has increased exponentially, and we are extremely grateful to our four **vice presidents** and newly launched six **ambassadors** for their help in promoting our cause.

Meanwhile, we continue enhancing and innovating our digital offering, ensuring our work is promoted and seen by new audiences like never before. This year we focused on creating exceptional video content across our social media, with video views rising by a staggering 700%.

There is still so much to do. Our social, economic, health and care systems are in continued decline presenting further barriers to rebuilding a life after a spinal cord injury. We exist to help navigate our members through these challenges. For us, this starts with listening to what our community wants and needs. That's why, of all our achievements during this past year, the overwhelming response we had to our annual 'What Matters?' survey – which asks these questions directly to our community - is

one we are extremely proud of. It shows our community trusts us to listen, and crucially, that we are trusted to respond and make change happen.

At SIA, while we celebrate 50 years, we remain committed to the work you will read of in this report, and our plans to achieve the goals of our *Strategy 2030*.

Faisal Hussain – chair of trustees

Nik Hartley OBE – chief executive officer

OUR KEY ACHIEVEMENTS 2023/24

We have over **19,000** members


just under 12,000 of whom live with SCI

up by 18%



Volunteers contributed over **4,000** hours

of support in 2023/24. 80% of our volunteers are spinal cord injured



30% of our staff and over **80%** of our board of trustees have a spinal cord injury



140 grant making organisations and businesses supported SIA's work, helping to fund our vital services



Nearly **140** community support group sessions run by and for people with spinal cord injury in their local areas

up by 13%



Over **1,400** peer support sessions delivered to meet the practical and emotional needs of people with spinal cord injury



Over **900** responses to our sector-leading What Matters survey

up by 70%



Over **300,000** video views across our social media (up 700%) and more than **81,000** total engagements



"Support, advice and a listening ear are all vital in managing SCI. I don't know where I would find this advice from the NHS. Keep up the essential service."

Person with SCI


Nearly **1,500** people working for our partners and in other healthcare settings learnt about our services from our clinical specialist and support network teams



More than **1,900** people supported SIA by attending events, making a donation or taking on their own fundraising challenge



Around **100** potentially life-saving emergency care plans (ECPs) created offering greater reassurance to people with spinal cord injury about their unique care needs in general hospital settings



17,000 resources downloaded from our website by nearly 9,000 users



More than **90** people with spinal cord injury supported through counselling



More than **1,250** enquiries handled through our support line



"The support structure is excellent. Your service is brilliant - gold standard - and communication is very good."

Person with SCI

More than **1,200** referrals to our spinal cord injury clinical specialist service

up 56%












BBC Breakfast, The Times, The Mirror and Mail Online - some of the places our stories appeared this year as our media reach grew

SPINAL CORD INJURY AT A GLANCE

During 2023/24

- 3,367 patients were referred to specialist SCI centres, of which **799 (24%)** were admitted and **1,034 (31%)** were seen as out-patients
- 36% of injuries were caused by accidents and 53% were caused by illness or medical conditions. No cause of injury was reported in 10% of those referred
- The most common cause of injury resulting from an accident were falls (25%). The most common cause of injury resulting from an illness or condition was disc prolapse (14%)
- 26% of injuries resulted in paraplegia and 39% tetraplegia
- 23% of injuries were recorded as cauda equina syndrome, and no level of injury was reported in 13% of cases
- 59% of people referred to SCI centres were male, 41% were female
- The biggest age group sustaining new injuries was 60 to 69 years old
- 65% of newly injured people were over the age of 50

Findings sourced from the National Spinal Cord Injury Database for 2023/24. Statistics based on people referred to specialist SCI centres in England only, in 2023/24.

 <p>SPINAL CORD INJURY AT A GLANCE</p>	<p>Over 105,000 people live with spinal cord injury in the UK</p> 	 <p>Over 4,400 people are newly injured every year</p>
<p>Spinal cord injury can be caused by accidents, such as falls, traffic collisions and during sport</p> 	 <p>Illnesses including degenerative conditions, infections and tumours can also cause spinal cord injury</p>	 <p>Spinal cord injury can cause full or partial paralysis and loss of mobility, bladder and bowel control and sexual function</p>
<p>Spinal cord injury often impacts mental health and wellbeing</p> 	<p>Many people with spinal cord injury live in pain</p> 	 <p>While research is underway exploring methods of repairing the spinal cord, it is not yet possible to do so</p>

VISION, PURPOSE AND PUBLIC BENEFIT

People living with spinal cord injury are at the forefront of all that we do. We learn more about the barriers our community faces and what their priority needs are through our annual 'What Matters?' survey. This feedback informs the development of our services and underpins our ambitious *Strategy 2030*, which is detailed below in our future plans.

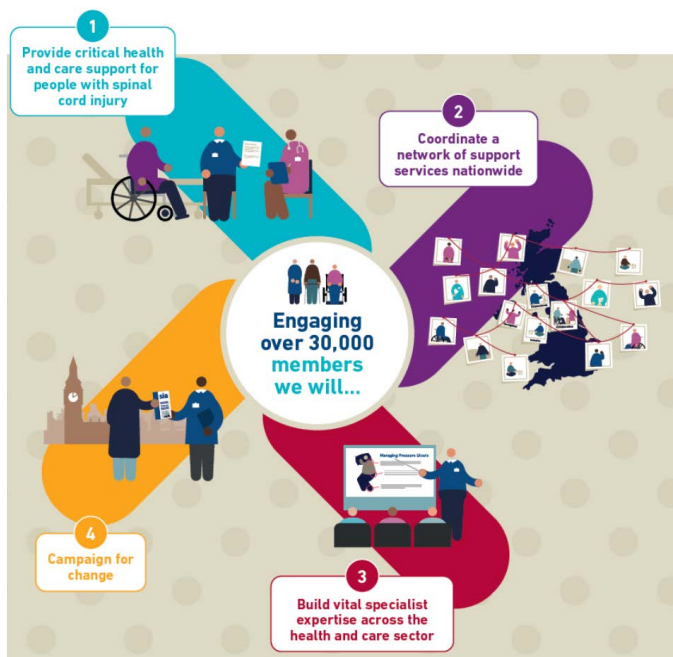


Our Vision is

A fulfilled life for everyone affected by spinal cord injury

Our Purpose is to be

The expert, guiding voice for life after spinal cord injury



Goal 1

A health and care system that works for people with spinal cord injury

- i. **Anyone diagnosed** with spinal cord injury can access specialist advice, representation and rehabilitation from the day of injury and throughout their reintegration into life and their community
- ii. **All people** living with spinal cord injury can access general health services without fear of sub-standard care

Goal 2

Double the number of members accessing our network of services

- i. **Access to** specialist counselling and mental health support for trauma and living a life with spinal cord injury
- ii. **Access to** appropriate housing, transport, livelihoods and care

Goal 3

A UK government and public championing the cause

- i. **A network** of members and partners campaigning, fundraising and supporting the work of SIA across the UK
- ii. **A knowledgeable, engaged and supportive** government, media and public

FUTURE PLANS

1

Provide critical health and care support for people with spinal cord injury

i. Support

Offering specialist frontline support and guidance for urgent and chronic physical and mental health challenges

ii. Advocacy

Providing advocacy and representation for members who are refused or given inappropriate support



2

Coordinate a network of support services nationwide

i. National network of partners

Coordinate a national network of trusted partners to support the diverse needs of our members

ii. Local community

Develop and support 50 local community groups across 10 regional hubs



3

Build vital specialist expertise across the health and care sector

i. Training and education

Training

A critical mass of health care professionals across the health and care sectors with vital specialist skills

Educating

People with spinal cord injury and their families with knowledge and skills to

- manage their condition
- advocate for appropriate treatment and support

ii. Research and development

Testing and promoting, solutions for

- support and rehab
- treatment and prevention

iii. Policy and Practice

Influencing, supporting and improving

- Specialist services
- General health care settings
- Social care



4

Campaign for change

i. National campaigns

Leading and collaborating on campaigns, mobilising our community to contest the biggest barriers faced by people with spinal cord injury

ii. Member-led local campaigns

Supporting member-led local campaigns offering tools and connections to community groups, regional partners, and local media

iii. Public engagement

Educate, engage and mobilise the UK public through media and social media campaigns to take up our cause



ACTIVITIES AND ACHIEVEMENTS

We are proud to present our work and vital achievements in 2023/24 under four key headings. These are derived from the four approaches of our new strategy and align with our recommitment **to be the expert, guiding voice** for people living with spinal cord injury for our sector and for the public, media, and government.

1. Critical health and care support
2. A network of support services
3. Specialist expertise across the health and care sector
4. Campaigns for change

Further achievements are found under the following headings:

- Communications and engagement
- Raising funds
- Staff and volunteers

All our activities focused on enabling everyone affected by spinal cord injury to lead fulfilled lives and were undertaken to further our charitable purposes and benefit. We provided a range of services for our membership of 19,333, of whom 11,766 have a SCI. 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, equity and diversity, health and safety and safeguarding of vulnerable adults.

