

# Trustees' Annual Report and Accounts for the year ended 30 April 2018



Registered Charity Nos. 1072216 and SC040577 Company No. 3596996

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## Welcome

In 2017/18, Back Up continued to grow to meet the needs of people affected by spinal cord injury. We offered new services, increased our presence across the UK and reached more people than ever before. By the end of April, we had reached 791 new people with a spinal cord injury and 148 new family members. We're proud to report these successes considering it was a year of substantial change, with an office move and the appointment of a new CEO – both of which were achieved thanks to the impeccable planning and preparation of our staff and trustees.

We bid farewell to Louise Wright who left Back Up after 12 successful years at the helm. We'd like to thank Louise for her dedication, hard work and commitment, and wish her and her family well for the future. Following Louise's departure, we were delighted to welcome Sarah Bryan onboard as our new CEO – bringing with her a wealth of experience in the charity sector. We're now over halfway through our five-year strategy, and we've made great strides in our efforts to be a leading, inclusive and sustainable organisation.

We were thrilled to recruit our first ever Outreach and Support Coordinator based in Scotland. With a permanent presence there, we've reached more Scottish people and expanded our patient education sessions. Families are benefiting from increased support too, with a new support service dedicated to meeting their needs. We also contributed to the Multidisciplinary Association of Spinal Cord Injury Professionals' (MASCIP) new guidelines on vocational rehabilitation. The guidelines, which were published in November 2017, will be a vital resource to support people into work.

In the same month, we launched a hard-hitting wheelchair report on BBC Radio 5 Live. One of our young volunteers was featured in the BBC Children in Need appeal too. The film was our most successful ever, resulting in an influx of new fundraisers and supporters. As our profile grows, we continue to seek out opportunities to share our expertise. We were very proud to speak at the 2017 International Spinal Cord Injury Conference in Dublin about our new family work, helping to ensure that everyone affected by spinal cord injury receives the specialist support they need.

We're pleased to report that our fundraising income has grown since last year – despite the challenging climate. We know that the demand for our services is growing, particularly as people's needs change as they age. With NHS resources stretched to capacity, we're keen to expand our services to ensure we can offer tailored support to more people – while keeping our sustainability as an organisation at the heart of our decision-making.

Everything we do is made possible by our fantastic army of volunteers, our passionate staff team, my wonderful fellow trustees, our generous supporters, and everyone who ran, pushed and baked to raise funds for us. With your help, we will continue to inspire people affected by spinal cord injury to get the most out of life.

Becky Hill  
Back Up Chair

## Our mission, vision and values

### Our vision:

A world where people with a spinal cord injury can realise their full potential

### Our mission:

To inspire people affected by spinal cord injury to transform their lives

To challenge perceptions of disability

To deliver services that build confidence and independence and offer a supportive network.

### Our values:

Driven by the needs of people with a spinal cord injury, we are **passionate** about transforming lives

Through **challenge** and **fun** we open up possibilities to develop, achieve and get the most out of life

We respect individuality and embrace **diversity**

We strive for quality and **excellence** in all we do

## How our activities deliver public benefit

Our services are centred on enabling all people affected by spinal cord injury to transform their lives. We focus on building independence and confidence, challenging perceptions of disability, and offering a supportive network of people. The trustees confirm that we have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objects and in planning future activities and setting policy for the year.

We continue to undertake regular research to further understand the impact of our work and the needs of the people we aim to reach. We are over halfway through our five-year strategy to 2020, and we're now beginning to look to the future and lay the groundwork for our next organisational strategy.

## Review of services

### Key performance indicators

Continuous and annual evaluation is essential to the delivery and improvement of all our services, and it ultimately ensures that our services have the greatest impact on the lives of the people we support. We have a range of measures that we use to monitor the performance of all our services:

- The number of people we reach – Each year, over 1,000 people sustain a spinal cord injury in the UK. We want to reach as many of them and their family members as possible. All our services set relevant targets of the number of people they aim to support.
- High-quality outcomes – We've identified a range of key coping strategies that are necessary to positively adjust to spinal cord injury and have a happy and fulfilled life. Attaining a number of these strategies is a key indicator of the performance of many of our services.
- Life skills and education – Spinal cord injury can initially feel overwhelming for the person with the injury and their loved ones. That's why learning new life skills and acquiring knowledge is a key component of many of our services – whether that be learning how to transfer, asking for advice on catheters, or learning new ways of managing pain. We measure this by evaluating people's confidence in new skills they've learned through Back Up's services.
- Service-specific goals – As we have a wide range of services, many of them have unique goals and aims that relate to their specific area of work. For example, our education inclusion service measures the percentage of education providers who improve their understanding of inclusion needs after receiving our support, while our Back Up to Work service monitors the degree to which people with a spinal cord injury feel that work is manageable.

### Outreach and Support

Getting out and meeting newly injured people and their families is where our work begins. Our team of outreach staff and volunteers – all of whom have a spinal cord injury – visit NHS spinal centres and hospitals across the UK, delivering vital wheelchair skills training sessions, patient education talks, and making contact with patients, staff and families.

This year, we expanded our outreach team significantly and delivered a high-quality service across the board. Back Up was delighted to train 624 people in wheelchair skills – the highest number in our history. We surveyed people who attended sessions and 90% felt more confident in their abilities, allowing them to tackle kerbs, ramps and get around where they live more easily. We continued to provide telephone support to people on a range of issues including work, leisure, family life and care issues. We reached 578 people in total, with 81% of people surveyed stating that they were more aware of the possibilities in life after receiving support from a member of our outreach team.

We expanded our team to include an outreach and support coordinator based in Scotland to deliver our wheelchair skills and patient education sessions regionally, and reach more people in isolated areas. We also increased our outreach to general and children's hospitals, ensuring that people who do not go through a spinal centre receive the specialist support they need.

