

Registered Company No: SC091206

Registered Charity No: SC015405

SPINAL INJURIES SCOTLAND
(A company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 MARCH 2019



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REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

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REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name:	Spinal Injuries Scotland
Registered Office:	Fullarton Court Unit C, 11 Drumhead Place Glasgow G32 8EY
Charity Registration Number:	SC015405
Company Registration Number:	SC091206
Trustees:	K McMonagle (Chair) J Allan (resigned 4 July 2019) P Clay-Mackinnon (resigned 1 January 2019) S Lansdowne (resigned 30 July 2019) T Ferns (resigned 13 August 2019) S Bowie (resigned 30 July 2019) T Ward L Williams (appointed 21 February 2019, resigned 2 May 2019) E Morrison (appointed 11 January 2019) F Payne (appointed 16 January 2019) L McOurt (appointed 29 July 2019) Dr A MacSween (appointed 29 July 2019)
Independent Examiners:	Wylie & Bisset LLP Chartered Accountants 168 Bath Street Glasgow G2 4TP
Bankers:	Royal Bank of Scotland 2139 Paisley Road West Glasgow G52 3JW Clydesdale Bank 19 Stuart Street East Kilbride G74 4NS

SPINAL INJURIES SCOTLAND
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Report of the Trustees for the year ended 31 March 2019

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2019.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

The legal and administrative information on page one forms part of this report.

Principle activities and charitable purposes

Spinal Injuries Scotland is the national voluntary organisation concerned with new and long-term spinal cord injured people, their relatives and friends, along with those involved in the management, care and rehabilitation of the injury.

Our charitable aim is "the advancement of health".

Strategic Approach

Spinal injuries Scotland (SIS) advances its charitable aims by channeling its efforts via the following three strands:

- **Support** those coming to terms with a SCI
- **Inform** those living with SCI
- **Influence** decision makers and designers as they shape the world for those with SCI

We deliver a nationwide, membership focused service, which is delivered through programs and projects designed to meet the needs of our members. Having a spinal cord injury (SCI) is a traumatic and life changing event. The process of rehabilitation is both a physical and emotional challenge.

The stages a person with SCI will experience are:

- initial triage undertaken by the emergency services
- stabilizing the injury
- treatment and rehabilitation at the Queen Elizabeth National Spinal Injuries Unit, Glasgow (QENSIU)
- discharge home
- continuing rehabilitation and reintegration into the local community and workplace

We generally begin to get involved with a patient during their treatment and rehabilitation within the Queen Elizabeth National Spinal Injuries Unit, Glasgow. The QENSIU is where people come from all over Scotland as inpatients to receive their treatment. In some cases, this may result in the patient being in the Unit for 6 months or more which can result in having less daily contact with their family and friends. Being apart from family and other support networks at such a vulnerable time can have a significant impact on a person's health and recovery with SCI. Feeling isolated and lonely can also have a negative impact on a patient's mental health when they are already trying to come to terms with a major trauma.

Rehabilitation is a long and demanding process for the person who has sustained the injury as well as for their family and friends.

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Report of the Trustees for the year ended 31 March 2019

Our Principle Activities

Spinal Injuries Unit

Peer Support Volunteers

Our team is made up of the Peer Support Coordinator who supervises and supports the Peer Support volunteers in the Spinal Unit. Everyone in the team has a spinal injury themselves which helps them relate to how the patients are feeling about the situation they find themselves in. The Peer Support Team is accessible in the Glasgow Unit 5 days per week. This service begins with an informal chat with patients and in some cases, their families and friends.

The patients often need support to come to terms with their situation and having someone to talk to who has experiences of the same journey can help. The volunteers can offer impartial advice and an opportunity to talk frankly about matters that patients may not feel able to discuss with family, friends and clinicians.

Social Events within QENSIU

These events are developed in consultation with the Lead Clinician of the QENSIU and the Clinical Lead Nurse. The sessions are intended to offer a relaxed and lighthearted evening of activities and events. Previous sessions have included quiz nights, a Burns supper and a take away pizza night. The events are well attended by families and patients.

Patient Education Sessions

Developed by the Lead Clinical Nurse and Medical Director of the QENSIU, these sessions offer patients the opportunity to learn about a range of issues that may impact on their day to day life. Our Peer Support team also attend the sessions to offer support from the perspective of someone who has lived with similar challenges.

'The QENSIU would like to thank Spinal Injuries Scotland for their invaluable support to both patients and staff through their participation in education sessions, offering peer support and by providing a welcome distraction from hospital life through their evening activities. The Unit recognises that there are a great number of people who give up their time to support the unit and for that we are very grateful. Thanks for your continued support.'

