



**back up**

transforming lives after spinal cord injury

Report and financial statements

**For the year ended 31 March 2022**



“Everyone I’ve met at Back Up has made my life lighter. I’m not apologising for myself anymore. Now I feel like a giant – I can take on the world. I wouldn’t be in this positive space without Back Up.”

# Contents Page

- 4. An overview of our impact in 2021/22
- 6. Welcome from Jo Wright Chair of Trustees and Abigail Lock our CEO
- 8. Introducing our new strategy
- 10. How we have supported people affected by spinal cord injury
- 17. Financial review
- 18. Principal risks and going concern
- 20. Fundraising
- 22. Structure, governance and management
- 26. Future plans
- 30. Administrative Information
- 32. Independent auditor’s report
- 36. Statement of financial activities  
(incorporating an income and expenditure account)
- 37. Balance sheet
- 38. Statement of cash flows
- 39. Notes to the financial statements

The Trustees present their report and the audited financial statements for the year ended 31 March 2022. Reference and administrative information set out on pages 30-31 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## An overview of our impact in 2021/22



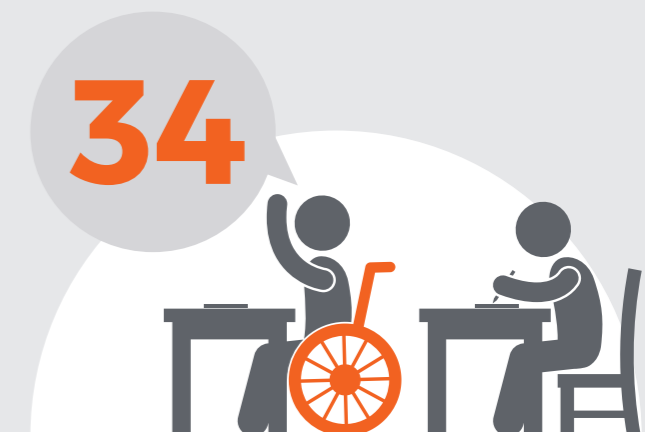
**184 people** were supported through our mentoring service, (183 in 20/21) with 85% (52% in 20/21) reporting an increase in at least five of seven positive coping strategies



**130 family members** accessed our family support services (up from 118 in 20/21). 98% of family members felt more supported after joining our family support events



**35 children** and young people were supported through our Education Inclusion service, (17 in 20/21) with 100% of those young people feeling happier at school



**34 people** attended our virtual What Next? and Skills for Work courses (up from 7 in 20/21). 87% of people accomplished their vocational goal within six months of attending the Skills for Work course



Our services have been accessed **over 13,758** times up from 3,000 in 20/21. This growth is largely due to an expansion in our online offering and increased access to the UK's spinal centres enabling us to reach more people affected by SCI



**254 people** attended our Wheelchair Skills Training sessions, with 100% of participants learning more skills and feeling more confident using a wheelchair. In 20/21 we were unable to run in person sessions (52 virtual sessions delivered instead)



Our online support group, the Back Up Lounge, was attended **over 900** times down from 1,178 in 20/21. As restrictions eased, we moved from weekly to fortnightly sessions.



**260 individual** services and office volunteers, alongside trustees, dedicated their time to Back Up, putting in a combined total of 12,264 hours up from 8,424 hours in 20/21 (in 21/22 we were able to run face to face activities)

# Welcome from Jo Wright, our Chair of Trustees



For over 35 years Back Up has been at the forefront of helping people adjust positively to spinal cord injury. We have come a long way since we were founded in 1986 but our aspiration remains the same — a world where people with a spinal cord injury can realise their full potential. In April, we launched our new strategy, Transforming Lives, which defines our focus for the next four years. Find out more about our strategy on page 8 where we set out the priorities driving our work until 2025.

Like so many other charities across the UK, especially those working closely with the NHS, Back Up has continued to face challenges over the past year due to the Covid-19 pandemic. The pandemic, and subsequent infection control policies have meant we've been unable to deliver many of our in-person services this year – from wheelchair skills training sessions and family support mornings within spinal centres, to some of our life-changing face-to-face courses.

Since the start of the pandemic, we have also found many newly injured people are leaving hospital and rehabilitation much earlier and without the skills they need to lead an independent life. We are finding that those affected are less likely to have a wide network of support from others in a similar situation, which is vital to positive adjustment to life after injury. We have also seen the impact on families who have been more isolated and have not had the same levels of support to care for themselves and their family member.

In response, we have innovated and worked more closely with NHS staff members to deliver more intensive forms of support. We have invested more in both digital support, to help us reach more people, and in the development of our future service offer. We appointed our first Director of Services to lead the implementation of our ambitious strategy and ensure that we continue to be at the forefront of meeting the changing needs of those affected by spinal cord injury. It is clear that the impact of the pandemic has meant our services are needed now more than ever. The NHS recognised the importance of our work, awarding us our first ever three-year NHSE funded agreement, seeing us work more closely with specialist centres.

We were delighted to resume our face-to-face services, including our Adult Multi-Activity course, Under 13's Multi Activity course, and the return of our Colorado sit-ski course. Claire, who attended our Colorado sit-ski course said, "it's experiences like these that really show that my injury doesn't prevent me from having the most incredible life and the most magical moments." I want to end by recognising the extraordinary dedication of Abigail and the Back Up community throughout the past year.

Jo Wright  
Chair of Trustees, 2022

# Welcome from Abigail Lock, CEO



We have achieved a great deal within the past year. Ultimately none of our achievements would have been possible without our staff and our volunteers. To them and the individuals, corporate partners, trusts, and foundations who have supported us, we are incredibly grateful. Without you our work would not be possible.

At the beginning of the year, in-person fundraising events were still hanging in the balance. The team had to innovate to ensure we could continue funding and delivering our vital services. With the support from global creative marketing agency RAPP and our patron Sophie Morgan, Heels for Wheels, an online celebrity shoe auction, was born. Famous faces from the music, TV, and sporting worlds including Kylie, Hollie Willoughby, Olivia Colman, David Beckham, and Gary Lineker donated signed pairs of shoes, which were auctioned off throughout April. The Heels for Wheels campaign raised an amazing £28,000 and increased awareness of spinal cord injury.

As the year progressed, we saw the welcome return of in-person events in accordance with Covid-19 regulations. In October, we paid homage to our roots with our flagship fundraiser, the City Dinner. It was a pleasure to hear from our Founding Patron, Barbara Broccoli, who delivered a virtual message full of hope for the future. The James Bond themed evening raised an incredible £163,000 and was a night to remember.

We rounded off 2021 with the Back Up Ball – a true celebration of our community. The alpine theme meant guests were treated to some "off-piste" fancy dress costumes and we thanked those who had gone above and beyond for Back Up with our famous awards ceremony. With the high degree of economic uncertainty which has characterised the last year, we're so grateful to all our supporters for their generosity. Without their support we wouldn't have been able to adapt and pioneer new ways of reaching those affected by spinal cord injury. The Back Up Lounge, our online support group, continues to create an online space for empathy, honesty, and support every fortnight. A recent participant commented that "it was so nice to see how people felt comfortable to share really personal difficulties. It really shows what a lovely safe space we have created! Loved the lounge as always and couldn't be more grateful to be part of this amazing group of people".

Our digital services work in harmony with our face-to-face services, providing vital support to people affected by spinal cord injury. It's been another year filled with opportunities. I have been proud to see how our staff, trustees, and volunteers have embraced these opportunities, and continued to help realise our vision of a world where people affected by spinal cord injury can reach their full potential.

Abigail Lock  
CEO, 2022



# Introducing our new strategy: Transforming Lives

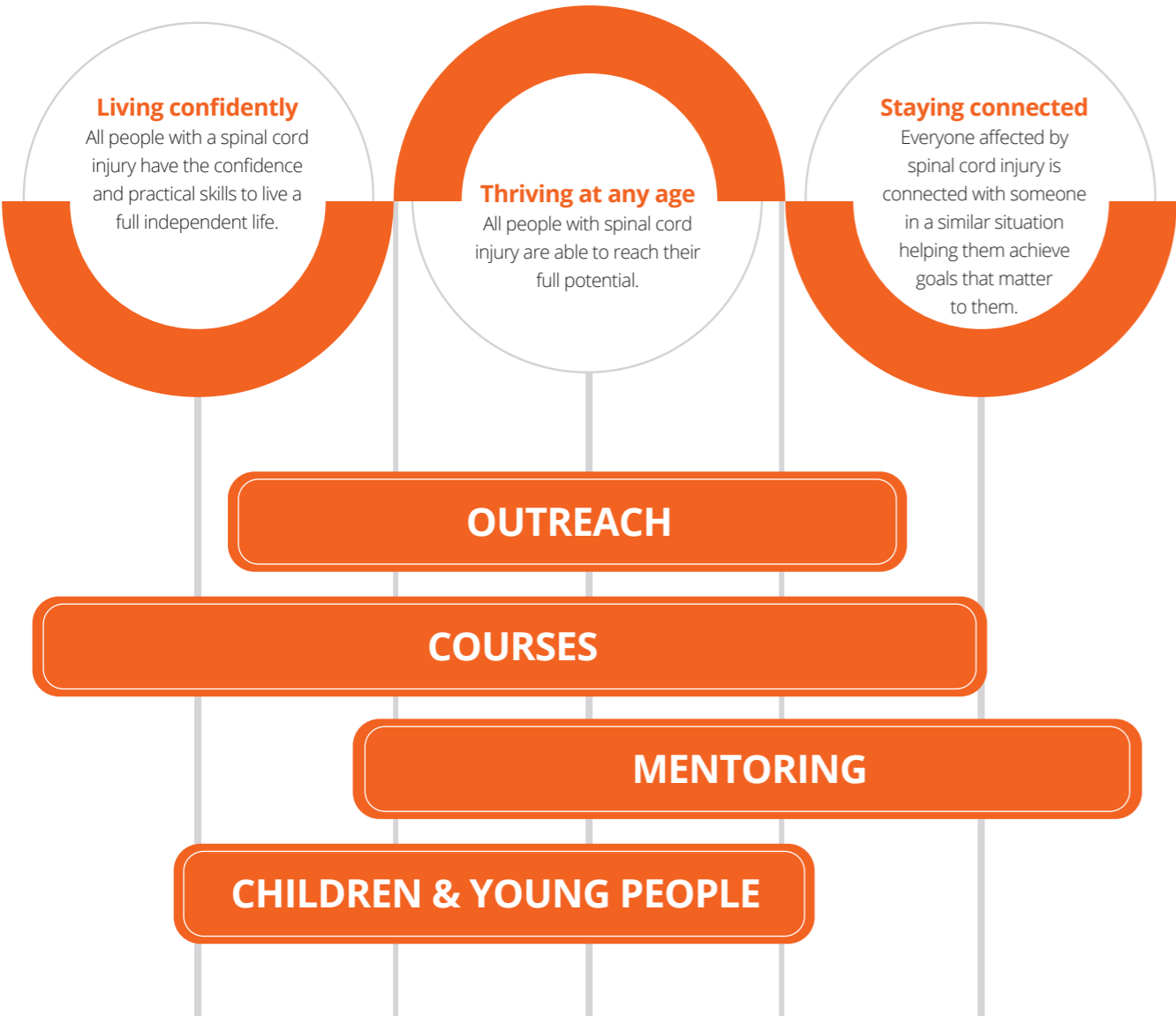
**We are led by the needs of people affected by spinal cord injury which is why our strategy was developed by people affected by spinal cord injury. In fact, over 300 people helped create our strategy through workshops, surveys, and focus groups.**

All of our work – our support services, our fundraising, the way we work will take account of our three goals, living confidently, thriving at any age, and staying connected.