CRITICAL HEALTH AND CARE SUPPORT

Our SCI clinical specialists, which include nurses, occupational therapists, counsellors, and advocacy teams, provided:

i. Support

Offering specialist frontline support and guidance for urgent and chronic physical and mental health challenges

ii. Advocacy

Providing advocacy and representation for members who are refused or given inappropriate support

We were able to expand these services this year through increasing staff, and investment in virtual/online sessions enabling our clinical specialist and advocacy teams to reach more people.

Clinical specialists

- Our clinical specialist team offering **continued to grow** in direct response to the needs of our members, with the service receiving **1,216 referrals** during 2023/24.
- The team is made up of five spinal cord injury specialist nurses and an occupational therapist (OT). Our nurses and OT **offer knowledge and expertise** in spinal cord injury nursing care and therapy management to healthcare professionals, while also working directly with people with SCI **providing support and guidance** on issues such as bowel management in hospital and at home.
- We helped create **97 potentially life-saving emergency care plans (ECPs)**, offering people with SCI greater confidence that their unique medical needs would be met in the event they're admitted to a general hospital.
- Often alongside colleagues in the support network team, our clinical specialists delivered **47 service introduction talks** to nearly 1,500 people working for our partners and in other healthcare settings, to **promote awareness of the support** SIA provides.
- These included conferences/webinars held by the Royal College of Nursing, Bladder & Bowel UK, and regional Association of Continence Professionals groups. We used these **platforms to build knowledge around SCI** and to **raise awareness of our campaign and petition to improve bowel care provision** in healthcare settings.
- Our clinical specialist OT also spoke about her role at SIA and **how we support people with SCI** to around 100 attendees at The OT Show in Birmingham.

Counselling

- Our counselling service, led by a trained counsellor with lived experience of spinal cord injury, **offers vital emotional support**, and continued to be extremely well used. This year, we supported **94 people with SCI** through telephone and virtual sessions, and we helped friends and family.
- Over this past year, the counselling team – made up of two staff and two qualified volunteers – worked to **develop an effective triage system** to ensure people who most need the service reached us or were directed to a service that most met their needs.
- The counselling service offering will be bolstered in 2024/25 by funded training in **psychosexual therapy**.
- The team received funding to train frontline support network colleagues in basic counselling skills. This will enable them to **assess people more effectively** and determine what level of service they might need from SIA counsellors or beyond.

Advocacy

- We provided clinical and direct advocacy to **negotiate vital health, care and support services**, such as helping secure funding and much needed care reviews to achieve better outcomes for our members.
- Our **support line received a total of 1,261 requests for support**, in which we saw an increase in calls where care packages were failing because of shortages in the number of available, specially trained care staff for those with SCI. We also received more calls about care assessments being arranged at short notice.
- We delivered continuing healthcare (CHC) casework, helping 179 people with **care packages to meet their needs** and assisting 51 people with **social care casework support**.
- We continued to insist that members being assessed and reviewed for CHC have the option to attend meetings face-to-face rather than online. In so doing, our members can give **'in person' evidence to assessors of the intense and complex needs** of someone with a high-level SCI.
- Despite being a small team, the number of our cases and impact of our involvement has been huge. Members tell us that **working together with us usually results in different – and better – outcomes**.

NETWORK OF SUPPORT SERVICES

No one understands spinal cord injury like someone who has one. Based across the country, our support coordinators all have lived experience of SCI. They offer invaluable advice and support from the moment of injury onwards and create opportunities for meaningful connection through our community support groups.

This frontline service coordinates a national network of support through:

i. A network of partners

Coordinate a national network of trusted partners to support the diverse needs of our members

ii. Local community groups

Develop and support 50 local community groups across 10 regional hubs

And as our network of trusted partners and business members continued to expand, we were better able than ever to direct our members to the best housing, family-planning, legal, care, health and financial services available to support their diverse needs.

- We had 10 regional support coordinators and two managers working alongside 25 volunteers to provide peer support to **meet the practical and emotional needs of people with SCI**. We delivered 1,420 support sessions over 2023/24 with 584 people supported who were new to SIA. We also supported 338 friends and family members.
- We established 27 regional community support groups across the country, providing informal opportunities for people living with SCI, their families and friends to **connect and share experiences**. Hosted by our support coordinators, volunteers were on hand to offer advice and information and professional experts were available to answer questions.
- **Offering trusted choices in rehabilitation, sex and family-planning, finance, well-being, care and legal services** to our members from external organisations and not-for-profits we trust, we continued to provide advice on and recommendations to our growing network of trusted partners.
- **SIA Healthcare**, our dedicated home delivery service, continued to provide urology and stoma products and prescription medication, **efficiently and discreetly to the homes of people living with SCI**. Last year, we fulfilled 29,288 orders from our members, 2,511 of

whom are active SIA Healthcare users. 9/10 of SIA Healthcare annual survey respondents were 'very satisfied' or 'satisfied' with the service received from SIA Healthcare.

SPECIALIST EXPERTISE ACROSS THE HEALTH AND CARE SECTOR

People with spinal cord injury have unique and complex health and care needs. Building the knowledge and expertise of healthcare professionals around this specialist area is essential to ensure people with SCI receive the right support in general healthcare settings – whether in hospital, a care home or at their GPs.

In 2023/24 we launched SIA's Frank Williams Academy, to honour the memory of Formula 1 legend and significant SIA supporter, the late Sir Frank Williams. Its aims are:

i. Training and education

Training:

A critical mass of health care professionals across the health and care sectors with vital specialist skills

Educating:

People with spinal cord injury and their families with knowledge and skills to:

- manage their condition
- advocate for appropriate treatment and support

ii. Research and development

Testing and promoting, solutions for:

- support and rehab
- treatment and prevention

iii. Policy and practice

Influencing, supporting and improving:

- specialist services
- general health care settings
- social care

Building essential knowledge in those who care for and treat patients with SCI through our range of training sessions and courses, all training is CPD certified and delivered by our specialist spinal cord injury clinicians.

Additionally, through our annual 'What Matters?' survey which this year attracted a record 994 responses, we gained a clear understanding of the issues affecting people living with SCI, direct from the community itself. The invaluable feedback received directly influences the services we offer and directs our campaigns programmes.

- Our clinical specialist team **delivered training and education** for 925 healthcare professionals. Virtual education modules allow us to include more people in our sessions which we deliver alongside face-to-face offerings. This includes to NHS trusts and other larger healthcare settings as well as to smaller bespoke sessions for personal assistant (PA) teams and care homes.
- To help **make referrals to wheelchair services more effective** and to ensure the most appropriate equipment is provided, the team, in partnership with Cauda Equina Spinal Cord

Injury (CESCI) and The Wheelchair Alliance produced a downloadable template letter for people to give to their GPs.

- Under the academy umbrella, we **play a pivotal role in research and development opportunities**, ensuring the patient voice forms part of all research. Members can participate in external research, testing and promoting solutions for support and rehab and for treatment and prevention.
- Plans to enhance our academy offering include further development of our knowledge hub via SIA's website. Designed to empower people with spinal cord injury and their families to manage their condition and to advocate for appropriate treatment and support, the hub **offers educational opportunities and information** including fact sheets, videos and **opportunities to connect with our clinical specialist team**.

Other highlights from the year included:

- We had 508 attendances from healthcare professionals for a series of virtual training modules looking at **mental health topics, including anxiety and post-traumatic stress disorder**. Thanks to funding received from NHS England South East region, the sessions were delivered by our own mental health education specialist, Richard Matthew, a trained counsellor who lives with a spinal cord injury.
- A new virtual education module looking at **respiratory issues affecting people with SCI**, which attracted over 60 delegates.
- An invitation to **speak to over 100 trainee paramedics** at St George's University London about living with SCI and its key issues, including autonomic dysreflexia.
- Regularly **providing education sessions** for Teesside, Northumbria and Sunderland universities to OT students.
- Our **Rebuilding Lives Festival** event which was held in June 2023 bringing together professionals from across the spinal cord injury sector to learn and share expertise.

In 2024 we are planning an expansion of the festival to a **Rebuilding Lives Conference**, bringing the sector together to build a call for action and plan for improvement to rehab and support for people with SCI.

CAMPAIGN FOR CHANGE

With a commitment to build knowledge, engagement and support for our cause with the UK government, we recommitted our ambition to:

i. National campaigns

Lead and collaborate on campaigns, mobilising our community to contest the biggest barriers faced by people with spinal cord injury

ii. Member-led campaigns

Support member-led campaigns offering tools and connections to community groups, regional partners and local media

iii. Public engagement

Educate, engage and mobilise the UK public through media and social media campaigns to take up our cause

In 2023/24 our campaigns were guided by feedback received direct from people with spinal cord injury and those who care for and love them via our annual What Matters survey.