Michele Paterson, Lead Nurse, Queen Elizabeth National Spinal Injuries Unit

Spinal Manual

The charity continues to fund the production of the Spinal Manual ('Living with a Spinal Cord Injury') in conjunction with the specialist medical team at the QENSIU. This manual is given to every patient who attends the QENSIU. Our volunteers knowledge and experience is drawn on to create this reference guide for patients. The Guide also includes a section where patients can record their important medical information.

https://www.sisonline.org/wp-content/uploads/2016/01/Full-Spinal-Manual-_small.pdf

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Report of the Trustees for the year ended 31 March 2019

Our Principle Activities (continued)

Spinal Injuries Unit - Review Clinic and Outreach

Outpatients and Outreach Clinics are undertaken by a multidisciplinary team of specialist clinicians. Clinics take place in Glasgow, Aberdeen, Huntly, Inverness, Arbroath, Dumfries and the Scottish Borders.

Our Peer Support team attend the clinics to listen to our members concerns and issues and, where appropriate, share their experience of facing similar challenges. Some of our members have been attending the clinics for many years. Despite their injury occurring many years ago patients may continue to need support and encouragement from the charity and their medical team.

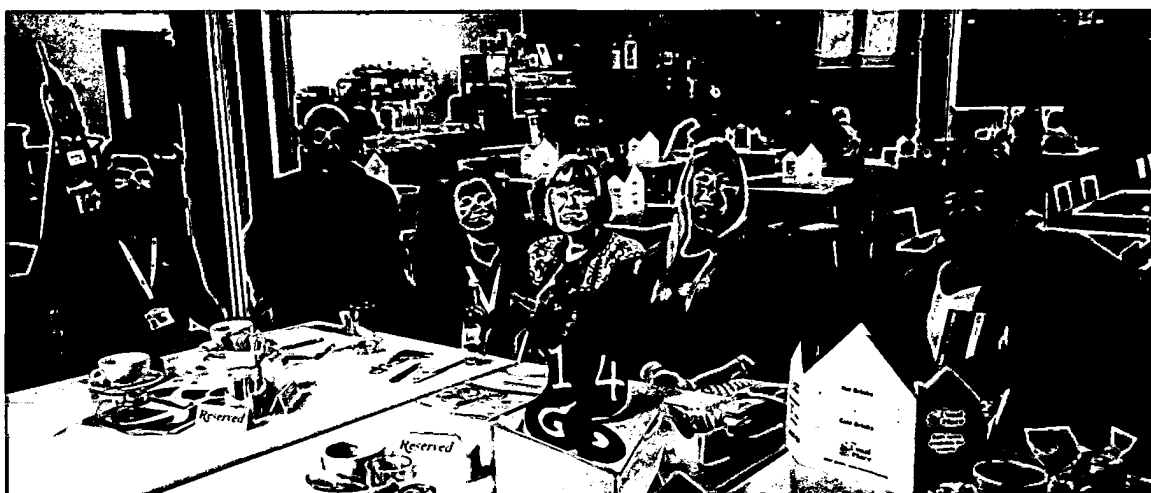
During 2018/2019, we recruited three additional part time members of staff, to enhance our Peer Support Team. This was in response to feedback from patients and members who felt that there was not enough support in their local areas, and that they would benefit from meeting up with people who knew what they were going through.

These new Peer Support Advisors cover Aberdeen, Inverness, Dumfries & Galloway and the Scottish Borders. The Advisors arrange events and coffee meetings which enable people living with SCI to meet others in a similar situation. This allows our team to have face to face or group discussions about issues such as mental health, relationship issues, physical health matters, employment and financial issues as well as the ongoing challenge of maintaining friendships and interacting with the local community.

In 2019/20 we hope to increase the size of the team and begin providing support in other areas.

'This is the first time since my injury six years ago that I have met another person with a spinal injury.'

Stuart Milne, Aberdeen.



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Report of the Trustees for the year ended 31 March 2019

Membership Services

Castle Semple Sports Day and Annual Barbeque

This event takes place at Castle Semple, Lochwinnoch at the Royal Yachting Association Training Centre. The event offers patients in the QENSIU, our members and their families an opportunity to access sports activities using adapted or bespoke equipment suitable for people with a SCI.



Clober Farm – accessible accommodation

This converted property in Milngavie is an ideal location for a person with a SCI seeking a base from where to have a city break or tour of the local countryside. In easy reach of places such as Loch Lomond, Glencoe and the Trossachs, Clober Farm is a well-equipped and peaceful setting to have a break from the daily routine. Reduced rates are available for people with a spinal cord injury / SIS membership.