# How we have supported people affected by spinal cord injury – our achievements and performance

In line with our new strategy our charitable activities; Mentoring, Courses, Outreach and Support and Children and Young People are focused on achieving our three strategic goals.



# Living Confidently - How we have supported people with a spinal cord injury to build the confidence and skills needed to live an independent life.

Adjusting to spinal cord injury can be overwhelming but, we believe it shouldn't stop anyone from getting the most out of life. Our services show people affected by spinal cord injury what's possible. Our Wheelchair Skills Training sessions, activity courses, and vocation service, empower people to challenge their perceptions. Over the past year, we've delivered a range of virtual resources, which complement our face-to-face services, to empower more people across the UK.

Our aim was to support over 1,000 newly injured people in 2021/22. In response to the ongoing challenges related to the Covid-19 pandemic we have continued to change and innovate how we deliver vital support. Through developing online courses and digital engagement tools, we've strived to reach new people in new ways. Our ability to adapt and evolve has meant we've registered more than 700 people affected by spinal cord injury, and our services have been accessed over 13,000 times. Resources such as the Back Up Lounge, What Next? Course, Back Up Bug Chatbot, our Wheelchair Skills App and videos, alongside our traditional face-to-face services, have been a lifeline to many throughout the past year.

The pandemic continues to make access to clinical settings, such as spinal cord injury centres, difficult and unpredictable as they navigate infection control and changing restrictions. We are still unable to access some clinical settings in-person at all. This has impacted in-person group training sessions, such as our Wheelchair Skills Training sessions. However, we were able to deliver some of our Wheelchair Skills Training sessions and reach over 250 people this year, with 100% of participants learning more skills and feeling more confident using a wheelchair.

Back Up offers a wide range of courses, open to people of all ages, backgrounds, and levels of injury and ability. The aim is to help people with a spinal cord injury learn new skills and develop confidence in a supportive and fun environment.

Unable to deliver in-person services for the first part of the year, we piloted two key skills-based courses virtually; What Next? and Skills for Work. We delivered both courses on three separate occasions, and together these courses reached 34 people throughout the year. Following their success, we have established a robust format for virtual courses from which to grow and integrate these virtual courses as core services. The transition to online courses meant participants were still able to learn key skills and build their confidence, all within a supportive environment.

Work and volunteering are important for physical and mental health. But, returning to work after sustaining a spinal cord injury can be a difficult journey with many barriers. Our Skills for Work course gives participants the practical skills and confidence they need when considering their next employment step. Over two days, we help participants hone their CVs and job applications. The courses include interview practice with professionals from corporate supporters, to help equip participants with a practical understanding of how to succeed in real-life interviews.

Participants also learn from the lived experiences of the peer course facilitators, peer guest speakers, and each other. An impressive 87% of people attending our Skills for Work courses accomplished their vocational goal of either work or volunteering within six months of attending.

We also introduced our online vocation toolkit, which shares the lived experience of those who have returned to work after spinal cord injury. The toolkit touches on important topics such as how to manage health alongside working, how to disclose a disability to an employer, and how to find a new career path. Since the toolkit was launched in October 2021, it has been visited 1,193 times, and the videos have been watched over 1,850 times.

Our dedicated volunteers across the UK are key to helping us ensure people affected by spinal cord injury can live confidently. To better understand the skills, diversity, and motivations of our volunteer team we completed a wide-ranging audit. The results will inform our recruitment, reward, and retention strategy for 2022/23 and beyond. More than 260 individual services and office volunteers, alongside trustees, dedicated their time in over 400 different instances this year. Together, our volunteers contributed over 12,264 hours of their time.

This year we've further developed our approach to measuring our impact, piloting the use of pre and post engagement measures to help us understand not just the impact of individual services – but the impact of combined support from Back Up. We will use our findings to further refine our services and our approach in 2022/23.



# Thriving at Any Age - How we have ensured people with spinal cord injury are able to reach their full potential.

Spinal cord injury can affect anyone at any age. During the review period we have been working to better tailor our services to both younger people with spinal cord injury and older people.

We are proud to be the only UK based charity with dedicated services for children and young people with a spinal cord injury. We believe the best people to support children and young people adjust to life with spinal cord injury are often young people themselves.

Our Youth Advisory Group of volunteers continues to meet throughout the year to shape our children and young people service. We recruited four new members during 2021/22.

A short animation, which explains spinal cord injury to children, was launched on our website and social media channels during Q3 and has already amassed 1,066 views.

Whether injured from birth or later on, our education inclusion services work with children, young people, their families, and their education institution, to provide the right support. Our education inclusion services ensures that all questions are answered, and that the child or young person can thrive during their education, gain independence, and fulfil their true potential.

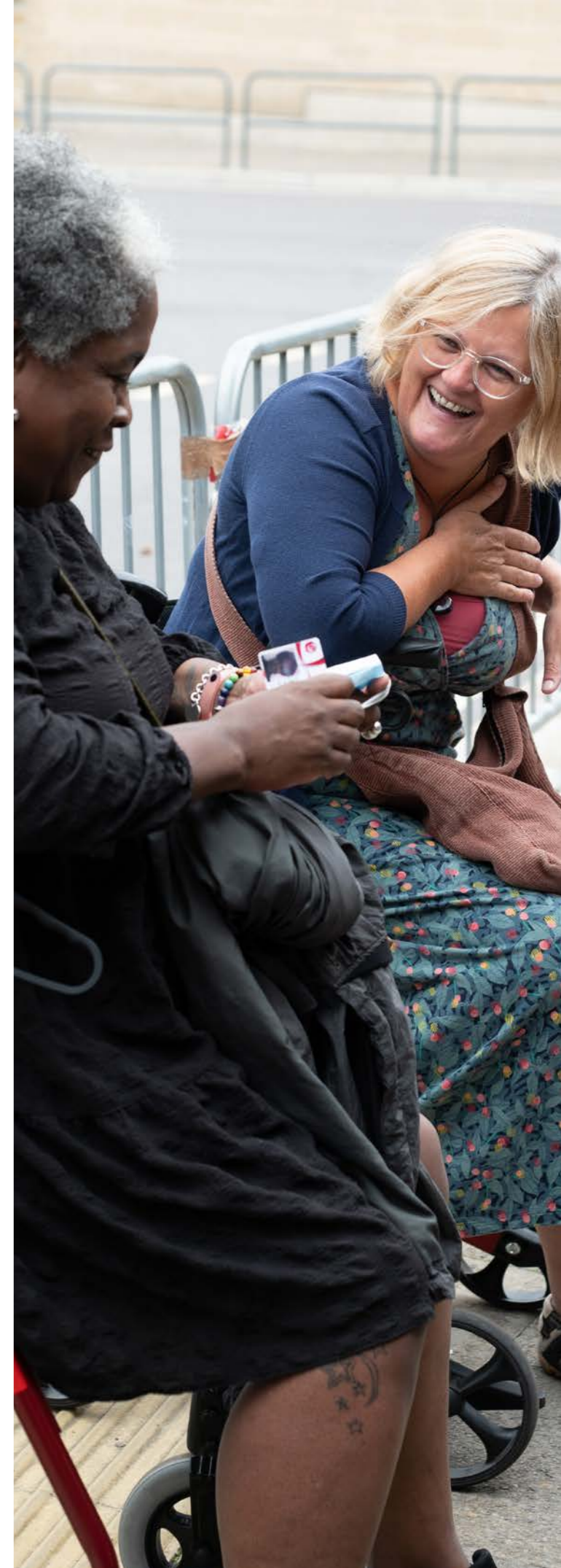
As restrictions eased, we were able to step up our education inclusion service. As such, we exceeded our target of supporting 30 young people, reaching 35 over the course of the year. An incredible 100% of those young people reported feeling happier at school, 100% of the education providers said they better understood how to include young people with a spinal cord injury, and 100% of parent/carers agreed that their young person was better included as a result of our support.

This year we also launched our new Education Inclusion Toolkit aimed at professionals, parents, and carers. This online resource has already been visited over 4,047 times, since it launched in November. We will continue to review and evolve the toolkit over time as we learn how people are using this new resource.

Our courses for young people once again provided evidence of real impact, with 90% of children and young people improving their perceptions of life with a spinal cord injury, awareness of available support networks, and of how they can actively participate in their communities.

We continue to offer opportunities for young people to take part in mentoring relationships or to attend our online support group – the Back Up Youth Lounge. Four mentoring relationships were completed this year, all of which reported improved coping strategies related to their spinal cord injury. Meanwhile, our Youth Lounge was visited 59 times by 44 different young people over the course of the year.

We remain committed to developing our support for those ageing with a spinal cord injury; be that through information, our courses, mentoring, or online support. We now know that 40% of people sustaining a spinal cord injury are over 60 years old. In response we have spent this year looking to better understand how we can help, and we aim to make real progress in this area next year.



# Staying Connected- How we have helped connect people affected by spinal cord injury with others in a similar situation to achieve goals which matter to them.

Adjusting to spinal cord injury can be overwhelming for both the person with a spinal cord injury and their family. People can often feel isolated and alone, thinking no one could possibly understand what they are going through. This has become acute for newly injured people who have been in hospital throughout the pandemic. In many cases they've been unable to see friends or family. This has also impacted on family, who've not had the same period of transition that you would get through being with your loved one throughout their rehabilitation.

In August 2021, we were delighted to secure a three-year agreement with NHS England for the delivery of our 'Back Up on Track' programme. This work will better integrate Back Up into the NHS spinal services rehabilitation pathway. By having a weekly presence in the centre, outreach staff can engage with patients to develop bespoke packages of support made up of our range of services and resources. The programme is currently running in Salisbury, Stoke Mandeville, and Sheffield spinal cord injury centres with plans to expand across all centres in England over the next three years.

Back Up's mentoring service provides goal focused and tailored support to anyone affected by spinal cord injury, including partners and relatives. We achieve this by matching service users with trained mentors, all of whom either have a spinal cord injury themselves or are a

relative of someone with a spinal cord injury. All mentors use active listening and goal setting skills, as well as their own lived experience, to help mentees develop coping strategies and meet their personal goals. We supported 184 relationships this year, with 85% reporting an increase in at least five of the six following positive coping strategies: 1) Feel positive about the future 2) Feel confident about my situation and moving on in life 3) Have the opportunity to engage in things that are meaningful to me 4) Feel supported by the people around me 5) My general wellbeing is improved by having someone to speak with 6) Feel connected with someone in a similar situation.

During the last quarter of the year, the team developed a new online platform that will help us to further scale the mentoring service through more efficient processes and exciting new communication tools for mentors and mentees to use. During the year we recruited 42 new mentors to help us deliver on our ambitions to grow our mentoring service in 2022/23 and beyond.

Our Back Up Lounge continues to run fortnightly, offering an informal and supportive environment for injured people and their families to share experiences and connect with each other. The Lounge was attended more than 900 times in the past year, and we continue to develop different themed break out groups based on participants' feedback.

We have been developing our family support service this year. We were pleased to exceed our target of registering 120 families, reaching 130 in total over the past year.