- We held SIA's **first ever parliamentary roundtable** at Westminster, to discuss next steps for our Paralyse Bowel Campaign which promotes safe care for people with neurogenic bowels. We also launched SIA's **first petition**, asking the government for a **national bowel care policy**. Aimed at stopping patients with SCI suffering harmful neglect from inadequate bowel care in general medical settings, we convened experts, parliamentarians, and service users to discuss many aspects of this campaign for change. Our ambition is to ensure every healthcare setting across England has a fully implemented and appropriate bowel care policy in place.
- We **recruited a new campaigns team** to lead our campaigns and continued making progress with cross-party parliamentarians over the course of the year including meetings with current care minister Helen Whately MP, Andrew McDonald MP, Chris Stevens MP, Gil Furness MP (also the shadow minister for DWP) and Helen Morgan MP amongst others.
- We continued to work with our trusted partners, Hudgell Solicitors in almost all campaign areas, including preparing for our part in the **upcoming third module of the Covid-19 inquiry**.
- We worked to steer the campaign for **women's health after spinal cord injury**, putting together a task force of experts, users, and parliamentarians. We asked a parliamentary question on screening tests for women with spinal cord injuries to Lord Markham, the Department of Health and Social Care (DHSC) minister, in the House of Lords, with the help of Lord Hunt.
- **As a result of our lobbying, the DHSC changed its guidance on breast screening** to involve alternative access routes for women with disabilities to have screening tests. GPs must now inform local hospitals if their patient is a wheelchair user requiring additional support for screening tests. Hospitals are then responsible for making alternative access arrangements before providing appointments for breast screening to women with physical or other disabilities.
- We collaborated with the University of York and the York and Scarborough Teaching Hospitals NHS Foundation Trust to find solutions to women with spinal cord injuries **accessing breast cancer screenings** with ease.
- We worked with the National Wound Care Strategy Alliance to redesign their patient leaflets and website to include **pressure ulcer diagnosis in non-Caucasian skin tones**.

- We worked with the Economic and Social Council of the United Nations and have **applied to become an accredited non-governmental organisation** with the United Nations.
- We secured the **All-Party Parliamentary Group (APPG)** for spinal cord injury following changes of rules for MP attendance. We convened an **APPG** meeting chaired by Chris Stephens MP, discussing the cost-of-living crisis, the importance of proper diagnosis guidance in pressure ulcers for those with different skin tones, and the support available to rugby players who sustain spinal cord injuries.
- We worked with the cabinet office's disability unit and held a public meeting on the government's **Disability Action Plan** consultation.
- We wrote a letter to GPs on **prioritising Covid-19 boosters** on behalf of our members.
- We were **invited to take part in a roundtable discussion around carers** with Andrew Gwynne MP, shadow minister for care, where we highlighted the unique difficulties faced by people with a spinal cord injury.
- We briefed Baroness Andrews and other peers for the House of Lords debate on the **Lords Select Committee report on adult social care**.
- We had discussions with senior officials at the Home Office on the Migration Advisory Committee's report on the **social care sector**. We attended a Carenomics summit in parliament, to discuss the Future Social Care Coalition's report.

COMMUNICATIONS AND ENGAGEMENT

As we continue striving towards our strategic aims of **educating, engaging and mobilising** the UK public, 2023/24 saw us build on the incredible momentum generated by the Martin's Mountain project – our vice president Martin Hibbert's climb of Mt Kilimanjaro in an adapted wheelchair.

We worked to harness the engagement made with a wider audience, creating opportunities to further showcase our work and the community we serve while continuing in our mission to raise a greater national awareness of spinal cord injury and its effects.

Demonstrating our ability to find innovative ways to engage with our audience, we released **SIA's first ever animated video** with the launch of our *Strategy 2030* which has been watched nearly 4,000 times. We were also delighted to create SIA's **first video impact report**.

PR and media

Our PR and media reach has continued to grow with **SIA and its services securing national coverage including on BBC Breakfast and in The Times, The Mirror and the Mail Online** across the year. By building relationships with key journalists and the timely placement of case studies across TV, radio and online news outlets, we have focused on sharing challenges our members continue to face, providing an insight into life with spinal cord injury, and how our services can help. This proactive coverage has resulted in an increase in reactive media enquiries to **add SIA's voice to the wider issues around disability rights**. As part of our media engagement plan, we have refreshed and **engaged six high-profile ambassadors** to increase reach and influence.

Our work has enjoyed **external recognition** with a member of our clinical specialist team winning an award in the inaugural **NR Times Awards** for her campaigning work. SIA was also a runner up in the charity of the year category. Our ambassador Steve Brown was nominated for the **Shaw Trust Disability Power100 list** in the entertainment and media category while vice president Martin Hibbert placed in the top ten of the list with his community advocate award.

The Martin's Mountain campaign was also nominated as communications campaign of the year at the **Third Sector Awards**.

Social media

We created **immediate, visual and engaging content** through our social media channels, with more than two million opportunities to see our bespoke stories and messaging. We attracted more than three thousand new followers and our total audience across our channels has grown to its highest yet at over 43,000.

Demonstrating our ability to **communicate in contemporary, engaging formats** and to attract a younger audience, video content was prioritised this year and will continue to be moving into next year. Our videos were viewed over 300,000 times – four times the number from the previous year.

Website

An easy to navigate one-stop shop for information and support, our website attracted over 101,000 visitors this year – more than ever before. With its offering including an online booking system giving members opportunities to **book support, training and advocacy sessions** with our clinical specialists and other SIA teams. As part of our continued efforts to ensure users **gather quality knowledge and find information quickly and with ease**, this year saw an increase in the number of videos and fact sheets available on the site. A total of over 17,000 items were downloaded by nearly 9,000 users. We brought an innovative web development agency on board to continue enhancing our offering and plans include increasing accessibility for all users.

Our monthly e-newsletter The Voice provided **brief updates on our news and services** and this year reached more people - an average of 18,376 each month. Through our sector-leading, quarterly subscription magazine Forward, we continued to **engage, inform and connect** our readers with articles from and about the spinal cord injury community.

Soon to enter its third development phase, our enhanced CRM database continues to help with streamlining internal processes and to **communicate with service users more efficiently**.

RAISING FUNDS

£3.85 million was raised in the 2023/24 financial year from fundraising activities, social enterprises and services. We continued to focus on growth, diversification and sustainability across income streams and built on the progress made in 2022/23 following the success of the Martin's Mountain project. Charitable grants, corporate partnerships, special events and social enterprises collectively accounted for 50 percent of our income. In addition, we were fortunate to receive significant legacy income during the year.

In April 2023, we launched SIA's Frank Williams Academy appeal at a reception in Westminster, attended by our Patron, HRH The Princess Royal. The ambition is to raise £1.5 million over three years to develop and build our training, education and research activities. 2023/24 saw a great start to this initiative with £488,000 in pledges and donations raised to date.

We are very grateful to everyone who supported our work during 2023/24. Below are some examples of our key achievements.

- A grant of £800,000 over two years was awarded by the **Motability Foundation** towards a new project focused on travel confidence in the spinal cord injury community.
- In addition, we received **75 grants from charitable trusts**, totalling an income of £432,000. This included a grant of £30,000 from the Army Benevolent Fund towards our services and a grant of £24,000 from the Stewarts Foundation towards counselling.
- SIA secured a new **campaigns partner** in November 2023 and all our trusted legal partners renewed their commitment for a further year.
- Our **business membership** scheme continued to diversify, and we now have 40 business members from seven different sectors that serve the spinal cord injury community, including care, case management and healthcare products.
- We delivered two **networking events in London and Manchester** for partners, business members and key supporters.
- The **Big Give Christmas appeal** in December 2023 was our biggest yet, reaching £60,000 for the first time, with 20% of donors being new to SIA.
- 106 people took part in challenge events for SIA across the year including the **London Marathon, overseas cycle** in the Black Forest, sponsored shark dive and superhero triathlon, raising over £156,000 collectively.
- More than 50 people and local groups took part in **community fundraising** activities and 49 people took part in their own **sponsored events** raising a combined total of over £58,000.
- We reached new audiences through a **Polo Day** launched in June 2023. The event expanded our **special event portfolio** which also included Gunpowder Ball (November 2023) and Cornflower Ball (March 2024), collectively raising over £370,000.
- A new **business and enterprise team** was established to support the continued growth of our existing social enterprises whilst developing new initiatives.

During the year we worked with a company as a commercial participator with a contractual agreement in place to ensure 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. There were no complaints registered with the independent regulator or any breaches with the Code of Fundraising Practice.

OUR PEOPLE

As the charity continued to grow, 22 staff were recruited over the course of the year and by the year end we had 71 staff employed, 22 of whom have a spinal cord injury.