The house and gone though some light decoration work with the addition, of some new home comforts. The work was completed by 154 Army Regiment and Grant funding. The charity would like to thank them for their time.

In 2019/2020, we are developing a new website specifically for Clober Farm, which will be more accessible to use and offer an on-line booking facility.

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Report of the Trustees for the year ended 31 March 2019

Membership Services (continued)

Safe Drive Stay Alive & Young Drivers events

These educational programmes are aimed at 6th year secondary school pupils with the aim of influencing behaviour and attitude on the road. We work in partnership with the City of Edinburgh Council, Police Scotland, NHS Lothian, Transport Scotland, Scottish Safety Camera Unit (EAST), Scottish Ambulance Service, Scottish Fire and Rescue, NHS Scotland and other voluntary organisations.

At the Young Drivers Event, a member of our Peer Support Team shares their experience of being in a road traffic collision. The feedback we receive from these events is that the talks have a profound effect on participants.

Glasgow Caledonian University



*Volunteer with nursing students at
Caledonia University*

Each year, our Peer Support Team are invited by Glasgow Caledonian University to speak to student nurses about living with a Spinal Cord Injury from a patient's perspective. We continue to receive very positive feedback from attendees and the event usually results in many new members being recruited.

"Feedback from applicants was unanimously positive with many identifying these sessions as one of the highlights of the day. The aim was to highlight to applicants the types of values, skills and approaches that are required of nurses and that can positively and significantly impact on an individual's experience. Comments reflected how the sessions had played a significant part in confirming the applicants' desire to become nurses and make a difference when supporting individuals with healthcare needs."

**William McDonald Lecturer in Mental Health Nursing /
Admissions Co-ordinator**

Spinal Injuries Scotland Legal and Welfare Advice Line

Our partners, Digby Brown Solicitors provide this free service for our members. Initial advice can be given by phone and visits are arranged at the QENSIU or at home. Initial legal advice is free and welfare rights advice is free throughout the process, including completion of welfare benefit applications and representation at Tribunal hearings. Feedback from members is that this service has been instrumental in enabling them to access the funds and essential rehabilitation they require.

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Report of the Trustees for the year ended 31 March 2019

Membership Services (continued)

Spinal Injuries Home Delivery Service

Our partnership with Bullen Healthcare began in 2016. It offers our members a free home delivery service for prescription items and medication. Each person is allocated a dedicated personal advisor who knows their specific needs and will liaise with lead physicians and GPs. The service takes away the need for our members to monitor their stocks of prescription items or contact different stockists to find specific items. Bullen Healthcare's Services are free to Spinal Injury Scotland members and offer complimentary products.

'I am pleased that our partnership with Spinal Injuries Scotland continues to develop and grow and that the feedback from those members who are using Bullen Healthcare is so positive. I look forward to us working closely together to not only encourage more members to join Bullen Healthcare but also to grow the membership of Spinal Injuries Scotland itself.'

Paul Bullen, Managing Director, Bullen Healthcare. Spinal Injuries Scotland

Ambassadors Programme

The charities Ambassadors are committed to representing SIS at local and national events and also participating in fundraising efforts. Our Ambassadors help us promote greater awareness and understanding amongst the public about the challenges a spinal cord injury can present and how people can live a purposeful and productive life following a SCI. We would like to thank our Ambassadors Joanna Martin, Linda Bamford, Stephen McGhee, Dr Elizabeth Ferris, Emma Douglas and Claire Byrne for their support this year.

Spinal Life Scotland Magazine

Our magazine, issued three times a year, shares information and stories from Members, Peer Support, Staff, The Trustees and Ambassadors. The magazine content is part of an ongoing dialogue, keeping members in touch with the activities and outcomes achieved by SIS while also listening to the thoughts and interests of people with an SCI.



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Report of the Trustees for the year ended 31 March 2019

Membership Services (continued)

Spinal Injuries Scotland Website

www.sisonline.org

The SIS Website provides our members, professionals, the media and sponsors with information about the aims and objectives of the charity, what activities the charity supports and information on living with spinal cord injury.

In 2019/2020, we are working on a new website to enhance the services that we provide.