### Family Support

Our family service includes our mentoring, outreach and telephone support for family members. This year, we were delighted to appoint our first dedicated family outreach and support coordinator. As part of their role, they visit spinal centres and offer support on the wards to family members of people with a spinal cord injury.

With this new resource, we've reached more family members during the early stages of their loved one's rehabilitation than ever before. We initially aimed to register 60 family members, but interest was so high that, ultimately, we registered 148 family members – ensuring they received timely support at a key stage in the whole family's adjustment to the spinal cord injury.

100% of family members surveyed felt more positive about the future and that their situation was more manageable after receiving telephone support. In 2018/19, we will be increasing the resource for the family support team so we can reach even more family members. When the whole family is well supported, everyone benefits – including the member with the spinal cord injury.

Our family mentoring service has grown too, with an increased number of mentors and the most referrals we've had to date. We made 49 high-quality matches, with 90% of family members surveyed increasing in at least three of five positive coping strategies and 97% achieving their personal aims. Next year, we're planning to run two family mentor training weekends so we can offer mentoring to even more family members.

### Mentoring for people with a spinal cord injury

Our accredited mentoring service matches people with a spinal cord injury with trained mentors who have been through similar experiences and can understand the challenges faced. Back Up mentors have a spinal cord injury and use active listening and problem-solving skills to help people develop positive ways of coping.

Mentoring had more referrals last year than ever before, including many with complex needs. With increased demand, we've successfully processed all new referrals in a timely manner and ensured our mentors received relevant training and support. We made 91 high-quality matches, including two under 18s.

We increased our pool of spinal cord injured mentors by running two successful training weekends, and a record number of existing mentors attended our annual development

day. While we've reduced the size of our mentoring team, we've succeeded in maintaining an outstanding service with 95% of mentees surveyed improving in at least three of five positive coping strategies and achieving all their personal aims. Moving forwards, we will be increasing the resource for the team to maintain our high-quality service and allow us to help even more people.

### Courses

Our wide-ranging life skills and activity courses challenge people's perception of what is possible after a spinal cord injury. Learning how to carry a cup of tea, access public transport, through to abseiling and canoeing, all contribute to a sense of achievement, a zest for life and a future full of independence and opportunities.

In 2017/18, 82 people attended one of our 15 life skills and activity courses that we ran throughout the UK and overseas. Although we had less resource in the courses team than previous years, we were delighted that all our participants achieved their personal goals and developed their independence and confidence. 92% of adult participants surveyed said they would highly recommend one of our residential courses to a friend.

We also offered more spaces on our under 13s courses so siblings and family members could join in alongside their loved one with the injury, having a positive impact on the family and the child with the spinal cord injury.

Next year, we will continue to have a diverse course programme which meets the varied needs of the people we support.

### Back Up to Work

Our Back Up to Work service offers courses that give participants vital skills for securing work and the opportunity to discuss any concerns surrounding disability in the workplace. We also provide ongoing one-to-one support and opportunities for work placements, mentoring and coaching.

We delivered three Back Up to Work courses in various locations around the UK in 2017/18. Four people who have attended the course this year are now in employment, with several others now undertaking voluntary work. 100% of participants surveyed increased in three areas of feeling work with spinal cord injury is manageable.

We have been speaking to more people in the spinal centres about their plans to return to work, and we've also been supporting the spinal centres to increase the focus on work during spinal rehabilitation with the aid of MASCIP's new guidelines. We believe having these conversations is crucial because work, both paid and voluntary, is proven to bring enormous health benefits, both physical and psychological.

### Education Inclusion Service

Back Up believes that all children and young people with a spinal cord injury can fully participate in nursery, school, college and university life. We work on their behalf to ensure that the right support is in place so that they can thrive during their education and fulfil their true potential.

This year, we supported 38 young people at all levels of education – prompting us to rebrand as the ‘education inclusion’ service to accurately reflect the scope of our work. One of our major highlights was supporting a student to attend her chosen university. Through discussions and meetings with the Norwich University of Arts and the young person we supported there, the campus building for their course is now fully accessible for all disabled students and visitors. In fact, 100% of education providers stated that their understanding of inclusion needs improved after a visit from Back Up. We’re also delighted to report that 100% of children and young people surveyed felt happier at school after receiving our support.

### U18s participation

We believe that often the best people to support children and young people with a spinal cord injury are young people themselves. We have a dedicated group of fantastic youth advisors who play a vital role in designing and delivering Back Up’s activities for under 18s. They participate in a variety of other ways too including undertaking work experience at the office, delivering presentations for grant applications and organising their own fundraising events.

In 2017/18, we trained eight new young volunteers as wheelchair skills trainers, mentors and youth advisors. Of the five young volunteers we surveyed, all of them had improved in at least three life skills. We also held Back Up Fest – our first ever accessible outdoor festival – which was the brain child of our youth advisory group. It meant that young people with a spinal cord injury, their friends and family could come together on a large scale for the first time. The event was a huge achievement for our passionate youth advisors who wanted to create a fun, family-friendly festival that was accessible to everyone.



## Volunteering

Back Up was founded by volunteers and volunteering remains at the heart of everything we do. The age range of our passionate volunteer team is varied, with the youngest being 12 and the oldest 81. They all come from a diverse range of backgrounds and possess unique and varied skills.

We have a small, dedicated team of volunteers who give their time to support us with administration. They were instrumental in the planning and preparation for the office move last year. Volunteers also make a huge contribution to our fundraising events and challenges. They do bucket collections, man our cheer points, and participate in our event committees – utilising their time and expertise to sell tables and bring in auction prizes.

All our frontline services are delivered by volunteers. Many of them are directly affected by spinal cord injury and use their own experiences to support others. This is a founding principle of all Back Up's services, ensuring our services are offered by people who can truly understand life with a spinal cord injury. Volunteers also play a vital role in designing our services by taking part in research and writing up reports so we can better understand the needs of the people we support. This year, we published our *Living With Spinal Cord Injury Long Term* report and used the insights to develop our services and raise awareness that Back Up is here for people throughout their life. We couldn't have done this without our dedicated volunteer support.