During the year, our incredible volunteers gave over 4,000 hours of their time to further our cause, allowing us to do more, reach a greater number of people and help raise awareness of SIA. Our team of 36 volunteers (including 11 trustees) – 29 with a SCI – shared their experiences, skills and knowledge on a weekly basis. Volunteers assisted in the support network team, on our advice line and counselling service, and supported our fundraising and communications work.

We are very grateful for the continued support of our patron, HRH The Princess Royal, who supported key activities and events including the launch of SIA's Frank Williams Academy and our inaugural Polo day.

Additionally, our four vice presidents and six ambassadors supported SIA on a voluntary basis, helping build our expertise and enhance our public profile, networks and funding opportunities.

Overseeing and supporting staff and volunteers, including our trustees, the people team worked on several initiatives during the year to improve how the charity operates and to develop a more diverse and inclusive workforce. We rolled out comprehensive leadership training for our senior leadership team and managers, to develop, upskill and support high performance and good practice, and supported wider training for staff across the charity. We also reviewed and benchmarked staff pay and benefits, developed our internal process across several areas, and led on the recruitment of a host of tremendous new members of staff.

FINANCIAL REVIEW

Our gross income in 2023/24 was £3.851m plus £21k unrealised gains on investments, and our expenditure was £3.473m, resulting in a surplus of £398k at the end of the year.

Income of £3.851m was an increase of 18% compared with 2022/23.

Income raised in 2023/24 enabled us to keep our total free funds at a steady level of £2.439m (2023: £2.038m), of which:-

- £1,160k is our unrestricted reserves
- £1,279k is designated for activities in 2024-26
- £1,026k is designated for future depreciation of SIA House and other fixed assets

Our restricted reserves decreased slightly to £661k (2023: £682k). Our cash flow is stable, and our reserves are within the limits set out in our reserves policy.

Budgeting for designated funds

By year-end of 2023/24 our income exceeded expenditure, mostly due to receiving unbudgeted legacies during the year; we do not budget for unknown legacies but build them into the following year's designated funds and then allocate them into our 2-year budget (2024/25 and 2025/26), which was approved by the board in February 2024.

Across those two years, our total approved budgeted expenditure underwritten by our designated funds will be £1.5m more than the income we plan to raise. As well as sustaining the growth implemented in 2023/24, examples of increased expenditure covered in the budget by designated funds include:

- Add resource to support our growing network of partners
- Build capacity to grow and support regional groups
- Expand the team to respond to in-demand counselling service (sessional workers)
- Build the campaigns team to support local campaigning by our members
- Implement phase 3 of our CRM project (web integration)

We take a risk-based approach to growing our organisation; we are therefore adopting a phased approach to investing in the activities listed above – ensuring a review against income at each quarter.

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. 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 during the process. 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, £900k to £1,200k is considered an appropriate level of unrestricted reserves.

Trustees are satisfied that the current unrestricted reserves level of £1,160k (2022/23: 1,160k) falls within the parameters of the reserves policy.

	2024 £'000	2023 £'000
Restricted Funds	661	682
Designated Funds		
Property and fixed assets funds	1,026	1,009
Deposits from SIA groups	15	12
Strategic growth	1,264	745
SIA House maintenance	-	120
General/Free Funds	1,160	1,160
Total Funds	4,126	3,728

INVESTMENT POLICY

SIA's investment policy provides a framework for making investment decisions, helping trustees to manage the charity's resources effectively, provide a sufficient steer to inform investment decisions and demonstrate good governance.

The policy considers income requirements, the risk profile and takes a view of the market's prospects. The Finance, people and operations committee regularly reviews the performance of investments and the investment strategy, taking into consideration our cash balances, reserves policy, plans and risks, and market prospects. The financial objective is to preserve the real value of the investments while earning a regular income, which is considered to be secondary to the preservation of real value. The investment income supplements other sources of income earned by SIA and is not required for a specific purpose. Our investment increased in value by £20k over the year.

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

GOING CONCERN

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 trustees are satisfied that the budgeted income and expenditure, our cash flow, and level of reserves are in line with our Reserves policy and sufficient to continue as a going concern in 2024/25.

Management and the trustees regularly review detailed forecasts of income and expenditure, The forecast performance is carefully monitored against actual outcomes each month and variances are highlighted, analysed and discussed at senior leadership team and board level.

The charity has a strong balance sheet, with unrestricted reserves of over £1.16 million (within the reserves policy approved by trustees), approved designated funds to cover our growth plans and no indication of any short-term cash flow 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
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:

Richard Brindley* (appointed 1/7/2023)
Samantha Cole* (resigned 18/5/2024)
Lauren Doherty* (resigned 30/6/2023)
Ron Dunning *
Mark Henderson*
Gareth Hillier* (appointed 24/2/2024)
Dr Ram Hariharan (resigned 24/2/2024)
**Denotes trustee with spinal cord injury*

Faisal Hussain*
Christopher Keogh* (resigned 18/5/2024)
Claire Martin* (resigned 24/2/2024)
Leanora Volpe
Peter Watts*
Stephanie Whitmore
James Wood*

Key management personnel	Nik Hartley OBE, chief executive officer Anna Saunders, director of business development Mark Ridler, director of programmes Svetla Stallwood, director of finance, people and operations
Bankers	Barclays Bank PLC, Leicester, LE87 2BB
Investments	CCLA Investment Management, One Angel Lane, London, EC4R 3AB
Auditor	Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London, EC1Y 0TL
Solicitors	Freeths LLP, Routeco Office Park, Davy Avenue, Knowlhill, Milton Keynes, MK5 8HJ
Patron	HRH The Princess Royal
Vice-Presidents	Claire Williams OBE Gerard McDermott KC Martin Hibbert Paul Roy BEM

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 October 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 3 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. To ensure that SIA maintains strong and effective governance, a rolling programme of trustee recruitment commenced all underpinned by succession planning. Trustees may serve up to three terms of three years.

As far as is practicable:

- at least 75% of the trustees have lived experience of spinal cord injury
- the composition of the board is one of diversity reflecting society
- 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 the chair of trustees and members of our senior leadership team. 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 mandatory training including 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. Over the last year a combined board and senior leadership development training programme commenced with a commitment to continuous improvement.

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 at least four times a year. The board has established three committees with appropriate delegations. Each committee supports the chief executive and the senior leadership team by providing oversight, support and monitoring the specific areas, progress, challenges and opportunities and strategic risks. They make strategic decisions and recommendations, where appropriate, to the board.

The **finance, people and operations committee** have key responsibilities for:

- the charity's financial situation, cash position and associated risks
- the charity's policies, plans and reports in relation to accountability, governance and compliance
- people services including staff wellbeing, 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

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

- **Business development:** building and managing relationships with individuals and organisations to generate income for SIA, whilst also helping to achieve its strategic ambitions. Key drivers are growth, diversification and sustainability of income streams and networks
- **Investments & partnerships:** this includes trust fundraising, corporate fundraising, corporate partnerships, sponsorship, challenge events, community fundraising, special events, individual giving, regional fundraising, major donors and legacies
- **Enterprises:** this includes SIA Healthcare and other social enterprises. Whilst SIA's enterprises are considered by the SIA Enterprises Board, the business development committee has oversight of all income across the charity

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

- **Services** – delivering the two strategic approaches:
 - Providing Critical Health Care and Support (including clinical specialists, mental health counselling, support line and advocacy)
 - Co-ordinating a network of support (including a network of partners, support coordinators, community groups and volunteers)
- **Academy**
 - Building Specialist Expertise across the health and care sector (including training and education of health care professionals and service users, research and development, and policy work within the health and care system)
- **Communication and Campaigns**
 - Campaign for Change – (including campaigns, policy-work, communications, marketing, publications, CRM, member engagement, and publications)

During the year, we refreshed and streamlined our trustee induction process and created a governance handbook,

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). The company is registered in England and Wales (No 6034183). SIAE achieved a profit of £356,889 (2023: £436,491). 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, consistency and equity, the sector norms for charities of similar size, the external economic environment and financial affordability. Staff pay is regularly reviewed by the trustees. A review took place at the end of 2023, and this resulted in salary uplifts for all staff from April 2024.

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

Risk management

Trustees regularly examine and monitor major strategic, business and operational risks that the charity faces and confirm 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.

Our finance, people 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.

As part of annual planning and budgeting, the senior leadership team and trustees reviewed strategic risks and agreed the following five key risks:

1. **CAPACITY AND SUCCESSION PLANNING:** Loss of key staff without succession strategy in place leads to loss of expertise, continuity and eventually inability to achieve our mission and strategy.
2. **DATA:** Unclear processes and lack of adherence to handling agreed data creates data protection regulation breaches leading to litigation and critical loss of trust and reputation with members, partners and supporters.
3. **SAFEGUARDING:** Interaction with vulnerable adults by SIA staff/volunteers are not properly vetted, managed & reported on against statutory requirements leads to safeguarding breaches leading to the loss of trust in SIA and its staff and volunteers risking its ability to continue to work and serve its community
4. **ORGANISATIONAL MORAL:** Failure to embed strong management capacity, internal comms, and wellbeing-support, causes low morale and/or staff burnout leading to significant staff absence and/or leaving which hampers ability to deliver our strategy.
5. **POSITIONING:** Failure to establish SIA as a key partner with the health and care system for people with SCI leads to our inability to achieve central goals and approaches in our strategy, leading to loss of reputation and support.