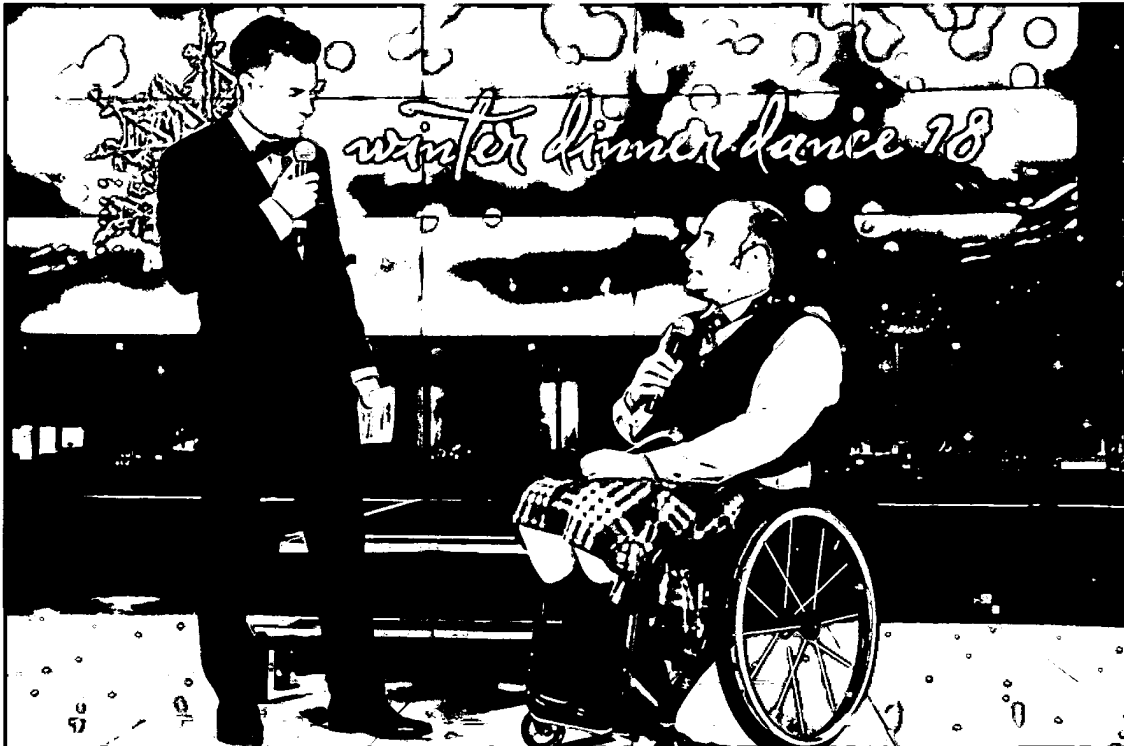
Spinal Injuries Scotland Fundraising Strategy

The main areas of fundraising activity are: community, corporate, trusts and foundations and charitable events.

Our main fundraising event in 2018/2019, was the Winter Dinner Dance which is sponsored and organised by Digby Brown Solicitors. We continue our longstanding relationship with Digby Brown, sponsor and supporter of the work of SIS for over 20 years.

'Every day we see the life changing impact a spinal cord injury can have on the lives of individuals and their loved ones. That's what makes the work of Spinal Injuries Scotland so important. The inspirational volunteers and support staff carry out the life – enhancing work across Scotland. That's why we remain committed and proud of our bond with SIS.'

Chris Stewart, Head of Serious Injury, Digby Brown

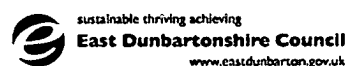


SPINAL INJURIES SCOTLAND
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Report of the Trustees for the year ended 31 March 2019

Membership Services (continued)

The charity would like to thank all our funders for their support in 2018/2019.



Financial Review

The accounts shown an operating deficit for the year of £22,672 (2018: £73,660) prior to unrealised gains and losses on investments.

Reserves Policy

The Board of Directors has a policy of retaining reserves to meet six months' operating costs which would be £131,715. At 31 March 2019 unrestricted funds amounted to £248,576. Excluding amounts tied up in designated funds leaves a deficit of £23,790 which falls short of this target level.

SPINAL INJURIES SCOTLAND
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Report of the Trustees for the year ended 31 March 2019

Plans for the future

SUPPORT

- Increase our membership.
- Increase our presence in more geographical areas.
- Work towards developing Clober Farm facilities and have Clober Farm become self - funding.
- Develop resources and opportunities for members within our premises.
- Through consultation with our members we will seek to improve and develop member services.
- Source new funding streams.

INFORM

- We will invest in our Website and social media outputs.
- Work with our Ambassadors to enhance the Ambassadors programme.

INFLUENCE

- Continue to engage with Clinical experts in the QENSIU.
- Engage in consultation groups and bodies on a range of issues.
- Continue to work with associated organisations to promote and support the interests of those with a spinal injury.

Company, Governance and Management

The Company is a recognised Scottish Charity and is limited by guarantee. It is governed by its Memorandum and Articles of Association. The Company is run by the Board of Directors, appointed at the Annual General Meeting and suitably qualified members.