Consistent with the challenges around accessing the spinal cord injury centres, engaging with families has still proved challenging with many units restricting visitors. Despite this, we still managed to take part in nine family support events, the majority of which were held online. 98% of attendees reported feeling more supported as a result of joining.

Families also have access to their own breakout group in the fortnightly Back Up Lounge, and this is often one of the most attended. We also supported 58 family mentoring relationships in 2021/22.

Our in-person Volunteer Development Day also made a welcome return. Over the course of the weekend, we had 284 years of Back Up volunteering experience, in the room! Our volunteers had the opportunity to learn new skills, hear our plans for the future, and connect with others.

## Financial review

### Charity financial position

This year we have raised £1,736,909 (2021: £1,880,463) and our costs were £1,701,851 (2021: £1,338,973).

Back Up relies on the generosity of our supporters and partners. We realise that some partners are keen to fund a specific charitable activity, but Back Up aims for no more than 40% in restricted income to ensure the smooth running of the charity. In 2021/22, restricted income accounted for 26% of the total.

### Reserves policy and going concern

The Trustees have agreed a level of reserves of £770k (2021: £618,000) to ensure sufficient cashflow for day-to-day activities, meet opportunities that arise over time, and mitigate any unforeseen events that could come up over the next twelve months. The Trustees also aim to maintain a minimum four-month expenditure ratio. We have increased our level of reserves due to the uncertainty caused by the pandemic.

At the end of the financial year, total funds were £1,224,044 (2021: £1,183,704). This was made up of £1,033,277 (2021: £907,961) of unrestricted funds, £67,000 (2021: £0) of designated funds, £100,913 (2021: £100,913) of endowments, £22,854 (2021: £13,757) of tangible assets and £0 (2021: £161,073) of restricted funds.

Back Up is in a good position to continue investing in services over the next three years to deliver our strategy, whilst maintaining the level set out in our reserves policy.

## Investments

Some funds, which are above the minimum reserves limit and are not needed in the short term, are invested in the stocks and shares market mainly to mitigate the long-term risk of inflation and to maximise return to support charitable activities.

The market value of the investment at the end of the year is £144,355 (2021: £137,400). The Board of Trustees review the investment performance quarterly and review the policy at least every three years.

# Principal risks and going concern

Our Trustees have reviewed the major risks Back Up faces, and confirm that the following systems are in place to manage them:

- A clear four-year strategy (2021-2025).
- A detailed one-year business plan and budget approved by trustees.
- Quarterly review of financial targets and results, variance from budgets and non-financial performance indicators by Senior Management Team (SMT) and Trustees.
- Quarterly in-depth review of financial performance by the Finance, Audit and Risk committee.
- Scaled authority and segregation of duties.
- Identification and management of risks reviewed and approved by trustees.

We have a framework which is used at all levels of management to identify risks and respond to them appropriately. Our 'risk register' includes an assessment of key risks, causes, consequences, their likelihood and significance, and a description of how they will be managed and mitigated. The register is regularly monitored by the senior management team and the Finance, Audit and Risk committee of the board.

Our plans balance risks and opportunities. We

won't take risks that undermine our impact or the safety of our service users and volunteers, but we do want to be in a position where we can realise potential opportunities.

At the time of writing, the biggest risks we face are:

## The impact of the Covid-19 pandemic on service delivery

This is felt both in terms of the ongoing restrictions in clinical settings which has, and will continue, to impact our face-to-face service delivery as well as the increased level of need from people who have sustained a spinal cord injury since the outset of the pandemic. This is due in part to pressure on statutory services which has reduced access to rehabilitation and patient education. This has been mitigated by:

- Widening our service offer so that it is responsive to need.
- Regular impact evaluation of our services.
- Restructuring our outreach teams to focus on regional support.

- Developing of a suite of digital tools and virtual courses which teach vital skills to people from the comfort of home.
- Robust safeguarding and service delivery governance procedures.
- Working in partnership with other charities and organisations to target support where it is needed most.

## Economic uncertainty – leading to a loss of income

We are fundraising against a backdrop of rising inflation, geopolitical instability and the increase in cost of living.

This has been mitigated by:

- Diversifying our income streams and ensuring we are not overly reliant on any one area.
- Monthly reforecasts enabling us to take early action to address any shortfall in any one area.
- An annual risk-based review of our income streams which guides the level at which we set our reserves.
- An increase in our reserves level based on the heightened economic uncertainty.
- The development of a three-year fundraising strategic plan which is tied back to service delivery - performance against the plan is overseen by our Fundraising Committee.
- Stewardship plans across our fundraising streams.
- Support from a fundraising development board

## Loss of key personnel

Our staff team make Back Up the organisation it is today. With vacancies across the UK economy at record levels, low unemployment rates coupled with wage inflation it is a challenging time to recruit.

This has been mitigated by:

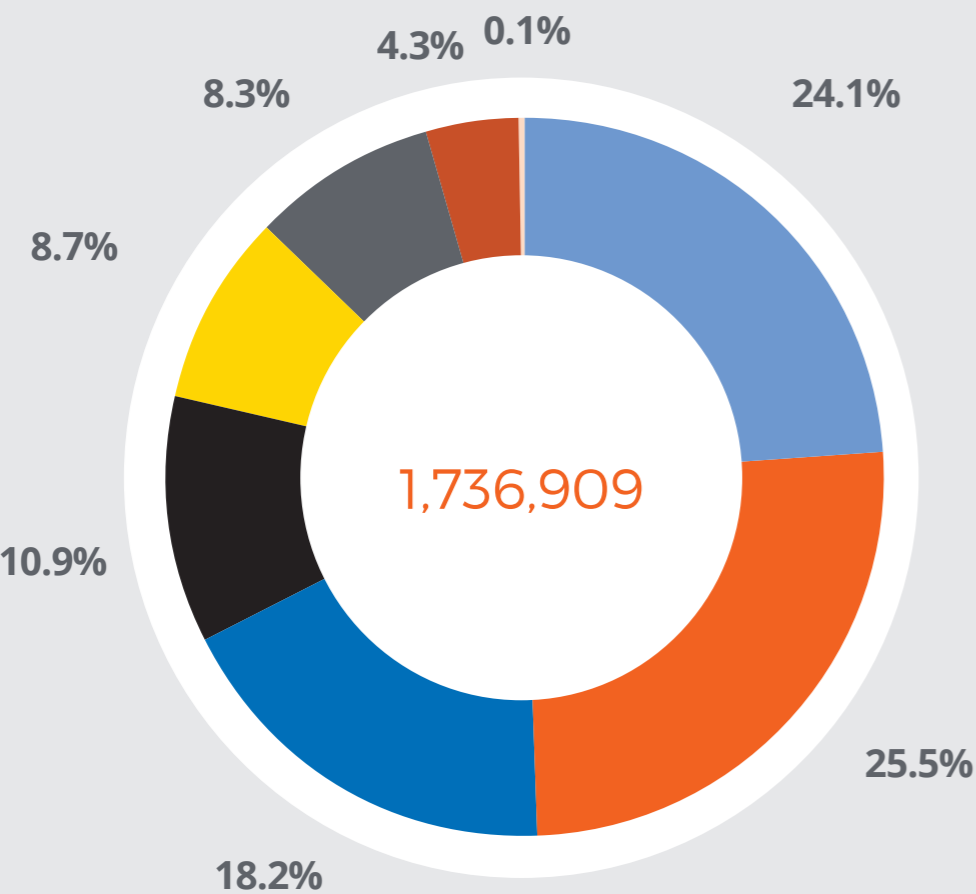
- A focus on our culture which ensures that all team members recognise the impact of

their work in delivering Back Up's mission and recognises the importance of having fun. Aiding both retention and recruitment.

- A focus on health and wellbeing – with all staff members having access to a wellbeing group and wellbeing action plans.
- Restructuring the services team to provide new opportunities for staff progression.
- Regular benchmarking of salaries against other similar sized charities.
- Flexible working arrangements.
- Access to an employee assistance programme.
- A focus on learning and development including the introduction of fortnightly L & D hours.
- Improving internal planning to aid handovers and wider succession planning.
- Recognising, valuing and thanking staff.

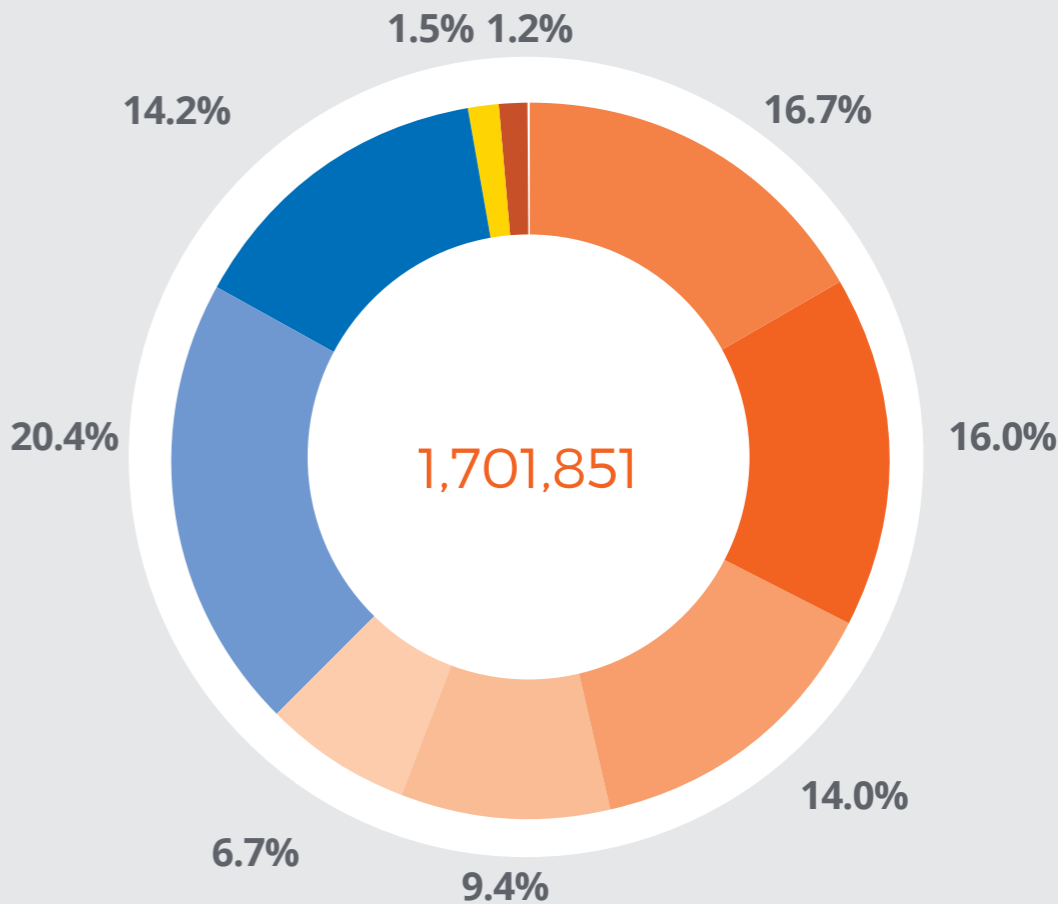
In light of the above, and the current level of unrestricted funds, the Trustees are confident that the Charity can continue to operate in the next 12 months.