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

EQUITY, DIVERSITY AND INCLUSION

SIA continued to actively work towards its vision of upholding, promoting and demonstrating best practice in equity, diversity and inclusion (EDI) across the charity. This vision is set out in our EDI strategy.

Our culture

We will value our differences and appreciate the benefit from our diversity of thought, background and experience. We will reflect the diversity of our people, members and other stakeholders.

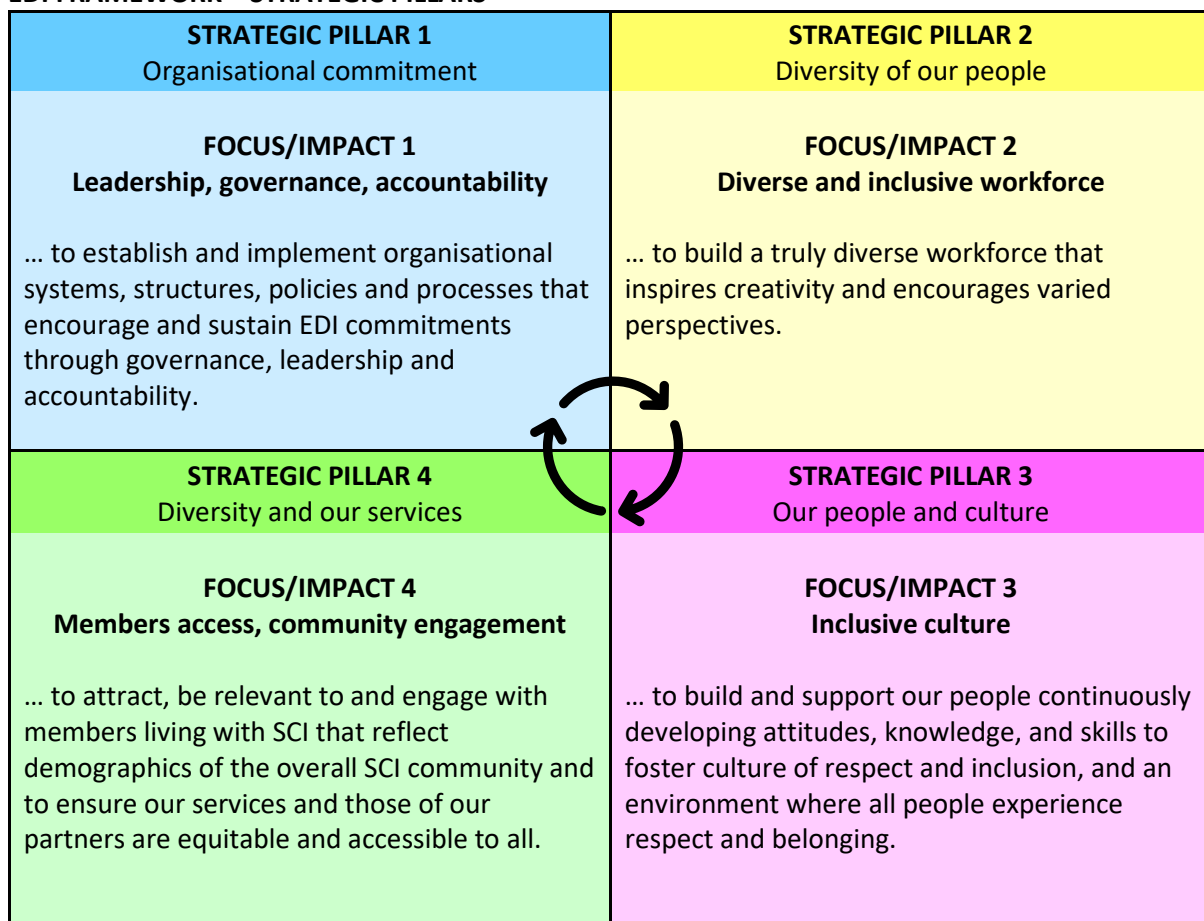
Our behaviours

We will all act as role models and champions. Individually and collectively, we will uphold our shared vision and challenge behaviours and attitudes that don't reflect it.

Our vision

Our vision is to achieve an inclusive culture by growing the diversity of our people, embracing EDI throughout our values and embedding EDI in our practices and behaviours.

EDI FRAMEWORK – STRATEGIC PILLARS



Our EDI plans for the year progressed more slowly than planned, primarily due to the impact of staffing changes. However, our commitment to EDI remains as strong as ever, and we are determined that the charity is as inclusive as possible, fully represents the SCI community and the UK

public in all its diversity, and that we learn from each other and from other groups and organisations.

Our approach and EDI framework is based around four EDI strategic pillars, and our initiatives and plans will be driven in 2024/25 by our refreshed EDI Project Board. Under the Project Board, there will be two EDI Working Groups:

- The Governance, People and Culture Working Group, which will focus on Strategic Pillars 1, 2 and 3.
- The Programmes Working Group, which will focus on Strategic Pillar 4.

We will also ensure we continue to refine and develop our approach to EDI as new staff and volunteers join the charity and are able to contribute their different experiences and perspectives.

Staff demographics at year end

Gender identity	Female	Male	Prefer not to say or not disclosed	
	55%	32%	13%	
Ethnicity	People from ethnic minority backgrounds	White British	White other	Prefer not to say or not disclosed
	6%	64%	7%	23%

SUSTAINABILITY

During the year we continued to strengthen and embed our sustainability principles across the charity. We:

- ensured that outlining our approach to sustainability, and the way we do things, was included in the staff induction process;
- encouraged all staff to support the Recycling for Good Causes initiative, and to help raise money for the charity through the recycling of unwanted items;
- used part of a staff development day to build fantastic bird and bug boxes, which were put up in the gardens around SIA House;
- embedded sustainability within the charity so that all individuals have this in mind when making decisions on purchases, working with partners, and for our events.

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 quarterly reports and forecasts

The make up of the board and its committees is described on pages 24 and 25.

During 2023/24, one working group continued to exist to look at specific areas of SIA's work and comprised a mix of trustees and senior members of staff:

Governance working group

The purpose of the group was to review the internal governance processes, support compliance with its governing documents, charity and company law. The group also explored ways to enhance and develop the role of the trustee. The working group explored ways of building the board of trustees to ensure the best representation for the SCI community. The monthly meetings were used for collaborative thinking and led to a closer working relationship between staff and trustees. Below are some of the key things the group was involved in:

- Development of a handbook for trustees
- Induction day
- Trustees' election and recruitment
- Trustees' training

The Governance working group was disbanded mid-year due to its work being complete.

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. The scheme of delegated powers is reviewed annually.

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.

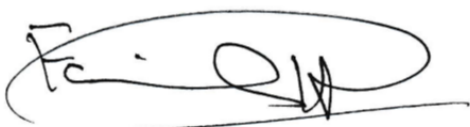
While we already apply many of the recommendations and much of the good practice measures in the code, we continue to monitor application at both governance and operational level.

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 13 July 2024 and signed on their behalf by Faisal Hussain, chair and company director.

A handwritten signature in black ink, appearing to read 'Faisal Hussain', is written over a horizontal line. The signature is stylized and cursive.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SPINAL INJURIES ASSOCIATION

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 2024 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 2024 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)

18 September 2024

for and on behalf of Sayer Vincent LLP, Statutory Auditor 110 Golden Lane, LONDON, EC1Y 0TG

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

Spinal Injuries Association

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

For the year ended 31 March 2024

	Note	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Income from:							
Donations and legacies	2	1,868,766	183,826	2,052,592	1,506,735	-	1,506,735
Charitable activities							
Provide critical health and care	3	9,997	248,141	258,138	11,121	226,102	237,223
Coordinate a network of support services	3	9,997	180,124	190,121	86,066	39,694	125,760
Build vital specialist expertise	3	126,236	245,972	372,208	11,371	11,297	22,668
Campaign for change	3	10,038	56,332	66,370	11,122	267,740	278,862
Other trading activities	4	879,324	-	879,324	1,075,734	-	1,075,734
Investments		32,125	-	32,125	10,370	-	10,370
Total income		2,936,483	914,395	3,850,878	2,712,519	544,833	3,257,352
Expenditure on:							
Raising funds	5	802,416	-	802,416	910,900	-	910,900
Charitable activities							
Provide critical health and care	5	746,856	462,408	1,209,264	622,188	351,415	973,603
Coordinate a network of support services	5	291,064	226,568	517,632	251,053	202,086	453,139
Build vital specialist expertise	5	275,162	241,226	516,388	382,781	21,415	404,196
Campaign for change	5	422,483	4,894	427,377	391,382	11,297	402,679
Total expenditure		2,537,981	935,096	3,473,077	2,558,304	586,213	3,144,517
Net income / (expenditure) before other recognised gains and losses		398,502	(20,701)	377,801	154,215	(41,380)	112,835
Net gain on investments	13	20,128	-	20,128	-	-	-
Net movement in funds		418,630	(20,701)	397,929	154,215	(41,380)	112,835
Reconciliation of funds:							
Total funds brought forward		3,046,383	681,935	3,728,318	2,892,168	723,315	3,615,483
Total funds carried forward		3,465,013	661,234	4,126,247	3,046,383	681,935	3,728,318

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.