The Charity has a governance framework in place with clear objectives for the charity for the next four years.

Recruitment and Appointment of Directors

The directors are appointed following the procedure as detailed in the Articles of Association. Their appointment is subject to the approval of the Board of Directors. The Board reviews the skill set of the Board and seeks to recruit suitable new directors to meet ongoing needs.

Induction and Training of New Directors

Most directors are already familiar with the practical work of the charity. New directors are provided with copies of the Memorandum and Articles of Association and receive a formal induction to familiarize them with the work of the charity and its aims and objectives.

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Report of the Trustees for the year ended 31 March 2019

Trustees' responsibilities in relation to the financial statements

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the 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 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 business.

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

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.

This report has been prepared in accordance with the 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) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees and signed on their behalf by:



Name: Kathleen McMonagle (Chair)

Date:

3/12/19

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF SPINAL INJURIES SCOTLAND FOR THE YEAR ENDED 31 MARCH 2019

I report on the accounts of the charity for the year ended 31 March 2019, which are set out on pages 13 to 26.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention, other than the matter noted below:

1. which gives me reasonable cause to believe that in any material respects the requirements:
 - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Wylie & Bisset ✓

Jenny Simpson BSc(Hons) FCA DChA

Wylie & Bisset LLP

Chartered Accountants

168 Bath Street

Glasgow

G2 4TP

Date: *9 December 2019*

SPINAL INJURIES SCOTLAND
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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2019

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £
Income and endowments from:							
Donations and legacies	4	11,236	63,572	74,808	42,941	1,000	43,941
Charitable activities	5	18,534	7,500	26,034	21,498	9,800	31,298
Other trading activities	6	133,203	1,400	134,603	125,164	-	125,164
Investments	7	5,312	-	5,312	859	-	859
Total Income		168,285	72,472	240,757	190,462	10,800	201,262
Expenditure on:							
Raising funds							
Other trading activities	8	16,336	-	16,336	13,913	-	13,913
Charitable activities	9	188,459	59,158	247,093	256,964	4,045	261,009
Total Expenditure		204,271	59,158	263,429	270,877	4,045	274,922
Net (expenditure)/income and net movement in funds before gains and losses on investments							
		(35,986)	13,314	(22,672)	(80,415)	6,755	(73,660)
Net (loss)/gain on investments		4,311	-	4,311	(3,388)	-	(3,388)
Net (expenditure)/income for the year		(31,675)	13,314	(18,361)	(83,803)	6,755	(77,048)
Transfers between funds		-	-	-	-	-	-
Net movement in funds		(31,675)	13,314	(18,361)	(83,803)	6,755	(77,048)
Funds reconciliation							
Total Funds brought forward	17	280,251	239,800	520,051	364,054	233,045	597,099
Total Funds carried forward	17	248,576	253,114	501,690	280,251	239,800	520,051

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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BALANCE SHEET AS AT 31 MARCH 2019

	Note	Total Funds 2019 £	Total Funds 2018 £
Fixed assets:			
Tangible assets	13	317,032	361,581
Investments	14	35,466	31,155
Total Fixed Assets		352,498	392,736
Current assets:			
Debtors	15	18,381	1,693
Cash at bank and in hand		146,938	157,644
Total Current Assets		165,319	159,337
Liabilities:			
Creditors falling due within one year	16	(16,127)	(32,022)
Net Current assets		149,192	127,315
Total assets less current liabilities		501,690	520,051
Net assets		501,690	520,051
The funds of the charity:			
Restricted income funds	17	253,114	239,800
Unrestricted funds	17	248,576	280,251
Total charity funds		501,690	520,051

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

For the year ended 31 March 2019 the company was entitled to exemption under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the trustees and signed on their behalf by:


Name: Kathleen McMonagle (Chair)


Name: Guineer Ward

Date: 3/12/19.

31/12/19

Company number: SC091206

SPINAL INJURIES SCOTLAND
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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 17.

(c) Income recognition

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

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

1. Accounting Policies (continued)

(c) Income recognition (continued)

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.

Income from government and other grants, whether 'capital' 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.

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

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

- Costs of raising funds comprise the costs of business development costs such as salaries, materials, general expenses etc.
- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.

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

(e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised. Refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on the staff time spent on each charitable activity. The allocation of support and governance costs is analysed in note 10.

(g) Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised and valued at historical cost. Depreciation is charged as follows:

	Basis
Freehold land and buildings	0%
Fixtures, Fittings and equipment	10-20% reducing balance

No depreciation is charged on freehold land and buildings due to the trustee's recently refurbishing the property and being committed to ensure ongoing that property is maintained on an ongoing basis such that there is no diminution of the cost.