# How we raised our money



- Trusts & Foundations  
£418,226
- Events & Challenge  
£338,086
- Donations  
£316,022
- Government funding  
£189,037
- Corporate  
£151,664
- Trading activities  
£143,535
- Community  
£178,588
- Investment  
£1,751

# How we spent our money



- Outreach & support  
£271,649
- Mentoring  
£284,502
- Courses  
£238,444
- Awareness  
£159,443
- Education and children & young people  
114,132
- Fundraising  
£347,362
- Events & Challenge  
£240,909
- Trading  
£24,777
- Governance  
£20,633

Although the majority of our income goes directly to our services, we wouldn't be able to function as a charity without spending on fundraising and governance to ensure the sustainability of our services for future generations. We recognise that going into 2022/23 there is still a high degree of economic uncertainty which is why we have maintained our reserves policy at four months. But, more importantly, our reserves will enable us to immediately invest more in our services in the coming year to deliver the commitments we have made within our ambitious Transforming Lives Strategy.

These reserves also ensure sufficient cashflow for day-to-day activities, meet opportunities that arise over time, and mitigate any unforeseen events that could come up over the next twelve months.

We already are delivering plans which will see us reaching even more people, providing more intensive support to those who have been injured during the pandemic and expanding our services to meet demand.

## Fundraising approach, regulation and complaints

Back Up is registered with the Fundraising Regulator and we comply with the standards as set out in the Code of Fundraising Practice across all of our fundraising activity.

We did not work with any third-party fundraisers in this period. We have commercial participator agreements in place with corporate partners where appropriate.

We comply with the key principles and behaviours of the Code to ensure that any vulnerable persons are treated fairly.

Our ethical donations and partnerships policy outlines our position on not accepting donations from companies or individuals where there is a conflict with our mission and values.

We did not receive any complaints relating to fundraising this year. Our complaints policy is reviewed by the board on a three-yearly cycle and is available on our website.

# Structure, governance and management

We are governed by a board of trustees which meets formally four times a year. As well as attending board meetings our trustees support us in a range of ways including supporting the development of our strategy, agreeing policies and making sure they are put into practice and providing guidance on projects.

Our trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes. The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set. Our trustees ensure that all of Back Up's charitable activities, as defined in the charity's articles, focus on people affected by spinal cord injury in order to:

- Rehabilitate and encourage independence
- Promote reintegration within society
- Promote education and awareness of spinal cord injury
- Support family members regarding their emotional health and welfare needs which arise from the spinal cord injury of the relative

These activities are undertaken to further the Back Up Trust's charitable purposes for the public interest.

Our trustees are all volunteers with a range of skills from diverse backgrounds. Well over half have personal experience of spinal cord injury.

Trustees who served during 2021/22 are named on page 30.

To support its work, the board has established three committees. Each committee meets quarterly and has a terms of reference describing their roles and responsibilities. They are:

- The Services and Disclosure and Barring Committee
- The Fundraising Committee
- The Finance, Audit and Risk Committee

The Board of Trustees also runs a Remuneration and Nominations Committee which oversees the salary structure, sets the pay for the CEO and oversees recruitment, induction and ongoing training for trustees. The committee runs as necessary and at least annually.

All committee meetings have declarations of interests as a standing agenda item and where a conflict arises, we ensure our Conflict of Interest Policy is followed. All Trustees including the Chair have an annual performance review. This supports our trustees and governance structure to develop and make sure we are best placed to support people affected by spinal cord injury.



### Statement of responsibilities of the trustees

The trustees (who are also directors of The Back-Up Trust for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the 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.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2022 was 11 (2021:14). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

### Relationships with other organisations

Back Up is committed to collaboration. We work closely with Aspire, Spinal Injuries Scotland, Spinal Injuries Association and other organisations to provide better support for people affected by spinal cord injury. We do this by sharing ideas and information with a view to delivering complementary services. Our staff share their expertise and training opportunities.

Our partnership with Aspire means that anyone who accesses one of our organisation's services – with their permission, automatically gains access to the services of the other.

### Reappointment of auditors

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

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

The trustees' annual report has been approved by the trustees on 27 July 2022 and signed on their behalf by:

Jo Wright  
Chair of Trustees



# Future Plans

Once a year the Board of Trustees and leadership team have an away day to review strategy and discuss changes in the operating environment.

In 21/22 trustees have focused on developing plans which underpin and support the delivery of the Transforming Lives Strategy. The strategy sets a clear and ambitious direction for growth.

In 22/23 we will focus on reaching more people with our existing services.

In recognition of the change in spinal cord injury demographics which shows that more people are sustaining spinal cord injury later on in life we will grow support targeted at both those sustaining spinal cord injury later in life and those aging with spinal cord injury.

In response to the ongoing pressures facing the NHS and that people who have sustained spinal cord injury are leaving hospital with fewer skills, we will build and grow the numbers of people accessing our new 'What Next' course.

Recognising the unique position Back Up has working with children and young people with spinal cord injury we plan to expand our service offer piloting for the first time in partnership with the NHS an accredited service providing Information Advice and Guidance to newly injured children, young people and their families.

Recognising both the success of our Scottish outreach programme and that the majority of people sustaining a spinal cord injury do not get into specialist centres, plans have been agreed to restructure our service delivery to enable more regional support

In order to deliver all of the plans outlined within the transforming lives strategy, Back Up needs to grow fundraising in a sustainable way.

Trustees recognise the continuing economic uncertainty and so continue to focus on long term sustainability with a diverse range of income streams which ensure that Back Up is well placed to respond to unexpected economic shocks.



## What we will achieve by 2025

### Goal

**Living confidently:** people with a spinal cord injury have the confidence and practical skills to get the most out of life.

#### 2025 Year Aims

By 2025 we will reach all newly injured people in the UK, including all children and young people. By providing support from the beginning of the adjustment process we can make sure people have the skills and confidence they need to live life independently.

By 2025 we will be more inclusive, expanding the number and range of our transformative courses, online resources and services for people who cannot access specialist support in spinal centres – making them accessible wherever they may be in the UK.

By 2025 we will be leaders in supporting people with a spinal cord injury in getting back to work and volunteering, working collaboratively with businesses, the NHS and other organisations where we can achieve more together to provide opportunities.

#### 2022/23 Objectives

We will have registered and offered support to at least 1000 people with a spinal cord injury, including at least 30 children and young people.

We will have delivered at least 5000 individual support interventions across all services using a range of channels and methods.

We will develop our What Next course into a wider access online course that reaches at least 100 people over the course of the year.

We will have developed our three-year plan for services and support for people with a spinal cord injury returning to work; including a proof of concept for at least one new service.

We will deliver at least 2 Skills for Work online courses.

50% of people accessing our vocation support will be in work or volunteering 6-12 months after engagement.

# Goal

**Thriving at any age:** all people with a spinal cord injury are able to reach their full potential.

## 2025 Year Aims

By 2025 we will provide specialist advice and information to children, young people and their parents in order for them to access care, equipment and social support to help them live well. We will work with the NHS to ensure that all children and young people with spinal cord injury receive the treatment that they deserve through the established Children and Young Person's pathway.

By 2025 we will ensure our support will be targeted at times of greatest need, helping people affected by spinal cord injury overcome barriers they may face in their education, career, family life, hobbies and social life, so that they can live the life they want. We will have increased our resources for people who are ageing with spinal cord injury and have established a course for newly injured people who have sustained a spinal cord injury later in life.

By 2025 we will provide support to every child and young person with a spinal cord injury who wants our help to ensure that they are fully included in their education and that their voice is heard in this process. We will be there for any teacher, school, college or university that needs our support around inclusion and meeting the needs of a child or young person with a spinal cord injury, to ensure they have a positive education experience.

## 2022/23 Objectives

We will deliver at least 100 individual support interventions using a range of channels and methods to children and young people with a spinal cord injury – including accredited IAG support for the first time.

90% of those attending Back Up courses will report having achieved their personal aim.

We will have developed resources for those ageing with a spinal cord injury.

We will develop our outcome measurement to better understand and demonstrate where our services make the greatest impact.

90% of children we work with will feel happier at school.

90% of schools that work with us will report an improved understanding of inclusion.

# Goal

**Staying connected:** everyone affected by spinal cord injury can connect with someone in a similar situation to themselves, to overcome challenges and achieve goals that matter to them

## 2025 Year Aims

By 2025 we will provide more in-depth one-on-one support to those who are really struggling, increasing our capacity to mentor three times more people with a spinal cord injury and their family members. We will also establish a parent support programme and parent mentoring. This will involve sharing experiences and parents being provided with practical support to help them come to terms with what has happened, and adjust positively to life post-injury

By 2025 we will offer the family of each newly injured person a 'family rehab service'. This begins with the acute phase through information and advice online and in-person at relatives' days, to post- discharge from the hospital, through peer mentoring and dedicated courses.

By 2025 we will be integrated into the NHS's spinal services rehabilitation pathway in order to increase access to the first-hand knowledge that comes from living with a spinal cord injury. We will work in partnership with the spinal centres' psychology, physiotherapy and occupational therapy professionals for in- patient support. We will work in partnership with the outreach and out- patient teams to support those with a spinal cord injury in other hospital settings, and in the community.

## 2022/23 Objectives

We will launch a new digital solution that will help us to facilitate at least 300 mentoring relationships.

We will develop our approach to 'family' mentoring; listening to feedback to create new solutions that will extend to support parents of those affected by spinal cord injury.

We will attend or deliver 20 family support events.

80% of families will report feeling more supported as a result of our work.

We will deliver at least 100 digital support interventions to families.

We will extend our NHSE Back Up on Track model to five SCICs.

# Administrative Information

|                           |                           |
|---------------------------|---------------------------|
| Company number:           | 3596996                   |
| Country of incorporation: | United Kingdom            |
| Charity number:           | 1072216                   |
| Country of registration:  | England & Wales, Scotland |
| OSCR Number:              | SC040577                  |

**Registered office and operational address:**

4 Knightley Walk London, SW18 1GZ

**Our People**

|          |   |
|----------|---|
| Trustees | Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: |
|          | Gordon Craig (Appointed on 4th May 2022)  |
|          | Helen Cooke*  |
|          | Mona Dhanjal**  |
|          | David Fraser*   |
|          | Anne Luttmann-Johnson*  |
|          | Christopher Morgan*   |
|          | Ben Parker **   |
|          | Martine Petetin   |
|          | Richard Rawstron (Hon Treasurer from July 2021 - present)   |
|          | Tom Roberts**   |
|          | Richard Smith (Hon Treasurer – Resigned 10th November 2021)   |
|          | Ben Sneesby* (Resigned on 25th August 2021)   |
|          | Rebecca Stevenson   |
|          | Grace Spence Green* (Appointed on 4th May 2022)   |
|          | Dr Clair Turnbull* (Resigned on 10th November 2021)   |
|          | Joanna Wright* (Chair of Trustees)  |

In keeping with the charity’s ethos of inclusion, Back Up aims to have 50% representation on the board from people who are spinal cord injured.

|                         |                  |
|-------------------------|------------------|
| President               | Konrad Bartelski |
| Chief Executive Officer | Abigail Lock     |