Spinal Injuries Association

Balance sheets

Company no. 3175203

As at 31 March 2024

	Note	The group 2024 £	2023 £	The charity 2024 £	2023 £
Fixed assets:					
Tangible assets	11	998,327	962,544	998,327	962,544
Intangible assets	12	27,823	45,973	27,823	45,973
Investments	13	220,128	-	220,129	1
		1,246,278	1,008,517	1,246,279	1,008,518
Current assets:					
Debtors	16	1,161,027	630,047	1,703,072	1,044,744
Short term deposits		704,553	1,032,509	704,553	1,032,509
Cash at bank and in hand		1,584,170	1,443,624	975,658	989,524
		3,449,750	3,106,180	3,383,283	3,066,777
Liabilities:					
Creditors: amounts falling due within one year	17	(569,781)	(386,379)	(503,315)	(346,977)
Net current assets		2,879,969	2,719,801	2,879,968	2,719,800
Total net assets		4,126,247	3,728,318	4,126,247	3,728,318
Funds:					
Restricted income funds		661,234	681,935	661,234	681,935
Unrestricted income funds:					
Designated funds					
Property and fixed assets funds		1,026,151	1,008,517	1,026,151	1,008,517
Other designated funds		1,279,011	877,462	1,279,011	877,462
General funds		1,159,851	1,160,404	1,159,851	1,160,404
Total unrestricted funds		3,465,013	3,046,383	3,465,013	3,046,383
Total funds		4,126,247	3,728,318	4,126,247	3,728,318

Approved by the trustees on 13 July 2024 and signed on their behalf by



Faisal Hussain
Chair and Company Director

Spinal Injuries Association

Consolidated statement of cash flows

For the year ended 31 March 2024

	Note	2024		2023	
		£	£	£	£
Cash flows from operating activities					
Net income / (expenditure) for the reporting period (as per the statement of financial activities)		377,801		112,835	
Depreciation and amortisation charges		129,510		95,229	
Dividends and interest from investments		(32,125)		(10,370)	
(Increase)/decrease in stocks		-		1,250	
(Increase)/decrease in debtors		(530,980)		210,718	
Increase/(decrease) in creditors		183,402		(85,842)	
Net cash provided by / (used in) operating activities			127,608		323,820
Cash flows from investing activities:					
Dividends and interest from investments		52,253		10,370	
(Gains)/losses on investments		(20,128)			
Purchase of fixed assets		(147,143)		(78,936)	
Purchase of investments		(200,000)		-	
Net cash provided by / (used in) investing activities			(315,018)		(68,566)
Change in cash and cash equivalents in the year			(187,410)		255,254
Cash and cash equivalents at the beginning of the year			2,476,133		2,220,879
Cash and cash equivalents at the end of the year			2,288,723		2,476,133

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

The trustees believe that the Charity's financial resources and contingency planning are robust and sufficient to ensure the ability of the Charity to continue as a going concern for the foreseeable future, being at least twelve 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. Small grants (under £5,000) are grouped under the 'Other small grants'.

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.

Notes to the financial statements

For the year ended 31 March 2024

1 Accounting policies (continued)

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.

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.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

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 1st year.

- | | |
|--|-----------------|
| <input type="checkbox"/> Land | Not depreciated |
| <input type="checkbox"/> Leasehold property | 50 years |
| <input type="checkbox"/> Office equipment | 4 years |
| <input type="checkbox"/> 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.

Listed investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/(losses) on investments" in the statement of financial activities.

1 Accounting policies (continued)

n) 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.

o) Short term deposits

Short term deposits include cash balances that are invested in accounts with a maturity date of between 0 and 9 months.

p) Cash at bank and in hand

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

q) Creditors and provisions

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

r) Financial instruments

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.

s) 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 £170,437 (2023: £161,418) were paid during the year.

Spinal Injuries Association

Notes to the financial statements

For the year ended 31 March 2024

2 Income from donations and legacies

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Grants and Donations	910,956	183,826	1,094,782	1,455,010	-	1,455,010
Legacies	957,810	-	957,810	51,725	-	51,725
	<u>1,868,766</u>	<u>183,826</u>	<u>2,052,592</u>	<u>1,506,735</u>	<u>-</u>	<u>1,506,735</u>

3 Income from charitable activities

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Grants	-	248,141	248,141	-	225,702	225,702
Donations	-	-	-	-	400	400
Publications	9,997	-	9,997	11,121	-	11,121
Sub-total for providing critical health and care	<u>9,997</u>	<u>248,141</u>	<u>258,138</u>	<u>11,121</u>	<u>226,102</u>	<u>237,223</u>
Grants	-	180,124	180,124	-	267,740	267,740
Publications	9,997	-	9,997	11,122	-	11,122
Other	-	-	-	-	-	-
Sub-total for coordinating a network of support services	<u>9,997</u>	<u>180,124</u>	<u>190,121</u>	<u>11,122</u>	<u>267,740</u>	<u>278,862</u>
Grants	-	245,972	245,972	-	39,694	39,694
Education & training	116,239	-	116,239	74,865	-	74,865
Publications	9,997	-	9,997	11,121	-	11,121
Other	-	-	-	80	-	80
Sub-total for building vital specialist expertise	<u>126,236</u>	<u>245,972</u>	<u>372,208</u>	<u>86,066</u>	<u>39,694</u>	<u>125,760</u>
Grants	-	56,332	56,332	-	-	-
Legacies	-	-	-	-	11,297	11,297
Publications	9,996	-	9,996	11,121	-	11,121
Other	42	-	42	250	-	250
Sub-total for campaigning for change	<u>10,038</u>	<u>56,332</u>	<u>66,370</u>	<u>11,371</u>	<u>11,297</u>	<u>22,668</u>
Total income from charitable activities	<u>156,268</u>	<u>730,569</u>	<u>886,837</u>	<u>119,680</u>	<u>544,833</u>	<u>664,513</u>

4 Income from other trading activities

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Fundraising events	411,465	-	411,465	518,706	-	518,706
Corporate partnerships and memberships	137,500	-	137,500	137,917	-	137,917
Other trading	330,359	-	330,359	419,111	-	419,111
	<u>879,324</u>	<u>-</u>	<u>879,324</u>	<u>1,075,734</u>	<u>-</u>	<u>1,075,734</u>

Spinal Injuries Association

Notes to the financial statements

For the year ended 31 March 2024

5a Analysis of expenditure (current year)

	Charitable activities							2024 Total £	2023 £	Total £
	Raising funds £	Provide critical health and care £	Coordinate a network of support services £	Build vital specialist expertise £	Campaign for change £	Governance costs £	Support costs £			
Staff costs (Note 7)	340,880	710,819	305,462	303,129	275,615	57,133	401,288	2,394,325	2,153,949	
Other direct costs	312,583	150,887	63,216	72,581	35,909	-	-	635,176	664,875	
Premises	-	-	-	-	-	-	94,473	94,473	45,290	
Insurance	-	-	-	-	-	-	15,981	15,981	13,412	
Communications	-	-	-	-	-	-	11,905	11,905	11,525	
Audit	-	-	-	-	-	13,200	-	13,200	11,640	
IT	-	-	-	-	-	-	91,401	91,401	66,529	
Professional fees	-	-	-	-	-	-	19,034	19,034	35,343	
Office expenses	-	-	-	-	-	-	14,745	14,745	15,574	
Finance costs	-	-	-	-	-	-	3,551	3,551	2,686	
Recruitment, Training, Welfare	-	-	-	-	-	15,672	70,242	85,914	75,700	
Trustee expenses	-	-	-	-	-	2,470	-	2,470	1,637	
Depreciation and amortisation	-	-	-	-	-	-	129,510	129,510	95,229	
Recoverable VAT	-	-	-	-	-	-	(47,694)	(47,694)	(50,293)	
Other expenses	-	-	-	-	-	2,116	6,970	9,086	1,421	
	653,463	861,706	368,678	375,710	311,524	90,591	811,406	3,473,077	3,144,517	
Support and Governance costs	148,953	347,558	148,954	140,678	115,853	(90,591)	(811,406)	-	-	
Total expenditure 2024	802,416	1,209,264	517,632	516,388	427,377	-	-	3,473,077	-	
Total expenditure 2023	910,900	973,603	453,139	404,196	402,679	-	-	-	3,144,517	