(h) Fixed asset 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. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

(i) 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.

(j) 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.

(k) 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.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

(l) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(m) Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

(n) Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 11. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and charged to the unrestricted funds.

The money purchase plan is provided by Royal London and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age which is defined as when they are eligible for a state pension. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(o) Taxation

The charity is a charitable company within the meaning of Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

2. Legal status of the Charity

Spinal Injuries Scotland is a registered Scottish charity and a company limited by guarantee with no share capital. The liability of each member in the event of winding up is limited to £1.

3. Related party transactions and trustees' expenses and remuneration

During the year no trustees received remuneration (2018: Maureen Morrisons received £22,217) from the charity.

During the year 1 Trustees (2018: 2) received expenses of £92 (2018: £330). There were no waived expenses (2018: Nil).

During the year 1 trustee (2018: 0) made a donation of £50 (2018: £nil) to the charity.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

4. Income from donations and legacies

	2019	2018
	£	£
Donations	17,086	7,941
Respol	1,014	-
Other grants	25,722	1,000
	<u>43,822</u>	<u>8,941</u>

5. Income from charitable activities

	2019	2018
	£	£
Project specific grants	-	9,800
Clober Farm	18,534	21,498
Scottish Government	32,000	35,000
VAF Fund	7,500	-
	<u>58,034</u>	<u>66,298</u>

6. Income from other trading activities

	2019	2018
	£	£
Sponsorship	45,000	36,000
Newsline/Spinal Life – Advertising	2,250	1,400
Winter Dinner Dance	71,673	47,981
Apache Oil	-	30,000
Fundraising	14,666	9,783
	<u>133,589</u>	<u>125,164</u>

7. Investment income

	2019	2018
	£	£
Bank Interest	5,176	74
Dividends	136	785
	<u>5,312</u>	<u>859</u>

8. Raising funds – expenditure on other trading activities

	Direct Costs	Support Costs	2019	2018
	£	£	£	£
Raising funds	7,645	8,691	16,336	13,913
	<u>7,645</u>	<u>8,691</u>	<u>16,336</u>	<u>13,913</u>

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

9. Analysis of expenditure on charitable activities

	2019 Total £	2018 Total £
Office costs and admin support	32,281	70,768
Outreach	4,774	2,243
Newsline	16,971	18,052
Website and database	10,875	7,836
Travel	1,184	2,005
Subscriptions	2,694	2,010
Professional fees	14,992	12,379
Bank charges	606	593
Clober Farm	12,719	5,950
Social nights	2,254	2,217
Other expenses	1,174	-
Watersports	9,800	-
Depreciation	47,284	55,920
Grants	3,033	2,389
Peer support	6,658	4,980
Governance Costs (Note 10)	10,266	9,940
Support Costs (Note 10)	69,528	63,727
	247,093	261,009

10. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

Cost type	Total allocated £	Governance related £	Other support costs £	Basis of apportionment
Staff costs	86,910	8,691	78,219	<i>Staff time</i>
Total	86,910	8,691	78,219	

Governance costs:

	2019 £	2018 £
Trustee expenses	39	474
Independent examiner's remuneration	1,536	1,500
Support costs (see above)	8,691	7,966
	10,266	9,940

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

10. Allocation of governance and support costs (continued)

Allocation of governance and other support costs:	Support costs	Governance	2019 £	2018 £
Charitable activities	69,528	10,266	79,794	71,693
Raising funds	8,691	-	8,691	7,966
	<u>78,219</u>	<u>10,266</u>	<u>88,485</u>	<u>79,659</u>

11. Analysis of staff costs and remuneration of key management personnel

	2019 £	2018 £
Salaries and wages	79,628	72,726
Social security costs	2,747	2,714
Defined contribution pension contributions	3,761	3,828
Total staff costs and employee benefits	<u>86,136</u>	<u>79,268</u>
Key management personnel remuneration	<u>19,382</u>	<u>22,217</u>

The charity made £3,761 (2018: £3,828) of contributions to the Royal London pension plan on behalf of employees.

No employees had employee benefits in excess of £60,000 (2018:None).