We estimate that our volunteers contributed 16,952 hours to our work last year. This works out at around 706 days, or almost two years' worth of time. We're overwhelmed by the amazing contribution our wonderful army of over 400 volunteers make.

## Influencing

As a truly user-led organisation, we have a unique insight into the needs of people affected by spinal cord injury. This knowledge puts us in a strong position to support and influence others to make sure good services are in place across the UK and internationally.

Last year, we contributed to the MASCIP guidelines on vocational rehabilitation to get more people with a spinal cord injury into work. The guidelines were launched in November 2017, and we are starting to support their implementation in spinal centres across the UK – helping healthcare professionals who work with newly injured people to have positive conversations about work early on.

We contributed the patient voice to the NHS clinical reference group for spinal services and the Scotland service review. Continuing to influence in this forum remains a priority next year. We have driven forward a collaborative project to establish a young person's care pathway in spinal cord injury rehabilitation, as many children and young people don't have the opportunity to receive specialist care at a UK spinal centre. Working alongside clinicians, we are championing their needs to ensure they can access the necessary support to make a confident start to life post injury. With a dedicated outreach post for

children's hospitals (working closely with paediatric spinal centre staff), we continue to prioritise reaching those children who have not had access to specialist care.

We were thrilled to present at the International Spinal Cord Injury Conference in Dublin about how we developed our new family service and the importance of peer-led support. Next year, we will work with Australian clinicians, therapists and organisations to run a Skills for Independence course in Australia. We will present the learnings from this collaboration at the International Spinal Cord Injury Conference held there.

In November 2017, we launched a compelling report into how people choose, use and fund their wheelchairs which was featured on BBC Radio 5 Live and further afield. This has led us to being offered a platform to speak about our findings to wheelchair services professionals, raising awareness of Back Up's work and the issues that matter most to the people we support.

## Plans for the future

Everything we do is driven by the needs of people affected by spinal cord injury. We listen to what they tell us and ensure that our services remain relevant and have the greatest impact on the lives of the people we support.

We recognise that meeting people as early as possible in their journey is key to ensuring they make a positive long-term adjustment to spinal cord injury. That's why we will be focusing on maximising our exposure at general hospitals and spinal cord injury centres next year, so we have many opportunities to make those vital connections with newly injured people and their families early on.

With the unprecedented level of demand for our family support service, we've decided to expand it to support even more family members. We know that if the whole family is supported, everyone is more likely to adjust well – including the individual with the injury. We also believe that, with uncertainty around care funding, families will be an even more vital network for people with a spinal cord injury in the future.

We have increased our resource for both the spinal cord injury and family mentoring teams. As awareness of these services grow, we're seeing an ever-increasing number of referrals. And with this increased resource, we will be able to make even more high-quality mentoring matches in the future.

Back Up is the only UK charity with dedicated services for children and young people with a spinal cord injury. As a member of the Young Persons' Pathway Steering Group, we're meeting regularly to finalise the eight draft pathways that outline the specialist support and care requirements for all children and young people with a spinal cord injury. We're currently seeking feedback from health and social care providers, as well as from young people and their families, to make sure the draft pathways are practical and suit everyone's needs. Back Up is looking at innovative ways of funding this project to ensure that it moves forward promptly and remains a high priority.

As the demand for Back Up's services grows across the board, our sustainability as an organisation remains key. This means we sometimes need to make tough decisions about where our money and resources are best spent.

In 2018/19, we will be consolidating the range of courses we offer. We will continue to run a diverse course programme that meets the unique needs of many different people with a spinal cord injury – offering vital life skills, opportunities to explore exciting outdoor activities, wheelchair skills and much more. We remain committed to ensuring everyone has an opportunity to access our courses, and we will be alternating our Sweden and Colorado ski programmes annually to ensure that people with all levels of injury can experience the freedom and excitement of life on the slopes.

## Fundraising at Back Up

In 2017/18, we raised £1,682K against a target of £1,796K. This is the most raised in Back Up's history and, while it fell short of our goal, we were very pleased with the growth in income. More importantly, through careful budgeting, we were able to expand our services as planned. Our fundraising costs as a percentage of income generated stayed fairly static at 36% compared to 35% in 2016/17. We will work to reduce this level of expenditure on fundraising going forward, ensuring as much money as possible is spent directly on our service users.

Notwithstanding our fundraising success, we had budgeted to raise more from corporate supporters last year. Part of the shortfall relates to income which was pledged in 2017/18, but will be attributed to our income in 2018/19. We had more companies and their employees support us than ever before, taking part in challenges like Ride 100 and attending and sponsoring our events. It has been a challenging year for trust applications, yet vital funds were raised which ensured the introduction of our first outreach and support coordinator based in Scotland and our new family service. Trust funds also allowed us to expand our services for people with an incomplete spinal cord injury and under 18s.

Our major events have all exceeded target thanks to our wonderful volunteer committees and the generosity of our guests. It has been a particularly good year for community and challenge fundraising, with the Snowdon Push raising a record breaking £98K. This year, we continued to promote legacy giving which resulted in a £50K legacy pledge and has seen 'in memory' donations increase. At the heart of our success has been better understanding of, and improved communication with, our donors and supporters.

## Voluntary income (£1,541K)

Our voluntary fundraising areas are:

- Donations (£1,234K) – Donations include regular and one-off gifts including in memory, grants from trusts and the Big Lottery Fund, money raised by fundraisers and corporate partnerships, from over 500 individuals and groups.
- Events (£307K) – Over 900 people took part in our challenges and major events, including the City Dinner, Front Row Fashion Show, Back Up Ball, Snowdon Push, Virgin London Marathon, Parallel London and Ride 100.

## Trading income (£138K)

This includes income from the sale of our Christmas cards and corporate sponsorship of our services.