\*spinal cord injured

# Administrative Information

|                    |   |
|--------------------|---|
| Senior Management: | Kevin Filby**   |
| Team:              | Salvatore La Monica (Company Secretary)<br>Sean McCallion*<br>Andy Masters*   |
| Patrons:           | Mike Nemesvary *<br>Barbara Broccoli<br>Valerie Singleton<br>Eric Lanlard<br>Sophie Morgan *<br>Martin Bell<br>Sophie Carrigill * |

**Volunteers:**

We could not operate without the support of our amazing volunteers. Whilst we can’t name everyone in total, we estimate that our services and office volunteers, alongside our trustees, have contributed 12,264 (2021: 7,141) hours to our work this year. This works out at almost 511 days (2021: 297 days), or almost a year and a half worth of time. We are extremely appreciative of the amazing support offered to us and proud of the contributions our volunteers make.

|                           |   |                       |
|---------------------------|---|-----------------------|
| <b>Company Secretary:</b> | Salvatore La Monica                         |                       |
| <b>Bankers:</b>           | NatWest                                     | Vanguard              |
|                           | 153 Putney High St. Putney                  | The Walbrook Building |
|                           | London                                      | 25 Walbrook           |
|                           | SW15 1RX                                    | London<br>EC4N 8AF    |
| <b>Auditor:</b>           | Sayer Vincent LLP                           |                       |
|                           | Chartered Accountants and Statutory Auditor |                       |
|                           | Invicta House                               |                       |
|                           | 108-114 Golden Lane                         |                       |
|                           | LONDON                                      |                       |
|                           | EC1Y 0TL                                    |                       |

# Independent auditor's report

We have audited the financial statements of Back-up Trust (the 'charitable company') for the year ended 31 March 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including 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 charitable company's affairs as at 31 March 2022 and of its 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended)

## 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 financial statements section of our report. We are independent of the 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 Back-up Trust'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 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 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 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 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; and
- 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 charitable company and its 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 the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The 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 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 charitable company’s 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 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 as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under 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**

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity’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 charity 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](http://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 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. 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.

Noelia Serrano (Senior statutory auditor)  
Date 7 November 2022

for and on behalf of Sayer Vincent LLP, Statutory Auditor Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL  
Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

The Back-Up Trust

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

For the year ended 31 March 2022

|  | Note | Unrestricted<br>£ | Restricted<br>£  | Endowment<br>£ | 2022<br>Total<br>£ | Unrestricted<br>£ | Restricted<br>£  | Endowment<br>£ | 2021<br>Total<br>£ |
|--|------|-------------------|------------------|----------------|--------------------|-------------------|------------------|----------------|--------------------|
| <b>Income from:</b>  |      |                   |                  |                |                    |                   |                  |                |                    |
| Donations and legacies   | 2    | 399,489           | –                | –              | <b>399,489</b>     | 786,195           | 131,194          | –              | 917,389            |
| Charitable activities  | 4    | 179,500           | 453,926          | –              | <b>633,426</b>     | –                 | 502,376          | –              | 502,376            |
| Other trading activities   |      |                   |                  |                |                    |                   |                  |                |                    |
| Activities for raising funds   | 3    | 702,243           | –                | –              | <b>702,243</b>     | 458,448           | –                | –              | 458,448            |
| Investments  |      | 80                |                  | 1,671          | <b>1,751</b>       | 178               | –                | 2,072          | 2,250              |
| <b>Total income</b>  |      | <b>1,281,312</b>  | <b>453,926</b>   | <b>1,671</b>   | <b>1,736,909</b>   | <b>1,244,821</b>  | <b>633,570</b>   | <b>2,072</b>   | <b>1,880,463</b>   |
| <b>Expenditure on:</b>   |      |                   |                  |                |                    |                   |                  |                |                    |
| Raising funds  |      | 619,857           | –                | –              | <b>619,857</b>     | 503,895           | –                | –              | 503,895            |
| Charitable activities  |      | 159,629           | 920,694          | 1,671          | <b>1,081,994</b>   | 97,181            | 735,825          | 2,072          | 835,078            |
| <b>Total expenditure</b>   | 5    | <b>779,486</b>    | <b>920,694</b>   | <b>1,671</b>   | <b>1,701,851</b>   | <b>601,076</b>    | <b>735,825</b>   | <b>2,072</b>   | <b>1,338,973</b>   |
| <b>Net income / (expenditure) before net (losses) on investments</b> |      | <b>501,826</b>    | <b>(466,768)</b> | <b>–</b>       | <b>35,058</b>      | <b>643,745</b>    | <b>(102,256)</b> | <b>–</b>       | <b>541,490</b>     |
| Net gains / (losses) on investments                                  |      | 5,282             | –                | –              | <b>5,282</b>       | 22,206            | –                | –              | 22,206             |
| <b>Net income / (expenditure) for the year</b>                       | 6    | <b>507,108</b>    | <b>(466,768)</b> | <b>–</b>       | <b>40,340</b>      | <b>665,951</b>    | <b>(102,256)</b> | <b>–</b>       | <b>563,696</b>     |
| Transfers between funds  |      | (305,695)         | 305,695          | –              | –                  | (254,498)         | 254,498          | –              | –                  |
| <b>Net movement in funds</b>   |      | <b>201,413</b>    | <b>(161,073)</b> | <b>–</b>       | <b>40,340</b>      | <b>411,453</b>    | <b>152,243</b>   | <b>–</b>       | <b>563,696</b>     |
| <b>Reconciliation of funds:</b>                                      |      |                   |                  |                |                    |                   |                  |                |                    |
| Total funds brought forward  |      | 921,718           | 161,073          | 100,913        | <b>1,183,704</b>   | 510,265           | 8,830            | 100,913        | 620,008            |
| <b>Total funds carried forward</b>                                   |      | <b>1,123,131</b>  | <b>–</b>         | <b>100,913</b> | <b>1,224,044</b>   | <b>921,718</b>    | <b>161,073</b>   | <b>100,913</b> | <b>1,183,704</b>   |

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 20 to the financial statements.

The Back-Up Trust

Consolidated balance sheet

Company no. 3596996

As at 31 March 2022

|  | Note | Group<br>2022<br>£ | 2021<br>£ | Charity<br>2022<br>£ | 2021<br>£ |
|--|------|--------------------|-----------|----------------------|-----------|
| <b>Fixed assets:</b>                           |      |                    |           |                      |           |
| Tangible assets                                | 11   | <b>22,854</b>      | 13,757    | <b>22,854</b>        | 13,757    |
| Investments                                    | 12   | <b>144,355</b>     | 137,400   | <b>144,455</b>       | 137,500   |
|  |      | <b>167,209</b>     | 151,157   | <b>167,309</b>       | 151,257   |
| <b>Current assets:</b>                         |      |                    |           |                      |           |
| Debtors  | 15   | <b>452,133</b>     | 228,802   | <b>584,022</b>       | 301,945   |
| Cash at bank and in hand                       |      | <b>773,598</b>     | 1,016,308 | <b>623,011</b>       | 902,506   |
|  |      | <b>1,225,731</b>   | 1,245,110 | <b>1,207,033</b>     | 1,204,451 |
| <b>Liabilities:</b>                            |      |                    |           |                      |           |
| Creditors: amounts falling due within one year | 16   | <b>(168,896)</b>   | (212,563) | <b>(150,297)</b>     | (172,003) |
| <b>Net current assets</b>                      |      | <b>1,056,835</b>   | 1,032,547 | <b>1,056,736</b>     | 1,032,448 |
| <b>Total net assets</b>                        |      | <b>1,224,044</b>   | 1,183,704 | <b>1,224,045</b>     | 1,183,705 |
| <b>Funds:</b>                                  | 20a  |                    |           |                      |           |
| Restricted income funds                        |      | –                  | 161,073   | –                    | 161,073   |
| Endowment funds                                |      | 100,913            | 100,913   | 100,913              | 100,913   |
| Unrestricted income funds:                     |      |                    |           |                      |           |
| General funds                                  |      | 1,056,131          | 921,718   | 1,056,132            | 921,719   |
| Designated funds                               |      | 67,000             | –         | 67,000               | –         |
| Total unrestricted funds                       |      | <b>1,123,131</b>   | 921,718   | <b>1,123,132</b>     | 921,719   |
| <b>Total funds</b>                             |      | <b>1,224,044</b>   | 1,183,704 | <b>1,224,045</b>     | 1,183,705 |

Approved by the trustees on 27 July 2022 and signed on their behalf by

Richard Rawstron  
Treasurer

## The Back-Up Trust

### Consolidated statement of cash flows

For the year ended 31 March 2022

|   | 2022             |   | 2021             |   |
|---|------------------|---|------------------|---|
|   | £                | £ | £                | £ |
| <b>Cash flows from operating activities</b>                 |                  |   |                  |   |
| Net income for the year                                     | 40,340           |   | 563,696          |   |
| (as per the statement of financial activities)              |                  |   |                  |   |
| Depreciation charges  | 10,043           |   | 8,585            |   |
| (Gains) on investments                                      | (5,282)          |   | (22,206)         |   |
| Dividends, interest and rent from investments               | (1,751)          |   | (2,250)          |   |
| (Increase)/decrease in debtors                              | (223,332)        |   | 18,144           |   |
| (Decrease)/Increase in creditors                            | (43,667)         |   | 13,454           |   |
| <b>Net cash (used in)/ provided by operating activities</b> | <b>(223,649)</b> |   | <b>579,423</b>   |   |
| <b>Cash flows from investing activities:</b>                |                  |   |                  |   |
| Dividends, interest and rents from investments              | 1,751            |   | 2,250            |   |
| Purchase of fixed assets                                    | (19,140)         |   | (4,110)          |   |
| Purchase of investments                                     | (1,673)          |   | (2,072)          |   |
| <b>Net cash (used in) investing activities</b>              | <b>(19,062)</b>  |   | <b>(3,932)</b>   |   |
| <b>Change in cash and cash equivalents in the year</b>      | <b>(242,711)</b> |   | <b>575,491</b>   |   |
| Cash and cash equivalents at the beginning of the year      | 1,016,308        |   | 440,817          |   |
| <b>Cash and cash equivalents at the end of the year</b>     | <b>773,598</b>   |   | <b>1,016,308</b> |   |

## The Back-Up Trust

### Notes to the financial statements

For the year ended 31 March 2022

#### 1 Accounting policies

##### a) Statutory information

The Back-Up Trust is a charitable company limited by guarantee and is incorporated in United Kingdom.

The registered office address is 4 Knightley Walk, London, SW18 1GZ.

##### 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 Back-Up Promotions 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, or cashflow 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.

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.

##### c) Public benefit entity

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

##### d) Going concern

In assessing the going concern, the Trustees have considered the uncertainties that the charity could face over the next 12 months and all the severe but reasonably plausible scenarios show that there is reasonable assurance that the Charity will have sufficient funds to continue operating on a going concern basis. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### 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 other grants, 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.

Income from HMRC relating to the Coronavirus Job Retention Scheme (2022 total: £9,325, 2021 total : £128,884 ) is shown as income within Voluntary income.

For legacies, they are included on the earlier of when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified or when a distribution is made.

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

##### f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation 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), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

##### g) 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.

1 Accounting policies (continued)

h) 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.

Endowment funds are held on trust and the return on investments can be spent on each restricted fund.

i) 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.

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

- |                         |     |
|-------------------------|-----|
| ● Outreach and support  | 18% |
| ● Mentoring             | 20% |
| ● Courses               | 12% |
| ● Children Young People | 8%  |
| ● Cost of Raising funds | 33% |
| ● Raising awareness     | 9%  |

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.

k) Operating leases

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

l) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. 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.