Spinal Injuries Association

Notes to the financial statements

For the year ended 31 March 2024

5b Analysis of expenditure (previous year)

	Charitable activities							2023 Total £
	Raising funds £	Provide critical health and care £	Build vital specialist expertise £	Campaign for change £	Coordinate a network of support services £	Governance costs £	Support costs £	
Staff costs (Note 7)	340,570	623,340	251,533	250,134	268,633	51,648	368,091	2,153,949
Other direct costs	428,343	87,587	46,173	38,955	63,817	-	-	664,875
Premises	-	-	-	-	-	-	45,290	45,290
Insurance	-	-	-	-	-	-	13,412	13,412
Communications	-	-	-	-	-	-	11,525	11,525
Audit	-	-	-	-	-	11,640	-	11,640
IT	-	-	-	-	-	-	66,529	66,529
Professional fees	-	-	-	-	-	5,559	29,784	35,343
Office expenses	-	-	-	-	-	-	15,574	15,574
Finance costs	-	-	-	-	-	-	2,686	2,686
Recruitment, Training, Welfare	-	-	-	-	-	15,322	60,378	75,700
Trustee expenses	-	-	-	-	-	1,637	-	1,637
Depreciation and amortisation	-	-	-	-	-	-	95,229	95,229
Recoverable VAT	-	-	-	-	-	-	(50,293)	(50,293)
Other expenses	-	-	-	-	-	997	424	1,421
	768,913	710,927	297,706	289,089	332,450	86,803	658,629	3,144,517
Support and Governance costs	141,987	262,676	106,490	113,590	120,689	(86,803)	(658,629)	-
Total expenditure 2023	910,900	973,603	404,196	402,679	453,139	-	-	3,144,517

Spinal Injuries Association

Notes to the financial statements

For the year ended 31 March 2024

6 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2024	2023
	£	£
Depreciation and amortisation	129,510	95,229
Operating lease rentals:		
Other	7,133	10,709
Audit (excluding VAT):	10,600	9,900
Auditor's other fees (excluding VAT):	1,480	1,000
	<u>148,723</u>	<u>116,838</u>

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

Staff costs were as follows:

	2024	2023
	£	£
Salaries and wages	2,021,752	1,804,101
Redundancy and termination costs	2,500	5,475
Social security costs	199,637	182,956
Employer's contribution to defined contribution pension schemes	170,437	161,418
	<u>2,394,326</u>	<u>2,153,950</u>

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

	2024	2023
	No.	No.
£60,000 - £69,999	2	-
£70,000 - £79,999	-	-
£80,000 - £89,999	1	1
£90,000 - £99,999	-	-
	<u>3</u>	<u>1</u>

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

2024: £319,324

2023: £307,001

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

Trustees' expenses represent the payment or reimbursement of travel, accommodation and subsistence costs totalling £2,470 incurred by 6 trustees.

8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 64 (2023: 60.5).

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

	2024	2023
	No.	No.
Raising funds	9.0	10.0
1. Provide critical health and care	21.0	18.5
2. Build vital specialist expertise	8.5	7.5
3. Campaigns for change	7.0	8.0
4. Coordinate a network of support services	9.0	8.5
Governance	1.5	1.0
Support costs	8.0	7.0
	64.0	60.5

9 Related party transactions

There were no donations received from related parties outside of the normal course of business.

No services (2023: £2,000) were purchased from related parties.

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

10 Taxation

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

	2024	2023
	£	£
UK corporation tax at 19%	-	-

11 Tangible fixed assets - Group and charity

	Leasehold property £	Fixtures & fittings £	Office equipment £	Total £
Cost				
At the start of the year	1,604,688	127,951	13,638	1,746,277
Additions in year	-	127,094	-	127,094
Disposals in year	-	-	-	-
Impairment of property	-	-	-	-
At the end of the year	<u>1,604,688</u>	<u>255,045</u>	<u>13,638</u>	<u>1,873,371</u>
Depreciation				
At the start of the year	691,676	81,650	10,407	783,733
Charge for the year	28,494	59,586	3,231	91,311
Eliminated on disposal	-	-	-	-
At the end of the year	<u>720,170</u>	<u>141,236</u>	<u>13,638</u>	<u>875,044</u>
Net book value				
At the end of the year	<u>884,518</u>	<u>113,809</u>	<u>-</u>	<u>998,327</u>
At the start of the year	<u>913,012</u>	<u>46,301</u>	<u>3,231</u>	<u>962,544</u>

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

	2024 £
Cost	
At the start of the year	108,813
Additions	20,049
At the end of the year	<u>128,862</u>
Amortisation	
At the start of the year	62,840
Charge for the year	38,199
At the end of the year	<u>101,039</u>
Net book value	
At the end of the year	<u>27,823</u>
At the start of the year	<u>45,973</u>

Spinal Injuries Association

Notes to the financial statements

For the year ended 31 March 2024

13 Investments

	2024	2023
	£	£
Fair value at the start of the year	-	-
Additions at cost	200,000	-
Disposal proceeds	-	-
Net gain on change in fair value	20,128	-
Fair value at the end of the year	<u>220,128</u>	<u>-</u>

Investments are revalued at market value at the balance sheet date and any unrealised gain or loss is taken to the Statement of Financial Activities.

We hold a COIF Charities' Ethical Investment Fund with CCLA.

14 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 Claire Martin, Faisal Hussain, James Wood, Richard Brindley and Ron Dunning together with the chief executive were/are also directors of the subsidiary. Michael Ashton, Antony Barnes, Danielle Barney, Niel Turnbull are directors. Claire Martin resigned 1.4.2023, Micheal Ashton resigned 7.8.2023 as directors of SIA Enterprises and Antony Barnes deceased 27.10.23.

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

	2024	2023
	£	£
Turnover	463,832	535,594
Cost of sales	-	-
Cost of sales related to purchases from parent undertaking	-	-
Gross profit/(loss)	<u>463,832</u>	<u>535,594</u>
Administrative expenses	(1,302)	(1,759)
Management charge payable to parent undertaking	(105,641)	(97,344)
Other operating income	-	-
Profit/(loss) on ordinary activities before taxation	<u>356,889</u>	<u>436,491</u>
Taxation on profit on ordinary activities	-	-
Profit for the financial year	<u>356,889</u>	<u>436,491</u>
Retained earnings		
Total retained earnings brought forward	-	-
Profit for the financial year	356,889	436,491
Distribution under Gift Aid to parent charity	(356,889)	(436,491)
Total retained earnings carried forward	<u>-</u>	<u>-</u>
The aggregate of the assets, liabilities and reserves was:		
Assets	780,712	657,300
Liabilities	(780,711)	(657,299)
Reserves	<u>1</u>	<u>1</u>

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

Spinal Injuries Association

Notes to the financial statements

For the year ended 31 March 2024

15 Parent charity

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

	2024 £	2023 £
Gross income	3,869,704	3,257,352
Result for the year	397,929	112,835

16 Debtors

	The group		The charity	
	2024 £	2023 £	2024 £	2023 £
Trade debtors	467,238	487,064	295,038	283,864
Amounts due from group undertakings	-	-	714,245	617,897
Other Debtors	24,914	7,697	24,914	7,697
Prepayments	29,763	92,997	29,763	92,997
Accrued income	639,112	42,289	639,112	42,289
	1,161,027	630,047	1,703,072	1,044,744

17 Creditors: amounts falling due within one year

	The group		The charity	
	2024 £	2023 £	2024 £	2023 £
Trade creditors	229,526	195,364	229,526	195,364
Taxation and social security	78,754	71,663	38,488	33,261
Other creditors	19,146	14,887	19,146	14,887
Accruals	21,548	17,300	20,348	16,300
Deferred income (note 18)	220,807	87,165	195,807	87,165
	569,781	386,379	503,315	346,977

18 Deferred income

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

	The group		The charity	
	2024 £	2023 £	2024 £	2023 £
Balance at the beginning of the year	87,165	194,304	87,165	164,304
Amount released to income in the year	(462,266)	(269,065)	(462,266)	(239,065)
Amount deferred in the year	595,908	161,926	570,908	161,926
Balance at the end of the year	220,807	87,165	195,807	87,165

Spinal Injuries Association

Notes to the financial statements

For the year ended 31 March 2024

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

	General unrestricted £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	-	1,026,151	-	1,026,151
Investments	220,128	-	-	220,128
Net current assets	939,723	1,279,011	661,234	2,879,968
Net assets at 31 March 2024	1,159,851	2,305,162	661,234	4,126,247

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

	General unrestricted £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	-	1,008,517	-	1,008,517
Investment	-	-	-	-
Net current assets	1,160,404	877,462	681,935	2,719,801
Net assets at 31 March 2023	1,160,404	1,885,979	681,935	3,728,318