## Other income (£3K)

This includes income from our investments.

## Fundraising approach, regulation and complaints

Here we outline our approach to fundraising, the regulations we follow to remain compliant, and our procedures and processes for dealing with complaints.

1. The fundraising approach taken by the charity, or by anyone acting on its behalf, and whether a professional fundraiser or commercial participator carried out any fundraising activities:
  - Back Up raises funds through corporates, trusts and foundations, organised events, community and challenge events and individual donations from supporters on our database
  - We have never 'cold mailed' or 'cold called' the public to raise funds.
  - We never buy or sell people's personal information
  - Back Up does not pay professional fundraisers to fundraise on behalf of the charity and we do not have any commercial participator agreements
2. Details of any fundraising standards or scheme for fundraising regulation that the charity has voluntarily subscribed to:
  - We adhere to the Code of Fundraising Practice for the UK as set by The Fundraising Regulator including being registered with the Fundraising Preference Service (FPS)
3. Details of any failure by the charity, or by any person acting on its behalf, to comply with fundraising standards or scheme for fundraising regulation that the charity or the person acting on its behalf has voluntarily subscribed to:
  - We have not had any complaints registered with the Fundraising Regulator or any breaches we are aware of with the Code of Fundraising Practice
  - We have not had any suppression requests from the FPS
4. Whether the charity monitored the fundraising activities of any person acting on its behalf and, if so, how it did so:
  - We have a detailed fundraising pack and maintain regular contact with volunteer fundraisers raising money on our behalf. As mentioned, we do not pay professional fundraisers.
5. The number of complaints received by the charity, or by a person acting on its behalf for the purposes of fundraising, about fundraising activity:
  - We received five complaints relating to our fundraising during the year 2017/18 which have all been handled in line with our complaints procedures and fed into our ongoing evaluation and development.

- Three complaints relating to fundraising mailings, one complaint relating to an historic fundraising dinner and one complaint relating to an email promotion of Christmas cards.
  
- 6. What the charity has done to protect vulnerable people and other members of the public from behaviour which:
  - is an unreasonable intrusion on a person's privacy:
    - We updated our Confidentiality and Data Protection Policy and guidelines in April 2018 to bring them into line with the General Data Protection Regulation (GDPR). Our full privacy policy is available on our website and is linked from email signatures and any online forms where we collect personal details. These changes have been communicated to our database and all staff have received training on what the new regulations mean in practice.
  - is unreasonably persistent:
    - Back Up has signed up to receive details of suppressions from the FPS. We also have a clear complaints process and procedure and ensure all emails have an option to unsubscribe.
  - places undue pressure on a person to give money or other property
    - We don't undertake any fundraising activity which could put undue pressure on a person to donate.

## Structure, Governance and Management

Back Up is a charitable company limited by guarantee of its members. Members agree to contribute £1 to the company in case the company is wound up and has liabilities in excess of its assets.

Back Up also owns a trading subsidiary called Back Up Promotions Ltd. which was active throughout this period.

The trustees are legally responsible for the running of Back Up. The board is made up of 12 trustees who meet four times a year. We had seven trustees with a spinal cord injury on our board last year, ensuring we meet our aim of having at least 50% representation from people with a spinal cord injury.

The board carries out regular reviews to identify any gaps in the knowledge and experience of our trustees needed to further Back Up's work. This informs the recruitment, induction and training process for new trustees. A panel of existing trustees selects and then recommends new members of the board. New trustees receive a comprehensive induction and ongoing support from the Chair and Chief Executive to become confident board members, fully aware of their role and responsibilities. Trustees are also encouraged to attend training courses to keep up to date with current legislation and to widen their experience. A joint away day with staff helps to build relationships and understanding to fulfil our mission.

### **Trustee Committees**

The board is responsible for agreeing an appropriate strategy and policies for the charity and making sure that these are put into practice. To support its work, the board has established the following sub-committees:

**The Finance, Audit and Risk Committee** meets at least four times a year and its main responsibility is to advise trustees that all assets of Back Up are safeguarded and that funds are spent effectively and efficiently according to our objects as a charity and our business plan. This committee scrutinises the budgeting process and financial performance of the charity throughout the year.

**The Governance Committee** reviews the skills and performance of board members and oversees the recruitment and induction of new trustees.

**The Disclosure and Barring Committee** includes a minimum of two trustees and two co-opted members, one of whom has a specialist background. The board has delegated responsibility to this committee for assessing the risks associated with recruiting staff/ volunteers with a criminal conviction or other disclosure when a criminal record check has been carried out.

**The Remuneration Committee** has three trustees with delegated authority for:

- Setting the pay of the Chief Executive

- Authorising the remuneration budget
- Scrutinising and authorising changes to the organisation's remuneration policy and structure

Back Up believes that the opportunity to transform the lives of people affected by spinal cord injury is an important part of the total reward of working for Back Up, especially at more senior levels. The Committee review the overall salary structure and bandings every three years to make sure it is benchmarked against the sector and ensure an annual remuneration policy review that balances pay with our employees' needs, and our donors' expectations that our funds will be used wisely. In setting CEO and senior management pay, the remuneration committee takes account of the skills and experience required for each of the roles, the salary for similar roles in the sector, and the financial health of the charity. Independent advice is also used to inform those judgements.

**The Fundraising Committee** has four trustees with delegated authority for:

- The fundraising strategy
- Strategic processes for managing income risk and financial sustainability
- Policies around partnership working and income generation (ethical policy)
- Regular review of management accounts and supporting narrative, business cases
- Budget setting, management accounts and reforecasts



## Risks and Uncertainties

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

- A long term strategic plan and a two-year business plan and budget, approved by trustees
- Quarterly review of financial targets and results, variance from budgets and non-financial performance indicators by 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, 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.