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:

- |                    |         |
|--------------------|---------|
| ● Office equipment | 3 years |
|--------------------|---------|

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

n) Investments in subsidiaries

Investments in subsidiaries are at cost.

1 Accounting policies (continued)

o) Debtors

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

p) 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

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.

s) Pensions

The Charity operates a stakeholder pension scheme. The Assets of the scheme are held separately from those of the charity in an independently administered fund. The amount charged to the Statement of Financial Activities represents the discretionary contributions paid to the scheme in respect of the accounting period.

t) Leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownerships remain with the Lessor are charged on a straight line basis over the lease term.

2 Voluntary income

|                     | Unrestricted<br>£ | Restricted<br>£ | 2022<br>Total<br>£ | Unrestricted<br>£ | Restricted<br>£ | 2021<br>Total<br>£ |
|---------------------|-------------------|-----------------|--------------------|-------------------|-----------------|--------------------|
| Individuals         | 267,855           | –               | 267,855            | 386,094           | –               | 386,094            |
| Charitable Trusts   | 25,650            | –               | 25,650             | 20,038            | 131,194         | 151,232            |
| Corporate Donations | 96,659            | –               | 96,659             | 251,179           | –               | 251,179            |
| Government Grants   | 9,325             | –               | 9,325              | 128,884           | –               | 128,884            |
|                     | <u>399,489</u>    | <u>–</u>        | <u>399,489</u>     | <u>786,195</u>    | <u>131,194</u>  | <u>917,389</u>     |

Government grants consist of £9,325 (2021: £128,884) received under the Coronavirus Job Retention Scheme.

3 Income from activities for raising funds

|                          | 2022<br>Total<br>£ | 2021<br>Total<br>£ |
|--------------------------|--------------------|--------------------|
| General events           | 220,513            | 278,375            |
| Major events             | 338,085            | 78,920             |
| Other trading activities | 143,645            | 101,153            |
|                          | <u>702,243</u>     | <u>458,448</u>     |

All income from raising funds are unrestricted for 2022 and 2021.

The Back-Up Trust

Notes to the financial statements

For the year ended 31 March 2022

4 Income from charitable activities

|  | Unrestricted<br>£ | Restricted<br>£ | 2022<br>Total<br>£ | Unrestricted<br>£ | Restricted<br>£ | 2021<br>Total<br>£ |
|--|-------------------|-----------------|--------------------|-------------------|-----------------|--------------------|
| National Lottery Community Fund                                    | -                 | 68,750          | 68,750             | -                 | -               | -                  |
| National Lottery Community Fund –<br>Coronavirus Community Support | -                 | -               | -                  | -                 | 58,225          | 58,225             |
| The R S Macdonald Charitable Trust                                 | -                 | 15,000          | 15,000             | -                 | 15,000          | 15,000             |
| The Eveson Charitable Trust  | -                 | -               | -                  | -                 | 5,850           | 5,850              |
| Stewart Investors  | -                 | -               | -                  | -                 | 15,000          | 15,000             |
| Duchy of Lancaster Benevolent                                      | -                 | -               | -                  | -                 | 3,000           | 3,000              |
| The Childwick Trust  | -                 | -               | -                  | -                 | 7,000           | 7,000              |
| The City of London Corporation                                     | -                 | 22,944          | 22,944             | -                 | 4,992           | 4,992              |
| Mitre Trust  | -                 | -               | -                  | -                 | 7,800           | 7,800              |
| The London Community Foundation                                    | -                 | -               | -                  | -                 | 3,977           | 3,977              |
| The Ernest Hecht Charitable  | -                 | -               | -                  | -                 | 2,250           | 2,250              |
| Garfield Weston Foundation   | -                 | 20,000          | 20,000             | -                 | 24,000          | 24,000             |
| The Hugh Fraser Foundation   | -                 | -               | -                  | -                 | 5,000           | 5,000              |
| Agnes Hunter Trust SCIO – Scotland                                 | -                 | 2,500           | 2,500              | -                 | -               | -                  |
| Hodge Foundation   | -                 | 1,250           | 1,250              | -                 | -               | -                  |
| The Alice Ellen Cooper–Dean  | -                 | -               | -                  | -                 | -               | -                  |
| Charitable Foundation  | -                 | 3,900           | 3,900              | -                 | -               | -                  |
| The Ryvoan Trust   | -                 | 2,500           | 2,500              | -                 | -               | -                  |
| NHS England Back on Track  | 112,500           | -               | 112,500            | -                 | -               | -                  |
| Other Charitable Trusts  | -                 | 36,523          | 36,523             | -                 | 61,630          | 61,630             |
| <b>Outreach and Support</b>  | <b>112,500</b>    | <b>173,367</b>  | <b>285,867</b>     | <b>-</b>          | <b>213,724</b>  | <b>213,724</b>     |

The Back-Up Trust

Notes to the financial statements

For the year ended 31 March 2022

4 Income from charitable activities (continued)

|                                      | Unrestricted<br>£ | Restricted<br>£ | 2022<br>Total<br>£ | Unrestricted<br>£ | Restricted<br>£ | 2021<br>Total<br>£ |
|--------------------------------------|-------------------|-----------------|--------------------|-------------------|-----------------|--------------------|
| National Lottery Community Fund –    | -                 | -               | -                  | -                 | 24,550          | 24,550             |
| Henry Smith Charity                  | -                 | 35,000          | 35,000             | -                 | 17,500          | 17,500             |
| Mitre Trust                          | -                 | -               | -                  | -                 | 367             | 367                |
| Garfield Weston Foundation           | -                 | 20,000          | 20,000             | -                 | 16,000          | 16,000             |
| The Eveson Charitable Trust          | -                 | -               | -                  | -                 | 1,650           | 1,650              |
| The Ernest Hecht Charitable          | -                 | -               | -                  | -                 | -               | -                  |
| Foundation                           | -                 | -               | -                  | -                 | 7,500           | 7,500              |
| Britford Bridge Trust                | -                 | -               | -                  | -                 | 10,000          | 10,000             |
| The City of London Corporation       | -                 | 19,156          | 19,156             | -                 | 1,763           | 1,763              |
| Basil Samuel Charitable Trust        | -                 | -               | -                  | -                 | 5,000           | 5,000              |
| The Ryvoan Trust                     | -                 | 2,500           | 2,500              | -                 | 2,500           | 2,500              |
| Big Yellow Storage                   | -                 | -               | -                  | -                 | 4,500           | 4,500              |
| The Childwick Trust                  | -                 | -               | -                  | -                 | 7,000           | 7,000              |
| Agnes Hunter Trust SCIO – Scotland   | -                 | 2,500           | 2,500              | -                 | -               | -                  |
| Arnold Clark Community Fund          | -                 | 2,000           | 2,000              | -                 | -               | -                  |
| Hodge Foundation                     | -                 | 1,250           | 1,250              | -                 | -               | -                  |
| The Alice Ellen Cooper–Dean          | -                 | -               | -                  | -                 | -               | -                  |
| Charitable Foundation                | -                 | 1,100           | 1,100              | -                 | -               | -                  |
| The D'Oyly Carte Charitable Trust    | -                 | 4,000           | 4,000              | -                 | -               | -                  |
| The James Tudor Foundation           | -                 | 5,000           | 5,000              | -                 | -               | -                  |
| Other Charitable Trusts              | -                 | 27,904          | 27,904             | -                 | 36,164          | 36,164             |
| <b>Mentoring</b>                     | <b>-</b>          | <b>120,410</b>  | <b>120,410</b>     | <b>-</b>          | <b>134,494</b>  | <b>134,494</b>     |
| Big Lottery Fund                     | -                 | -               | -                  | -                 | 25,574          | 25,574             |
| Bruce Wake Charitable Trust          | -                 | 14,000          | 14,000             | -                 | -               | -                  |
| The Colin Javens Spinal Injury Trust | -                 | -               | -                  | -                 | 5,733           | 5,733              |
| Catalyst Community Fund              | -                 | -               | -                  | -                 | 28,000          | 28,000             |
| Patrick Woodall                      | -                 | 33,000          | 33,000             | -                 | -               | -                  |
| Stewart Investors                    | -                 | 8,000           | 8,000              | -                 | -               | -                  |
| The Big Yellow Foundation            | -                 | 3,000           | 3,000              | -                 | -               | -                  |
| Other Charitable Trusts              | -                 | 34,419          | 34,419             | -                 | 1,514           | 1,514              |
| <b>Courses</b>                       | <b>-</b>          | <b>92,419</b>   | <b>92,419</b>      | <b>-</b>          | <b>60,821</b>   | <b>60,821</b>      |
| BBC Children in Need                 | -                 | 18,061          | 18,061             | -                 | 35,466          | 35,466             |
| St James Place Charitable            | -                 | -               | -                  | -                 | 1,000           | 1,000              |
| Stewarts Investors                   | -                 | -               | -                  | -                 | 8,333           | 8,333              |
| Marguerite Foundation                | -                 | -               | -                  | -                 | 40,000          | 40,000             |
| The National Lottery Community       | -                 | -               | -                  | -                 | 2,938           | 2,938              |
| John Horniman's Children Trust       | -                 | -               | -                  | -                 | 5,000           | 5,000              |
| Other Charitable Trusts              | -                 | 49,669          | 49,669             | -                 | 600             | 600                |
| NHS England                          | 67,000            | -               | 67,000             | -                 | -               | -                  |
| <b>Children Young People</b>         | <b>67,000</b>     | <b>67,730</b>   | <b>134,730</b>     | <b>-</b>          | <b>93,337</b>   | <b>93,337</b>      |
| <b>Total income from charitable</b>  | <b>179,500</b>    | <b>453,926</b>  | <b>633,426</b>     | <b>-</b>          | <b>502,376</b>  | <b>502,376</b>     |
| <b>activities</b>                    |                   |                 |                    |                   |                 |                    |

The Back-Up Trust

Notes to the financial statements

For the year ended 31 March 2022

5b Analysis of expenditure (prior year)

|                              | Charitable activities |                           |                |              |                            |                        |                       |                    | 2021<br>£ |
|------------------------------|-----------------------|---------------------------|----------------|--------------|----------------------------|------------------------|-----------------------|--------------------|-----------|
|                              | Raising funds<br>£    | Outreach and Support<br>£ | Mentoring<br>£ | Courses<br>£ | Children Young People<br>£ | Raising awareness<br>£ | Governance costs<br>£ | Support costs<br>£ |           |
| Staff costs (Note 7)         | 323,207               | 168,161                   | 160,967        | 111,439      | 67,217                     | 87,736                 | 13,797                | 102,241            | 1,034,765 |
| Other direct costs           | 71,843                | 6,037                     | 2,159          | 7,422        | 9,010                      | 14,379                 | -                     | -                  | 110,850   |
| Premises                     | -                     | -                         | -              | -            | -                          | -                      | -                     | 68,093             | 68,093    |
| Insurance                    | -                     | -                         | -              | -            | -                          | -                      | -                     | 12,935             | 12,935    |
| Communications               | -                     | -                         | -              | -            | -                          | -                      | -                     | 73,173             | 73,173    |
| Office expenses              | -                     | -                         | -              | -            | -                          | -                      | -                     | 9,384              | 9,384     |
| Finance costs                | -                     | -                         | -              | -            | -                          | -                      | -                     | 5,997              | 5,997     |
| Audit fees                   | -                     | -                         | -              | -            | -                          | -                      | 14,600                | -                  | 14,600    |
| Professional fees            | -                     | -                         | -              | -            | -                          | -                      | 67                    | -                  | 67        |
| Trustee expenses             | -                     | -                         | -              | -            | -                          | -                      | 138                   | -                  | 138       |
| Depreciation                 | -                     | -                         | -              | -            | -                          | -                      | -                     | 8,585              | 8,585     |
| Other expenses               | -                     | -                         | -              | -            | -                          | -                      | -                     | 386                | 386       |
| Support and Governance costs | 395,050               | 174,198                   | 163,126        | 118,861      | 76,227                     | 102,115                | 28,602                | 280,794            | 1,338,973 |
|                              | 108,845               | 56,631                    | 54,208         | 37,529       | 22,637                     | 29,546                 | (28,602)              | (280,794)          |           |
| Total expenditure 2021       | 503,895               | 230,829                   | 217,334        | 156,390      | 98,864                     | 131,661                | -                     | -                  | 1,338,973 |