Spinal Injuries Association

Notes to the financial statements

For the year ended 31 March 2024

20a Movements in funds (current year)

	At 1 April 2023	Income & gains	Expenditure & losses	Transfers	At 31 March 2024
	£	£	£	£	£
Restricted funds:					
ABF The Soldiers' Charity	20,000	-	(20,000)	-	-
Alice Ellen Cooper-Dean Charitable Trust	833	5,000	(5,417)	-	416
Army Benevolent Fund	-	30,000	(10,000)	-	20,000
Bupa Foundation	4,000	-	(4,000)	-	-
Cardiff YMCA 1910 Trust	3,333	-	(3,333)	-	-
Charities Aid Foundation (Scope & CAF)	40,000	-	(40,000)	-	-
City Bridge Trust	50,300	51,000	(50,300)	-	51,000
Clare Milne Trust	3,333	-	(3,333)	-	-
Heart of Bucks Community Foundation	3,750	-	(3,750)	-	-
James Tudor Foundation	-	12,000	(5,000)	-	7,000
James Weir Foundation	-	5,000	(1,250)	-	3,750
Moondance Foundation	1,667	-	(1,667)	-	-
Motability Foundation	-	363,504	(32,625)	-	330,879
The October Club	332,898	-	(166,000)	-	166,898
NHS England	25,000	150,000	(150,000)	-	25,000
NHS England South East (Mental Health)	77,774	9,895	(81,072)	-	6,597
Peter Sowerby Foundation	99,046	-	(69,975)	-	29,071
Pilkington Charities Fund	-	5,000	(1,667)	-	3,333
Queen Mary's Roehampton Trust	4,167	10,000	(10,834)	-	3,333
Shanly Foundation	3,333	-	(3,333)	-	-
Sir James Knott Trust	-	5,000	(2,084)	-	2,916
Sir James Reckitt Charity	-	5,000	(1,667)	-	3,333
The Barbour Foundation	5,000	-	(5,000)	-	-
The Eveson Charitable Trust	-	7,500	(5,625)	-	1,875
The February Foundation	1,668	5,000	(4,168)	-	2,500
The Lawson Trust	-	5,000	(1,667)	-	3,333
The National Lottery Awards for All	5,833	-	(5,833)	-	-
Other small grants	-	61,670	(61,670)	-	-
Restricted donations	-	183,826	(183,826)	-	-
Total restricted funds	681,935	914,395	(935,096)	-	661,234
Unrestricted funds:					
Designated funds:					
Property fund	913,012	-	(28,494)	-	884,518
Fixed & intangible assets fund	95,505	-	(101,015)	147,143	141,633
Deposits from SIA group	12,462	12,125	(9,576)	-	15,011
Strategic growth	745,000	-	(745,000)	1,264,000	1,264,000
SIA House maintenance	120,000	-	-	(120,000)	-
Total designated funds	1,885,979	12,125	(884,085)	1,291,143	2,305,162
General funds	1,160,404	2,944,486.0	(1,653,896.0)	(1,291,143.0)	1,159,851
Total unrestricted funds	3,046,383	2,956,611	(2,537,981)	-	3,465,013
Total funds	3,728,318	3,871,006	(3,473,077)	-	4,126,247

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

Spinal Injuries Association

Notes to the financial statements

For the year ended 31 March 2024

20b Movements in funds (prior year)

	At 1 April 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At 1 April 2023 £
Restricted funds:					
ABF The Soldiers' Charity	20,000	30,000	(30,000)	-	20,000
Alice Ellen Cooper-Dean Charitable Trust	-	10,000	(9,167)	-	833
Armed Forces Covenant Fund Trust	17,500	-	(17,500)	-	-
Awards for All	-	10,000	(4,167)	-	5,833
The Barbour Foundation	-	5,000	-	-	5,000
Bupa Foundation	-	6,000	(2,000)	-	4,000
Cardiff YMCA 1910 Trust	-	5,000	(1,667)	-	3,333
Charities Aid Foundation (Scope & CAF)	-	50,000	(10,000)	-	40,000
City Bridge Trust	49,600	50,300	(49,600)	-	50,300
Clare Milne Trust	-	5,000	(1,667)	-	3,333
East Suffolk Community Partnerships	833	-	(833)	-	-
The Eveson Charitable Trust	4,583	-	(4,583)	-	-
The February Foundation	-	5,000	(3,332)	-	1,668
Heart of Bucks Community	-	5,000	(1,250)	-	3,750
Sir James Knott Foundation	1,667	-	(1,667)	-	-
James Tudor Foundation	10,313	-	(10,313)	-	-
Leicestershire Communities Fund	5,000	-	(5,000)	-	-
Milton Keynes Community Foundation	-	-	-	-	-
Moondance Foundation	-	5,000	(3,333)	-	1,667
The October Club	482,898	-	(150,000)	-	332,898
NHS England	25,000	150,000	(150,000)	-	25,000
NHS England South East (Mental Health)	-	98,985	(21,211)	-	77,774
NHS England South East	-	6,630	(6,630)	-	-
Peter Sowerby Foundaton	99,046	-	-	-	99,046
Queen Mary's Roehampton Trust	6,875	10,000	(12,708)	-	4,167
Shanly Foundation	-	5,000	(1,667)	-	3,333
Other small grants	-	76,221	(76,221)	-	-
Restricted donations	-	400	(400)	-	-
Restricted legacies	-	11,297	(11,297)	-	-
Total restricted funds	723,315	544,833	(586,213)	-	681,935
Unrestricted funds:					
Designated funds:					
Property fund	941,506	-	(28,494)	-	913,012
Fixed & intangible assets fund	83,304	-	(66,735)	78,936	95,505
Deposits from SIA group	7,246	16,136	(10,920)	-	12,462
Events and awareness raising	150,000	-	-	(150,000)	-
Expansion	250,000	-	-	(250,000)	-
Campaigning and counselling	90,000	-	-	(90,000)	-
Investment in digital (CRM)	90,000	-	-	(90,000)	-
Strategic growth	-	-	-	745,000	745,000
SIA House maintenance	120,000	-	-	-	120,000
Total designated funds	1,732,056	16,136	(106,149)	243,936	1,885,979
General funds	1,160,112	2,696,383	(2,452,155)	(243,936)	1,160,404
Total unrestricted funds	2,892,168	2,712,519	(2,558,304)	-	3,046,383
Total funds	3,615,483	3,257,352	(3,144,517)	-	3,728,318

Spinal Injuries Association

Notes to the financial statements

For the year ended 31 March 2024

Purposes of restricted funds

ABF - The Soldiers' Charity	To support SIA's work with individuals from the armed forces.
Alice Ellen Cooper-Dean Charitable Trust	To support SIA's network of support services.
Army Benevolent Fund	To support SIA's work with individuals from the armed forces.
Bupa Foundation	To support SIA's network of support services in the South East.
Cardiff YMCA 1910 Trust	To support SIA's network of support services in Wales.
Charities Aid Foundation - Connecting Communities Grant	To support SIA's network of support services.
City Bridge Trust	To support SIA's network of support in London.
Clare Milne Trust	To support SIA's network of support services in the South West.
Heart of Bucks Community Foundation	To support SIA's network of support services in the East of England.
James Tudor Foundation	To support SIA's clinical specialist service.
James Weir Foundation	To support SIA's work with individuals from the armed forces.
Moondance Foundation	To support SIA's network of support services in Wales.
Motability Foundation	To develop SIA's SCI Travel Confidence Project.
NHS England South East Grant	To conduct focus groups with people with spinal cord injury in the South East.
NHS England Transformational Grant	To support SIA's SCI clinical specialist service.
NHS England South East Transformational Grant	To develop a SCI mental health support and education pilot across the South East.
Peter Sowerby Foundation	To develop a digital solution for SIA's nurse specialist service.
Pilkington Charities Fund	To support SIA's network of support services.
Queen Mary's Roehampton Trust	To support SIA's work with individuals from the armed forces.
Shanly Foundation	To support SIA's network of support services in the South East and East of England.
Sir James Knott Trust	To support SIA's network of support services.
Sir James Reckitt Charity	To support SIA's network of support services.
The Barbour Foundation	To support SIA's network of support services in the North East.
The Eveson Charitable Trust	To support SIA's network of support services.
The February Foundation	To support SIA's network of support services.
The Lawson Trust	To support SIA's network of support services.
The National Lottery Awards For All	To support SIA's support line.
The October Club	To support SIA's SCI clinical specialist service to enhance its reach and impact.
The Trevor Hemmings Foundation	To support SIA's Frank Williams Academy.
Restricted donations	To support SIA's Frank Williams Academy.

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.
Strategic growth	Accumulated legacy income designated to support our ambitious plans and goals in strategic years 2 and 3. See page 20 for more information.

21 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	
	2024	2023
	£	£
Less than one year	7,133	10,709
One to five years	8,551	14,278
Over five years	-	-
	15,684	24,987

22 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.