The biggest risks we face for the year ahead 2018/19 are:

- Not being able to recruit, retain and develop sufficient staff and volunteers to support our work. Good recruitment, induction and development plans have been put into practice to meet these challenges
- Not having the resources in place to meet the needs of people affected by spinal cord injury, and their families. For this reason, we have a mix of fundraising streams and activity that spreads the risk
- Injury to participants on courses, or events – with our wealth of experience, and together with trusted, qualified partners, we manage and minimise potential risks to participants, staff and volunteers involved in our courses and events, and keep people safe

## Reserves Policy

The Charity's reserve policy is designed to:

- Have a cover for a 'rainy day'
- Ensure sufficient cash-flow to carry out day-to-day business
- Be able to dissolve or scale back the activities of the charity if it becomes necessary

The Trustees have identified that currently these needs can be adequately met with a minimum reserve amount of £324K.

At the year end, total reserves were £550,970 (2017: £589,784), constituted by £450,057 (2017: £474,704) of unrestricted funds and £100,913 (same in 2017) of endowments.

The policy is reviewed annually by the Board of Trustees.

## Investments

The investments in the Stock Market have increased for a second year running, being up by £5,141 (2017: £18,228). Market value of the investment at year end is £122,203 (2017: 117,062).

The investments strategy is periodically reviewed by the trustees. Details of investments held by the Charity are set out in note 7 of the Financial Statement.

## Trustees' Responsibilities

The trustees (who are also directors of Back Up 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). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the surplus or deficit of the charitable company 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 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 charitable company 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, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company 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 necessary 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 charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In preparing this report, the trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

## The Auditors

The auditors, Price Bailey LLP will be proposed for re-appointment in accordance with paragraph 485 of the Companies Act 2006.

**Approved by the trustees on 17 September and signed on their behalf by:**

Ms Rebecca Hill

A handwritten signature in black ink, appearing to be 'RH', with a long horizontal flourish extending to the right.

Chair of Trustees

## Independent auditor's report

### Opinion

We have audited the financial statements of The Back-Up Trust (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 30 April 2018 which comprise the Group Statement of Financial Activities, the Group Summary Income and Expenditure Account, the Group Balance Sheet, the Group Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 30 April 2018, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006.

### 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 group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or parent charitable

company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### **Other information**

The trustees are responsible for the 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. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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' 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 our knowledge and understanding of the group and parent 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 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or

- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the trustees' annual report.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page XX, 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 group's and parent 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 group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed 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.

A further description of our responsibilities for the audit of the financial statements is located 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.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### **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 to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees 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, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

### **Helena Wilkinson (Senior Statutory Auditor)**



**For and on behalf of**

**Price Bailey LLP**

**Chartered Accountants**

**Statutory Auditors**

**Causeway House**

**1 Dane Street**

**Bishop's Stortford**

**Hertfordshire**

**CM23 2AD**

**Date: 18 October 2018**

**Price Bailey LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.**



## Statement of financial activities, cash flow and notes to statement

### The Back-Up Trust

#### Consolidated Statement of Financial Activities for the year ended 30 April 2018 (incorporating income and expenditure accounts) For the year ended 30 April 2018

Income and Expenditure	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2018 £	Total 2017 £
<b>Income and endowments from:</b>						
Donations and legacies	2a	465,037	523,902	-	988,939	983,139
<i>Income from charitable activities:</i>		13,000	61,243	-	74,243	65,713
<i>Income from other trading activities:</i>						
Activities for raising funds	2b	616,086	-	-	616,086	551,402
Investments	2d	94	-	2,805	2,899	3,454
<b>Total income</b>		<u>1,094,217</u>	<u>585,145</u>	<u>2,805</u>	<u>1,682,167</u>	<u>1,603,708</u>
<b>Expenditure</b>						
<i>Costs of raising funds:</i>						
Fundraising costs	3	620,926	-	-	620,926	567,942
<i>Expenditure on charitable activities:</i>						
	3	28,856	1,073,535	2,805	1,105,196	1,109,962
<b>Total expenditure</b>	3	<u>649,782</u>	<u>1,073,535</u>	<u>2,805</u>	<u>1,726,122</u>	<u>1,677,904</u>
(Loss)/gain on investments	7	5,141	-	-	5,141	18,228
<b>Net income/(expenditure)</b>		<u>449,576</u>	<u>(488,390)</u>	<u>-</u>	<u>(38,814)</u>	<u>(55,968)</u>
<b>Transfer between funds</b>	10	(474,223)	474,223	-	-	-
<b>Net movement in funds</b>		<u>(24,647)</u>	<u>(14,167)</u>	<u>-</u>	<u>(38,814)</u>	<u>(55,968)</u>
<b>Reconciliation of funds</b>						
Total funds brought forward		474,704	14,167	100,913	589,784	645,752
<b>Total funds carried forward</b>	10	<u>450,057</u>	<u>-</u>	<u>100,913</u>	<u>550,970</u>	<u>589,784</u>

There are no recognised gains and losses other than those in the statement of financial activities. Therefore no statement of total recognised gains and losses has been prepared. All the above amounts relate to continuing activities.

The note numbers 1 to 17 form part of these accounts

## The Back-Up Trust

### Consolidated Balance Sheet

For the year ended 30 April 2018

	Note	2018 £	2017 £
<b>Fixed Assets</b>			
Tangible Assets	5	15,666	4,149
Investments	7	<u>122,203</u>	<u>117,062</u>
		137,869	121,211
<b>Current Assets</b>			
Debtors	8	324,954	263,865
Cash at bank and in hand		<u>383,651</u>	<u>473,713</u>
		708,605	737,578
<b>Creditors:</b> amounts falling due within one year	9	<u>(295,504)</u>	<u>(269,005)</u>
<b>Net current assets</b>		413,101	468,573
<b>Total Net Assets</b>		<u><u>550,970</u></u>	<u><u>589,784</u></u>
<b>Funds</b>			
<i>Unrestricted funds</i>			
General funds	10	450,057	434,704
Designated funds	10	-	40,000
<i>Restricted funds</i>			
Endowment funds	10	-	14,167
		100,913	100,913
<b>Total funds and reserves</b>		<u><u>550,970</u></u>	<u><u>589,784</u></u>