	2019 No.	2018 No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>7</u>	<u>7</u>

12. Net income/(expenditure) for the year

This is stated after charging:	2019 £	2018 £
Depreciation	47,284	55,920
Independent examiner's fee	1,536	1,500
Accountancy fees	<u>9,757</u>	<u>9,307</u>

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

13. Tangible Fixed Assets

	Freehold Land & Buildings £	Fixtures, fittings & Equipment £	Total £
Cost or valuation			
At 1 April 2018	230,000	513,524	743,524
Additions	-	2,735	2,735
Disposals	-	-	-
At 31 March 2019	<u>230,000</u>	<u>516,259</u>	<u>746,259</u>
Depreciation			
At 1 April 2018	-	381,943	381,943
Charge for the year	-	47,284	47,284
Eliminated on disposals	-	-	-
At 31 March 2019	<u>-</u>	<u>429,227</u>	<u>429,227</u>
Net book value			
At 31 March 2019	<u>230,000</u>	<u>87,032</u>	<u>317,032</u>
At 31 March 2018	<u>230,000</u>	<u>131,581</u>	<u>361,581</u>

Freehold Land & Buildings relates to Clober Farm which was bequeathed to the charity in 2008. J & G Shepherd, Chartered Surveyors carried out an inspection and valuation for mortgage purposes in January 2008 in the sum of £195,000. There were subsequent property additions amounting to £35,000.

14. Investments

Movement in fixed asset listed investments	2019 £	2018 £
Market value brought forward at 1 April 2018	31,155	34,543
Add net gain/(loss) on revaluation	4,311	(3,388)
Market value as at 31 March 2019	<u>35,466</u>	<u>31,155</u>

Net cash released from investments in the year was £nil (2018: £nil).

Investments at fair value Comprised:	2019 £	2018 £
Equities	35,466	31,155
Total	<u>35,466</u>	<u>31,155</u>

The investments have been donated to the charity as therefore the historic cost to the charity is nil (2018: nil).

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

14. Investments (continued)

All investments are carried at their fair value. Investment in equities and fixed interest securities are all traded in quoted public markets, primarily the London Stock Exchange. Holdings in common investment funds, unit trusts and open-ended investment companies are at the bid price. The basis of fair value for quoted investments is equivalent to the market value, using the bid price. Asset sales and purchases are recognised at the date of trade at cost (that is their transaction value).

The investments are not currently managed and therefore there is a risk that the investments could reduce in value with both market conditions or performance of individual companies which the charity has an investment in. The charity is currently reviewing the management of investments held.

15. Debtors

	2019 £	2018 £
Other debtors	2,381	1,693
Accrued income	16,000	-
	<u>18,381</u>	<u>1,693</u>

16. Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	6,203	23,905
Other creditors	9,924	8,117
	<u>16,127</u>	<u>32,022</u>

17. Analysis of charitable funds

Analysis of Fund movements 2018	Balance b/fwd £	Income £	Expenditure £	(Gains)/ Losses £	Fund c/fwd £
Unrestricted funds					
Capital development	187,581	-	-	-	187,581
Dependent	2,000	-	-	-	2,000
Designated asset	3,821	-	-	-	3,821
Fundraising	66,407	-	-	-	66,407
Revenue development	11,074	-	-	-	11,074
Sport	1,483	-	-	-	1,483
Total designated funds	<u>272,366</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>272,366</u>
General funds	91,688	190,462	(270,877)	3,388	7,885
Total unrestricted funds	<u>364,054</u>	<u>190,462</u>	<u>(270,877)</u>	<u>3,388</u>	<u>280,251</u>
Restricted funds					
Arnold Clarke	-	1,000	(1,000)	-	-
Clober Farm	230,000	-	-	-	230,000
IT Fund	3,045	-	(3,045)	-	-
Water sports Fund	-	9,800	-	-	9,800
Total restricted funds	<u>233,045</u>	<u>10,800</u>	<u>(4,045)</u>	<u>-</u>	<u>239,800</u>
TOTAL FUNDS	<u>597,099</u>	<u>201,262</u>	<u>(274,922)</u>	<u>3,388</u>	<u>520,051</u>

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

17. Analysis of charitable funds (continued)

Analysis of Fund movements 2019	Balance b/fwd £	Income £	Expenditure £	(Gains)/ Losses £	Fund c/fwd £
Unrestricted funds					
Capital development	187,581	-	-	(187,581)	-
Clober Farm Upkeep	-	-	-	10,000	10,000
Dependent	2,000	-	-	(2,000)	-
Designated asset	3,821	-	-	(3,821)	-
Fundraising	66,407	-	-	(66,407)	-
Revenue development	11,074	-	-	(11,074)	-
Sport	1,483	-	-	(1,483)	-
Total designated funds	272,366	-	-	(262,366)	10,000
General funds	7,885	168,285	(204,271)	266,677	238,576
Total unrestricted funds	280,251	168,285	(204,271)	4,311	248,576
Restricted funds					
Action Earth Fund	-	150	(150)	-	-
Agnes Hunter Trust	-	12,000	(1,005)	-	10,995
ANCBC	-	5,722	-	-	5,722
Clober Farm	230,000	-	-	-	230,000
D'oyly Carte	-	1,200	(524)	-	676
EDC Community Grant Scheme	-	500	(475)	-	25
Hollywood Trust	-	1,400	-	-	1,400
Killgallioch Community Fund	-	1,000	(861)	-	139
Pebbles Grant	-	500	(500)	-	-
Robertson Trust	-	6,000	(2,843)	-	3,157
SCVO Cyber Essentials 2018	-	1,000	-	-	1,000
Section 10	-	32,000	(32,000)	-	-
Society of Deacons & Free Press	-	2,000	(2,000)	-	-
SSE Dumfries and Galloway	-	1,000	(1,000)	-	-
Percy Bilton Charity	-	500	(500)	-	-
Volunteer Action Fund	-	7,500	(7,500)	-	-
Water sports Fund	9,800	-	(9,800)	-	-
Total restricted funds	239,800	72,472	(59,158)	-	253,114
TOTAL FUNDS	520,051	240,757	(263,429)	4,311	501,690