The Back-Up Trust

Notes to the financial statements

For the year ended 31 March 2022

5a Analysis of expenditure (current year)

|                               | Charitable activities |                           |                |                |                            |                        |                       |                    |                  |           |
|-------------------------------|-----------------------|---------------------------|----------------|----------------|----------------------------|------------------------|-----------------------|--------------------|------------------|-----------|
|                               | Raising funds<br>£    | Outreach and Support<br>£ | Mentoring<br>£ | Courses<br>£   | Children Young People<br>£ | Raising awareness<br>£ | Governance costs<br>£ | Support costs<br>£ | 2022<br>£        | 2021<br>£ |
| Staff costs (Note 7)          | 383,446               | 213,358                   | 228,182        | 134,527        | 89,971                     | 104,965                | -                     | -                  | 1,154,449        | 1,034,765 |
| Other direct costs            | 158,367               | 19,435                    | 13,147         | 78,013         | 6,892                      | 35,050                 | -                     | -                  | 310,904          | 110,850   |
| Premises                      | -                     | -                         | -              | -              | -                          | -                      | -                     | 94,168             | 94,168           | 68,093    |
| Insurance                     | -                     | -                         | -              | -              | -                          | -                      | -                     | 14,184             | 14,184           | 12,935    |
| Communications                | -                     | -                         | -              | -              | -                          | -                      | -                     | 76,285             | 76,285           | 73,173    |
| Office expenses               | -                     | -                         | -              | -              | -                          | -                      | -                     | 13,109             | 13,109           | 9,384     |
| Finance costs                 | -                     | -                         | -              | -              | -                          | -                      | -                     | 7,639              | 7,639            | 5,997     |
| Audit fees                    | -                     | -                         | -              | -              | -                          | -                      | 15,745                | -                  | 15,745           | 14,600    |
| Professional fees             | -                     | -                         | -              | -              | -                          | -                      | 4,019                 | -                  | 4,019            | 67        |
| Trustee expenses              | -                     | -                         | -              | -              | -                          | -                      | 869                   | -                  | 869              | 138       |
| Depreciation                  | -                     | -                         | -              | -              | -                          | -                      | -                     | 10,043             | 10,043           | 8,585     |
| Other expenses                | -                     | -                         | -              | -              | -                          | -                      | -                     | 437                | 437              | 386       |
| Support and Governance costs  | 541,813               | 232,793                   | 241,329        | 212,540        | 96,863                     | 140,015                | 20,633                | 215,865            | 1,701,851        | 1,338,973 |
|                               | 78,044                | 42,570                    | 47,300         | 28,380         | 18,920                     | 21,285                 | (20,633)              | (215,865)          | -                | -         |
| <b>Total expenditure 2022</b> | <b>619,857</b>        | <b>275,363</b>            | <b>288,629</b> | <b>240,920</b> | <b>115,783</b>             | <b>161,300</b>         | <b>-</b>              | <b>-</b>           | <b>1,701,851</b> | <b>-</b>  |
| Total expenditure 2021        | 503,895               | 230,829                   | 217,334        | 156,390        | 98,864                     | 131,661                | -                     | -                  | -                | 1,338,973 |

6 Net income for the year

This is stated after charging / (crediting):

|   | 2022<br>£ | 2021<br>£ |
|---|-----------|-----------|
| Depreciation                            | 10,043    | 8,585     |
| Operating lease rentals:                |           |           |
| Property                                | 85,428    | 56,952    |
| Auditor's remuneration (excluding VAT): |           |           |
| Audit                                   | 7,700     | 7,300     |
| Other services                          | 4,650     | 4,200     |
|   |           |           |

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

Staff costs were as follows:

|  | 2022<br>£ | 2021<br>£ |
|--|-----------|-----------|
| Salaries and wages                                 | 991,509   | 895,100   |
| Social security costs                              | 91,940    | 79,874    |
| Operating costs of defined benefit pension schemes | 54,611    | 53,390    |
| Training   | 6,576     | 4,431     |
| Recruitment  | 6,135     | 138       |
| Other forms of employee benefits                   | 3,678     | 1,832     |
|  |           |           |
|  | 1,154,449 | 1,034,765 |
|  |           |           |

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

|                   | 2022<br>No. | 2021<br>No. |
|-------------------|-------------|-------------|
| £60,000 – £69,999 | –           | 1           |
| £70,000 – £79,999 | 1           | –           |
|                   |             |             |

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £289,089 (2021: £236,186).

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

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £411 (2021: £nil) incurred by 4 (2021: nil) members relating to attendance at meetings of the trustees. £51 of costs was incurred in the recruitment of new trustees (2021: £138). In addition there were a further £407 (2021:nil) expensed for Trustee meetings by the charity.

8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 34 (2020: 32).

Staff are split across the activities of the charity as follows:

|             | 2022<br>No. | 2021<br>No. |
|-------------|-------------|-------------|
| Fundraising | 10          | 9           |
| Services    | 20          | 19          |
| Support     | 3           | 3           |
| Governance  | 1           | 1           |
|             |             |             |
|             | 34          | 32          |
|             |             |             |

9 Related party transactions

During the year the charity charged expenses of £30,087 (2021: £27,561) to Back-Up Promotions Limited, a wholly owned subsidiary of the Company. The Company also received income of £108,044 (2021: £62,916) on behalf of Back-Up Promotions Limited. The amount due from them at the year end was £138,132 (2021: £90,478).

There are no donations from related parties which are 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 Back-Up Trust Promotions Limited distributes under Gift Aid available profits to the parent charity.

11 Tangible fixed assets

| The group and charity                                     | Office<br>equipment<br>£ | Total<br>£ |
|---|--------------------------|------------|
|   |                          |            |
| <b>Cost</b>   |                          |            |
| At the start of the year                                  | 54,904                   | 54,904     |
| Additions in year   | 19,140                   | 19,140     |
|   |                          |            |
| At the end of the year                                    | 74,044                   | 74,044     |
|   |                          |            |
| <b>Depreciation</b>                                       |                          |            |
| At the start of the year                                  | 41,147                   | 41,147     |
| Charge for the year                                       | 10,043                   | 10,043     |
|   |                          |            |
| At the end of the year                                    | 51,190                   | 51,190     |
| <b>Net book value</b>                                     |                          |            |
| <b>At the end of the year</b>                             | 22,854                   | 22,854     |
|   |                          |            |
| At the start of the year                                  | 13,757                   | 13,757     |
|   |                          |            |
| All of the above assets are used for charitable purposes. |                          |            |

12 Investments

|  | The group<br>2022<br>£ | 2021<br>£ | The charity<br>2022<br>£ | 2021<br>£ |
|--|------------------------|-----------|--------------------------|-----------|
| Fair value at the start of the year    | 137,400                | 113,122   | 137,400                  | 113,122   |
| Additions                              | 1,673                  | 2,072     | 1,673                    | 2,072     |
| Net gain on change in fair value       | 5,282                  | 22,206    | 5,282                    | 22,206    |
|  |                        |           |                          |           |
| Fair value at the end of the year      | 144,355                | 137,400   | 144,355                  | 137,400   |
|  |                        |           |                          |           |
| Shares in Trading subsidiary (Note 13) | –                      | –         | 100                      | 100       |
|  |                        |           |                          |           |
| Total value of investments             | 144,355                | 137,400   | 144,455                  | 137,500   |
|  |                        |           |                          |           |
| Historical Cost                        | 124,577                | 124,577   | 124,577                  | 124,577   |
|  |                        |           |                          |           |

Investments comprise only of UK common investment funds, there have been no transactions within the year.

The Back-Up Trust

Notes to the financial statements

For the year ended 31 March 2022

13 Subsidiary undertaking

The charity owns the whole of the issued ordinary share capital of Back-Up Trust Promotions Limited, a company registered in England. The company number is 02719893. The registered office address is 4 Knightley Walk, London, England, SW18 1GZ .

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 Subsidiary is exempt from the requirements of the Companies Act 2006 relating to the audit of individual accounts by virtue of Section 479a.

Joanna Wright, Richard Rawstron and Abigail Lock were appointed as Directors of the subsidiary on 29 April 2021 . Joanna Wright and Richard Rawstron are also Trustees of the parent charity.

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

|  | 2022<br>£      | 2021<br>£ |
|--|----------------|-----------|
| Turnover   | 143,534        | 101,153   |
| Cost of sales  | (2,830)        | (8,535)   |
| <b>Gross profit</b>  | <b>140,704</b> | 92,618    |
| Management Recharge  | (30,087)       | (27,561)  |
| Administrative expenses                                    | (2,573)        | (2,141)   |
| <b>Profit on ordinary activities before taxation</b>       | <b>108,044</b> | 62,916    |
| Taxation on profit on ordinary activities                  | -              | -         |
| <b>Profit for the financial year</b>                       | <b>108,044</b> | 62,916    |
| <b>Retained earnings</b>                                   |                |           |
| Total retained earnings brought forward                    |                | -         |
| Profit for the financial year                              | 108,044        | 62,916    |
| Distribution under Gift Aid to parent charity              | (108,044)      | (62,916)  |
| <b>Total retained earnings carried forward</b>             | <b>-</b>       | -         |
| The aggregate of the assets, liabilities and reserves was: |                |           |
| Assets   | 156,830        | 131,236   |
| Liabilities  | (156,730)      | (131,136) |
| <b>Reserves</b>  | <b>100</b>     | 100       |

The Back-Up Trust

Notes to the financial statements

For the year ended 31 March 2022

14 Parent charity

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

|                     | 2022<br>£ | 2021<br>£ |
|---------------------|-----------|-----------|
| Gross income        | 1,731,507 | 1,869,788 |
| Result for the year | 35,363    | 563,771   |

15 Debtors

|                                     | The group<br>2022<br>£ | 2021<br>£ | The charity<br>2022<br>£ | 2021<br>£ |
|-------------------------------------|------------------------|-----------|--------------------------|-----------|
| Trade debtors                       | 214,990                | 123,831   | 208,747                  | 106,496   |
| Amounts due from group undertakings | -                      | -         | 138,132                  | 90,478    |
| Prepayments and accrued income      | 237,143                | 104,971   | 237,143                  | 104,971   |
|                                     | 452,133                | 228,802   | 584,022                  | 301,945   |