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006

The accounts were approved by the Board of Trustees on 17 September 2018 and signed on their behalf on 17 September 2018 by:



Treasurer

Richard Smith

Company no: 3596996

The note numbers 1 to 17 form part of these accounts

## The Back-Up Trust

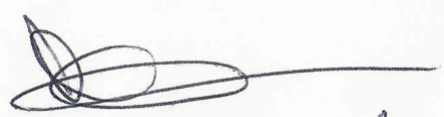
### Balance Sheet

For the year ended 30 April 2018

	Note	2018 £	Restated 2017 £
<b>Fixed Assets</b>			
Tangible Assets	5	15,666	4,149
Investments	7	<u>122,303</u>	<u>117,162</u>
		137,969	121,311
<b>Current Assets</b>			
Debtors	8	238,294	217,665
Cash at bank and in hand		<u>267,096</u>	<u>473,713</u>
		505,390	691,378
<b>Creditors:</b> amounts falling due within one year	9	<u>(196,209)</u>	<u>(274,710)</u>
<b>Net current assets</b>		309,181	416,668
<b>Total Net Assets</b>		<u><u>447,150</u></u>	<u><u>537,979</u></u>
<b>Funds</b>			
<i>Unrestricted funds</i>			
General funds	10	346,237	382,899
Designated funds	10	-	40,000
Restricted funds	10	-	14,167
Endowment funds	10	100,913	100,913
<b>Total funds and reserves</b>		<u><u>447,150</u></u>	<u><u>537,979</u></u>

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006

The accounts were approved by the Board of Trustees on 17 September 2018 and signed on their behalf on 17 September 2018 by:



Treasurer

Richard Smith

Company no: 3596996

The note numbers 1 to 17 form part of these accounts

## The Back-Up Trust

### Consolidated Statement of Cash Flows

For the year ended 30 April 2018

	2018 £	2017 £
<b>Cash flows from operating activities:</b>		
Deficit for the financial year	(38,814)	(55,968)
<b>Adjustments for:</b>		
Depreciation of tangible assets	11,838	9,137
Investment income	(2,899)	(3,454)
Increase in debtors	(61,089)	(66,893)
Increase in creditors	26,499	85,819
Gain on investments	(5,141)	(18,128)
<b>Net cash generated from operating activities</b>	<u>(69,606)</u>	<u>(49,487)</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	(23,355)	-
Income from investments	2,899	3,454
<b>Net cash from investing activities</b>	<u>(20,456)</u>	<u>3,454</u>
Net decrease in cash and cash equivalents	(90,062)	(46,033)
Cash and cash equivalents at the beginning of the year	473,713	519,746
<b>Cash equivalents at the end of the year</b>	<u><u>383,651</u></u>	<u><u>473,713</u></u>
<b>Cash and cash equivalents at the end of the year comprise:</b>		
Cash at bank and in hand	<u><u>383,651</u></u>	<u><u>473,713</u></u>

The note numbers 1 to 17 form part of these accounts

# The Back-Up Trust

## Notes to the financial statements

For the year ended 30 April 2018

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### 1. Accounting policies

The principal accounting policies, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### a) 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Back-Up Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### b) Group financial statements

The Financial Statements consolidate the results of the charity and its wholly owned subsidiaries detailed in note 7 on a line-by-line basis and by eliminating intra-group transactions. No separate Statement of Financial Activities has been presented for the Company alone, as permitted by section 408 of the Companies Act 2006.

The charity only results for the year showed total income of £1,575,525 (2017: £1,602,208), expenditure of £1,723,300 (2017: £1,676,404) and an investment gain of £5,141 (2017: £18,228). Overall the charity produced a deficit of £142,634 (2017: £55,968).

#### c) Income

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

Grants have been included as income from charitable activities where these related to delivery of our objects but as voluntary income where the money is given in response to an appeal or with greater freedom of use, for example monies for core funding.

Legacies are included in the statement of financial activities 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.

Sources of income and donations organised directly by the charity are included gross together with related fundraising expenditure. Income and donations organised by external parties are shown on the basis of the amounts received.

Total fundraising costs are used to raise income from both restricted and unrestricted funds.

#### d) Expenditure

Expenditure is included in the statement of financial activities when incurred and includes attributable VAT which cannot be recovered.

Resources expended comprise the following:

a. The costs of raising funds include the salaries, direct costs and overheads associated with raising funds.

b. Expenditure incurred for charitable activities comprises of costs relating to the charity's primary charitable purposes as described in the trustees' report.

The majority of costs are directly attributable to specific activities. Certain shared costs are apportioned to the activities based on staff time.

c. Governance costs comprise costs which are directly attributable to the management of the charity's assets, organisational procedures and the necessary legal procedures for compliance with statutory requirements.

#### e) Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general activities of the charity and which have not been designated for any other purpose. Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

Designated funds are set aside at the discretion of the Trustees for specific purposes.

#### f) Tangible Fixed Assets

The fixed asset policy was revised in 2006 to reflect a more realistic value of assets to the charity

All assets with a cost in excess of £1000 intended to be of ongoing use to The Back-Up Trust are capitalised as fixed assets

Depreciation is charged on office equipment at 33 1/3% of cost per annum, so as to write them off over their expected useful lives.

#### g) Investments

Quoted investments are valued on the balance sheet date, at closing mid-market value. Revaluation gains or losses are recognised in the statement of financial activities, and attributed to the fund for which the investments are held.

#### h) Post retirement benefits

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.