a) The unrestricted funds are available to be spent for any of the purposes of the charity.

The charity has the following designated funds:

Capital Development Fund – represents monies set aside by the trustees for the development of the Clober Farm Project.

Clober Farm Upkeep – funds set aside for repairs and maintenance of Clober Farm.

The Dependent Fund is money set aside by the directors for the salary of a full time public relations/fundraising individual to promote the charity name.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

17. Analysis of charitable funds (continued)

Designated Asset fund is the net book value of the charity's assets other than the assets of Clober Farm distinguishing their value from unrestricted funds immediately available for use.

The Fundraising Fund represents money set aside by the trustees for the salary of a full-time public relations/fundraising individual to promote the charity name.

Revenue Development Fund – represents money set aside by the trustees to assist with the ongoing running costs of Clober Farm.

The Designated Sport Fund represents money set aside to finance sports equipment and activities for members with a SCI.

b) The purpose of the restricted funds are as follows:

Action Earth Fund is for compost bin and hand tools for Clober Farm.

Agnes Hunter Trust is for the overall delivery costs of the Inverness Peer Support Advisor.

ANCBC is to employ a Peer Support Advisor for 10 hours per week for 1 year to work within Dumfries and Galloway.

Arnold Clark Fund represents a donation for social activities.

Clober Farm represents the value of the property at Clober Farm bequeathed to the charity with the restriction that the property may only be used for the benefit of people who have suffered a spinal injury.

D'oyly Carte is towards the provision of live entertainment at monthly social nights for patients at QENSU.

EDC Community Grant Scheme is towards a new website for Clober Farm.

Hollywood Trust is towards the establishment of Peer support outreach clinics in Dumfries and Galloway.

The IT Fund represents money from Digby Brown which was to be used for the purchase of a new server and other monies for the purchase of IT Equipment.

Killgallioch Community Fund is to employ a Peer Support Advisor for 10 hours per week for 1 year to work within Dumfries and Galloway.

Pebbles Grant is to be used for an improvement project to their adapted holiday apartment Clober Farm in Milngavie, which includes the provision of a smart TV, Sofa, high-backed chair, floor lamp and nest of tables for the living room.

Robertson Trust is for core running costs of the Aberdeen Peer Support Service and can be used towards day to day operation costs of the organisation as it sees fit.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

17. Analysis of charitable funds (continued)

SCVO Cyber Essentials Grant 2018 is for cyber essential accreditation.

Section 10 is supporting the costs for Peer Support and related costs.

Society of Deacons & Free Presses is for Clober Farm.

SSE Dumfries and Galloway is for Clober Farm.

The Percy Bilton Charity is towards a high back chair at Clober Farm.

Volunteer Action fund is for outreach Peer Support funding and related costs.

The Watersports Fund represents money for our Wetside and Dryside Activities programme.

18. Net assets over funds

2018	Unrestricted Funds £	Restricted Funds £	Total 2018 £
Fixed assets	131,581	230,000	361,581
Investments	31,155	-	31,155
Debtors	1,693	-	1,693
Cash	147,844	9,800	157,644
Creditors due within one year	(32,022)	-	(32,022)
	<u>280,251</u>	<u>239,800</u>	<u>520,051</u>
2019	Unrestricted Funds £	Restricted Funds £	Total 2019 £
Fixed assets	87,032	230,000	317,032
Investments	35,466	-	35,466
Debtors	2,381	16,000	18,381
Cash	139,824	7,114	146,938
Creditors due within one year	(16,127)	-	(16,127)
	<u>248,576</u>	<u>253,114</u>	<u>501,690</u>

19. Lease Commitments

The charity has operating lease commitments at the year-end of £nil (2018: £13,000) in respect of property.