16 Creditors: amounts falling due within one year

|                              | The group<br>2022<br>£ | 2021<br>£ | The charity<br>2022<br>£ | 2021<br>£ |
|------------------------------|------------------------|-----------|--------------------------|-----------|
| Trade creditors              | 51,095                 | 66,889    | 51,095                   | 66,889    |
| Taxation and social security | 25,652                 | 25,341    | 24,606                   | 21,623    |
| Other creditors              | 15,237                 | 18,035    | 15,337                   | 18,135    |
| Accruals                     | 12,826                 | 13,230    | 11,326                   | 12,230    |
| Deferred income (note 17)    | 64,086                 | 89,068    | 47,933                   | 53,126    |
|                              | 168,896                | 212,563   | 150,297                  | 172,003   |

17 Deferred income

Deferred income comprises of income received in advance for events taking place within 2020/21.

|                                       | The group<br>2022<br>£ | 2021<br>£ | The charity<br>2022<br>£ | 2021<br>£ |
|---------------------------------------|------------------------|-----------|--------------------------|-----------|
| Balance at the beginning of the year  | 89,068                 | 127,236   | 53,126                   | 96,577    |
| Amount released to income in the year | (89,068)               | (127,236) | (53,126)                 | (96,577)  |
| Amount deferred in the year           | 64,086                 | 89,068    | 47,933                   | 53,126    |
| Balance at the end of the year        | 64,086                 | 89,068    | 47,933                   | 53,126    |

18 Pension scheme

The company operates a stakeholder pension scheme. Employees can make contributions to the scheme and the company contributes between 2-3% plus an additional matching amount up to a maximum of 5%. The pension cost charge for the year is £53,390 (2020: £48,934). £nil (2020: £nil) was owing to the pension scheme at the year end.

The Back-Up Trust

Notes to the financial statements

For the year ended 31 March 2022

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

|                                    | General<br>unrestricted<br>£ | Endowment<br>funds<br>£ | Restricted<br>funds<br>£ | Total funds<br>£ |
|------------------------------------|------------------------------|-------------------------|--------------------------|------------------|
| Tangible fixed assets              | 22,854                       | –                       | –                        | 22,854           |
| Investments                        | 144,355                      | –                       | –                        | 144,355          |
| Net current assets                 | 888,922                      | 100,913                 | –                        | 989,835          |
| <b>Net assets at 31 March 2022</b> | <b>1,056,131</b>             | <b>100,913</b>          | <b>–</b>                 | <b>1,157,044</b> |

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

|                                    | General<br>unrestricted<br>£ | Endowment<br>funds<br>£ | Restricted<br>funds<br>£ | Total funds<br>£ |
|------------------------------------|------------------------------|-------------------------|--------------------------|------------------|
| Tangible fixed assets              | 13,757                       | –                       | –                        | 13,757           |
| Investments                        | 137,400                      | –                       | –                        | 137,400          |
| Net current assets                 | 770,561                      | 100,913                 | 161,073                  | 1,032,547        |
| <b>Net assets at 31 March 2021</b> | <b>921,718</b>               | <b>100,913</b>          | <b>161,073</b>           | <b>1,183,704</b> |

20a Movements in funds (current year)

|                                     | At 1 April<br>2021<br>£ | Income &<br>gains<br>£ | Expenditure<br>& losses<br>£ | Gain on<br>revaluation<br>£ | Transfers<br>£   | At 31 March<br>2022<br>£ |
|-------------------------------------|-------------------------|------------------------|------------------------------|-----------------------------|------------------|--------------------------|
| <b>Restricted funds:</b>            |                         |                        |                              |                             |                  |                          |
| <b>Outreach &amp; Support</b>       |                         |                        |                              |                             |                  |                          |
| Outreach (General) Fund             | 73,648                  | 173,467                | (275,363)                    | –                           | 28,248           | –                        |
| <b>Mentoring Services</b>           |                         |                        |                              |                             |                  |                          |
| Mentoring Services (General) Fund   | 18,240                  | 120,660                | (288,629)                    | –                           | 149,729          | –                        |
| <b>Courses</b>                      |                         |                        |                              |                             |                  |                          |
| Courses (General) Fund              | 24,580                  | 92,069                 | (240,920)                    | –                           | 124,271          | –                        |
| <b>Children &amp; Young People</b>  |                         |                        |                              |                             |                  |                          |
| Children and Young People (General) | 44,605                  | 67,730                 | (115,783)                    | –                           | 3,448            | –                        |
| <b>Total restricted funds</b>       | <b>161,073</b>          | <b>453,926</b>         | <b>(920,694)</b>             | <b>–</b>                    | <b>305,695</b>   | <b>–</b>                 |
| <b>Endowment funds:</b>             |                         |                        |                              |                             |                  |                          |
| Alasdair Ross Memorial Fund         | 50,000                  | 836                    | (836)                        | –                           | –                | 50,000                   |
| William Gardner Victoria Cross Fund | 50,913                  | 836                    | (836)                        | –                           | –                | 50,913                   |
| <b>Total designated funds</b>       | <b>100,913</b>          | <b>1,671</b>           | <b>(1,671)</b>               | <b>–</b>                    | <b>–</b>         | <b>100,913</b>           |
| <b>Unrestricted funds:</b>          |                         |                        |                              |                             |                  |                          |
| General Fund                        | 921,718                 | 1,286,594              | (779,486)                    | –                           | (372,695)        | 1,056,131                |
| Designated funds                    | –                       | –                      | –                            | –                           | 67,000           | 67,000                   |
| <b>Total unrestricted funds</b>     | <b>921,718</b>          | <b>1,286,594</b>       | <b>(779,486)</b>             | <b>–</b>                    | <b>(305,695)</b> | <b>1,123,131</b>         |
| <b>Total funds</b>                  | <b>1,183,704</b>        | <b>1,742,191</b>       | <b>(1,701,851)</b>           | <b>–</b>                    | <b>–</b>         | <b>1,224,044</b>         |

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

The Back-Up Trust

Notes to the financial statements

For the year ended 31 March 2022

20b Movements in funds (prior year)

|                                     | At 1 April<br>2020<br>£ | Income &<br>gains<br>£ | Expenditure<br>& losses<br>£ | Gain on<br>revaluation<br>£ | Transfers<br>£   | At 31 March<br>2021<br>£ |
|-------------------------------------|-------------------------|------------------------|------------------------------|-----------------------------|------------------|--------------------------|
| <b>Restricted funds:</b>            |                         |                        |                              |                             |                  |                          |
| <b>Outreach &amp; Support</b>       |                         |                        |                              |                             |                  |                          |
| Outreach (General) Fund             | –                       | 213,724                | (208,642)                    | –                           | 68,566           | 73,648                   |
| <b>Mentoring Services</b>           |                         |                        |                              |                             |                  |                          |
| Mentoring Services (General) Fund   | –                       | 134,494                | (194,803)                    | –                           | 78,549           | 18,240                   |
| <b>Courses</b>                      |                         |                        |                              |                             |                  |                          |
| Courses (General) Fund              | –                       | 60,821                 | (111,669)                    | –                           | 75,428           | 24,580                   |
| <b>Children &amp; Young People</b>  |                         |                        |                              |                             |                  |                          |
| Children and Young People (General) | 8,830                   | 93,337                 | (89,517)                     | –                           | 31,955           | 44,605                   |
| <b>Core &amp; Support Funding</b>   | –                       | 131,194                | (131,194)                    | –                           | –                | –                        |
| <b>Total restricted funds</b>       | <b>8,830</b>            | <b>633,570</b>         | <b>(735,825)</b>             | <b>–</b>                    | <b>254,498</b>   | <b>161,073</b>           |
| <b>Endowment funds:</b>             |                         |                        |                              |                             |                  |                          |
| Alasdair Ross Memorial Fund         | 50,000                  | 1,036                  | (1,036)                      | –                           | –                | 50,000                   |
| William Gardner Victoria Cross Fund | 50,913                  | 1,036                  | (1,036)                      | –                           | –                | 50,913                   |
| <b>Total designated funds</b>       | <b>100,913</b>          | <b>2,072</b>           | <b>(2,072)</b>               | <b>–</b>                    | <b>–</b>         | <b>100,913</b>           |
| <b>Unrestricted funds:</b>          |                         |                        |                              |                             |                  |                          |
| General Fund                        | 510,265                 | 1,244,821              | (601,076)                    | 22,206                      | (254,498)        | 921,718                  |
| <b>Total unrestricted funds</b>     | <b>510,265</b>          | <b>1,244,821</b>       | <b>(601,076)</b>             | <b>22,206</b>               | <b>(254,498)</b> | <b>921,718</b>           |
| <b>Total funds</b>                  | <b>620,008</b>          | <b>1,880,463</b>       | <b>(1,338,973)</b>           | <b>22,206</b>               | <b>–</b>         | <b>1,183,704</b>         |

Purposes of restricted funds

The Outreach Fund provides individual support for spinally injured individuals during their rehabilitation.

The Mentoring Services Fund provides a matched mentoring service for those affected by spinal cord injury.

The Courses Fund provides a variety of courses for people with a spinal cord injury and able bodied volunteer helpers.

The Children and Young people's funds provide services for participants under eighteen years of age.

The Core and Support fund provides support towards the core costs and overheads to ensure sustainability of the charity.

Purposes of endowment funds

With The Alasdair Ross Memorial Fund, Alasdair's family and Back Up trustees intend to create a lasting memory (for at least 10 years) of Alasdair Ross, who was Back-Up's treasurer. An expendable endowment fund of £50,000 has been established. The income generated from cash deposits or investments of the fund's assets is to be applied to support an annual winter course in memory of Alasdair Ross. The capital in the expendable endowment may be spent to support general expenditure at Trustees discretion, but only in exceptional circumstances, in consultation with the Ross Family.

The William Gardner Victoria Cross Fund is being funded from the sale of a Victoria Cross awarded to William Gardner in 1958. His family wish to create a bursary to support a tetraplegic participant and their carer on a summer course each year. This participant would be selected by the Services Team and would be the person most in need of support. The capital in the expendable endowment may be spent to support general expenditure at Trustees discretion, but only in exceptional circumstances, in consultation with the Gardner family.

The transfer between unrestricted and restricted income, is to cover the costs of the key projects, that were not fully covered by restricted funding.

Purposes of designated funds

The fund has been designated for costs related to the CYP Information, Advice and Guidance project.

21 Operating lease commitments payable as a lessee

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

|                    | Property<br>2022<br>£ | 2021<br>£ |
|--------------------|-----------------------|-----------|
| Less than one year | 87,421                | 85,428    |
| One to five years  | 355,380               | 28,476    |
|                    | 442,801               | 113,904   |

22 Indemnity Insurance

Funds belonging to The Back-Up Trust have been used in the purchase of professional indemnity insurance, to protect the charity from loss arising from the neglect or defaults of its Trustees and employees. The amount paid this year is £14,184 (2021: £12,935).

23 Legal status of the charity

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





---

Back Up  
4 Knightley Walk  
London  
SW18 1GZ

Tel: 020 8875 1805  
Email: [admin@backuptrust.org.uk](mailto:admin@backuptrust.org.uk)

 [backuptrust](https://www.facebook.com/backuptrust)

 [@backuptrust](https://twitter.com/backuptrust)

 [@backuptrust](https://www.instagram.com/backuptrust)