## The Back-Up Trust

### Notes to the financial statements

For the year ended 30 April 2018

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***j) Leases***

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

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. Fixed assets are recorded at depreciated historical cost and investments are recorded at fair value, being the closing market value rate. All other assets and liabilities are recorded at cost which is their fair value. Investments are also recorded at fair value

***k) 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. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

***l) Creditors***

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

***m) 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.

***n) Gift aid donation and tax relief thereon***

Profits made by Back-Up Promotions Limited are donated to the parent charity, The Back Up Trust. As per the recent clarification to FRS102 provided in the Financial Reporting Council's "Amendments to FRS102 The Financial Reporting Standard applicable in the UK and Republic of Ireland Triennial review 2017", an expected gift aid payment is not to be accrued unless a legal obligation to make the payment exists at the reporting date. The donation of profits from Back-Up Promotions to The Back Up Trust is therefore reflected in the year in which the payment of the profits is made from the subsidiary to the parent entity.

This has resulted in a prior year adjustment - see note 17.

Back-Up Promotions Limited has also opted to early adopt the amendment to the standard, in order to allow the tax effects of such a payment to be taken into account at the reporting date when it is probable that the gift aid payment will be made in the following 9 months.

## The Back-Up Trust

### Notes to the financial statements

For the year ended 30 April 2018

	Unrestricted funds £	Restricted funds £	Total funds £	
<b>2. Income</b>				
<b>a) Voluntary Income - current year</b>				
Individuals	173,993	-	173,993	
Charitable Trusts	52,296	506,402	558,698	
Corporate Donations	238,748	17,500	256,248	
	<u>465,037</u>	<u>523,902</u>	<u>988,939</u>	
<b>Voluntary Income - prior year</b>				
Individuals	164,731	-	164,731	
Charitable Trusts	25,850	539,352	565,202	
Corporate Donations	231,431	21,775	253,206	
Total 2017	<u>422,012</u>	<u>561,127</u>	<u>983,139</u>	
<b>b) Activities for raising funds - current year</b>				
General Events		244,908	244,908	
Major Events		371,178	371,178	
		<u>616,086</u>	<u>616,086</u>	
<b>Activities for raising funds - prior year</b>				
General Events		121,825	121,825	
Major Events		429,577	429,577	
		<u>551,402</u>	<u>551,402</u>	
<b>c) Deferred Income</b>				
Deferred income comprises restricted income received in advance. Income deferred in the year relates to events, courses and services planned for May 2017 onwards.				
		<b>2018</b>	<b>2017</b>	
Balance brought forward		£ 151,929	£ 105,173	
Amounts received during the year		245,875	151,929	
Amounts released to SOFA		(245,709)	(105,173)	
Balance carried forward (Note 9)		<u>152,095</u>	<u>151,929</u>	
<b>d) Investment Income</b>				
Bank deposit interest	94	-	94	405
The note numbers 1 to 17 form part of these accounts	-	2,805	2,805	3,049
	<u>94</u>	<u>2,805</u>	<u>2,899</u>	<u>3,454</u>
Total 2017	<u>405</u>	<u>3,049</u>	<u>3,454</u>	

# The Back-Up Trust

## Notes to the financial statements

For the year ended 30 April 2018

### 3. Resources expended

#### a) Analysis of total resources expended - current year

	£	£	£	£
<b>Charitable activities</b>				
Outreach & Support	45,558	180,468	93,127	319,153
Mentoring	16,351	108,281	59,938	184,570
Courses	141,550	105,142	58,494	305,186
Schools and Family Inclusion	3,687	29,816	23,863	57,366
U18 Participation	11,157	21,970	20,256	53,383
Raising Awareness	33,353	97,296	54,889	185,538
<b>Cost of Raising funds</b>	168,261	312,293	140,372	620,926
<b>Total resources expended</b>	<b>419,917</b>	<b>855,266</b>	<b>450,939</b>	<b>1,726,122</b>

Total expenditure was £1,726,122 (2017: £1,677,904) of which £649,782 was unrestricted (2017: £596,032) and £1,076,340 was restricted (2017: £1,081,872).

Analysis of total resources expended - prior year	Direct costs	Staff Costs	Support Costs	Total
	£	£	£	£
<b>Charitable activities</b>				
Outreach & Support	37,169	158,852	63,851	259,872
Mentoring	26,225	143,313	58,292	227,830
Courses	148,755	100,146	42,858	291,759
Schools and Family Inclusion	17,628	35,776	19,843	73,247
U18 Participation	12,196	17,267	13,227	42,690
Raising Awareness	43,430	120,866	50,268	214,564
<b>Cost of Raising funds</b>	180,860	292,347	94,735	567,942
<b>Total resources expended</b>	<b>466,263</b>	<b>868,567</b>	<b>343,074</b>	<b>1,677,904</b>

#### b) Analysis of support costs - current year

	Outreach & Support	Mentoring	Courses	Schools & Family	U18 Participation	Raising Awareness	Fundraising	Total
	£	£	£	£	£	£	£	£
Premises	20,265	12,917	12,597	4,929	4,131	11,799	33,205	99,843
Insurance	2,749	1,752	1,709	669	560	1,601	4,505	13,545
Communications	26,071	16,617	16,206	6,342	5,314	15,179	42,717	128,446
Office expenses	5,552	3,539	3,451	1,351	1,132	3,233	9,097	27,355
Finance costs	1,415	902	879	344	288	824	2,318	6,970
Management & Admin Staff	27,216	17,347	16,918	6,620	5,547	15,845	44,593	134,086
Governance	7,456	5,333	5,240	3,024	2,794	5,009	-	28,856
Depreciation	2,403	1,531	1,494	584	490	1,399	3,937	11,838
<b>Total support costs</b>	<b>93,127</b>	<b>59,938</b>	<b>58,494</b>	<b>23,863</b>	<b>20,256</b>	<b>54,889</b>	<b>140,372</b>	<b>450,939</b>

#### b) Analysis of support costs - prior year

	Outreach & Support	Mentoring	Courses	Schools & Family	U18 Participation	Raising Awareness	Fundraising	Total
	£	£	£	£	£	£	£	£
Premises	13,506	12,303	8,965	3,987	2,556	10,568	22,318	74,203
Insurance	2,768	2,521	1,837	817	524	2,166	4,573	15,206
Communications	15,420	14,049	10,237	4,553	2,919	12,067	25,483	84,728
Office expenses	2,341	2,132	1,554	691	443	1,831	3,868	12,860
Finance costs	1,183	1,078	785	349	224	926	1,955	6,500
Management & Admin Staff	20,448	18,628	13,574	6,037	3,870	16,000	33,790	112,347
Governance	6,521	6,066	4,802	2,918	2,376	5,409	-	28,092
Depreciation	1,664	1,515	1,104	491	315	1,301	2,748	9,138
<b>Total support costs</b>	<b>63,851</b>	<b>58,292</b>	<b>42,858</b>	<b>19,843</b>	<b>13,227</b>	<b>50,268</b>	<b>94,735</b>	<b>343,074</b>



# The Back-Up Trust

## Notes to the financial statements

For the year ended 30 April 2018

### c) Analysis of governance costs

	2018	2017
	£	£
Auditors remuneration - audit	10,968	7,800
Auditors remuneration - non audit services	1,800	1,800
Trustee meetings and expenses	624	1,389
Legal fees	958	26
Apportionment of support costs	14,508	16,584
Sundries	(2)	491
Total governance costs	<u>28,856</u>	<u>28,090</u>

### 4. Trustees and employee information

#### a) Trustee information

No remuneration was paid to the trustees during the year (2017: £Nil). Expenses of £74 (2016: £1,389) was paid to 4 (2017: 3) trustees during the year for travel and accommodation costs.

#### b) Employee information

Employee costs during the year were:

	2018	2017
	£	£
Salaries	850,205	835,704
Social security costs	71,324	77,399
Pension	32,761	25,268
Training	20,287	19,023
Recruitment	22,840	29,571
Other	8,245	12,333
	<u>1,005,662</u>	<u>999,298</u>

The number of employees whose emoluments amount to over £60,000 during the year was nil (2016: nil).

The key management personnel of the charity comprise the trustees, the Chief Executive, Head of Finance, Head of Services, Head of People and the Head of Fundraising of The Back-Up Trust. The total employee benefits (including pensions and national insurance) of the key management personnel of the Charity were £212,532 (2017: £240,558)

The number of persons employed during the year were:

	2018	2017
Fundraising	12	10
Charitable activities	19	19
Support	4	4
Governance	1	1
	<u>36</u>	<u>34</u>
Average staff numbers	<u>36</u>	<u>34</u>

### 5. Tangible fixed assets - group and charity

	Office equipment	Total
	£	£
<b>Cost</b>		
At 1 May 2017	121,902	121,902
Additions	23,355	23,355
Disposals	-	-
At 30 April 2018	<u>145,257</u>	<u>145,257</u>
<b>Depreciation</b>		
At 1 May 2017	117,753	117,753
Charge for the year	11,838	11,838
Disposals	-	-
At 30 April 2018	<u>129,591</u>	<u>129,591</u>
<b>Net book value</b>		
At 30 April 2018	<u>15,666</u>	<u>15,666</u>
At 30 April 2017	<u>4,149</u>	<u>4,149</u>

## The Back-Up Trust

### Notes to the financial statements

For the year ended 30 April 2018

#### 6. Net movement in funds for the year

This is stated after charging:

	2018	2017
	£	£
Operating leases		
- land and buildings	82,580	36,540
- other	8,640	1,800
Depreciation	11,838	9,137
Auditors' remuneration	6,700	6,500
Auditors' remuneration - non audit services	<u>1,500</u>	<u>1,500</u>

#### 7. Investments

##### Quoted

	Group 2018	Company 2018	Group 2017	Company 2017
	£	£	£	£
Market value as at 1 May 2017	117,062	117,062	98,834	98,834
Net gains/losses on revaluation at 30 April 2018	5,141	5,141	18,228	18,228
Market value as at 30 April 2018	<u>122,203</u>	<u>122,203</u>	<u>117,062</u>	<u>117,062</u>

The quoted investments are held in the following funds

	£	£
Charinco Common Investment Fund	8,765	9,117
Charishare Common Investment Fund	113,438	107,945
	<u>122,203</u>	<u>117,062</u>

##### Historical cost of Quoted Investments

All investments are held in the UK

The charity owns the entire issued share capital of 100 ordinary shares of £1 each in Back-Up Promotions Limited.

The aggregate of the share capital and reserves as at 30 April 2018 and the profit or loss for the year ended on that date for the subsidiary undertakings were as follows:

Name	Aggregate of share capital and reserves £	Profit/(loss) £
Back-Up Promotions Limited	<u>103,918</u>	<u>103,818</u>

The following is a summary of the financial performance of the above subsidiary for the year ended 30 April 2018.

##### Profit and loss account for the year ended 30 April 2018

	2018	2017
Turnover	138,484	68,983
Costs	(34,666)	(17,178)
Profit	<u>103,818</u>	<u>51,805</u>

##### Balance sheet as at 30 April 2018

Total current assets	236,655
Total current liabilities	(132,737)
Capital and reserves	<u>103,918</u>

#### 8. Debtors

	Group 2018	Company 2018	Group 2017	Restated Company 2017
	£	£	£	£
Other debtors	191,953	71,951	96,913	50,713
Amounts owed from group undertakings	-	33,342	-	-
Prepayments and accrued income	<u>133,001</u>	<u>133,001</u>	<u>166,952</u>	<u>166,952</u>
	<u>324,954</u>	<u>238,294</u>	<u>263,865</u>	<u>217,665</u>

#### 9. Creditors: Amounts falling due within one year

	Group 2018	Company 2018	Group 2017	Restated Company 2017
	£	£	£	£
Accruals	15,372	13,872	15,371	13,871
Amounts owed to group undertakings	-	-	-	60,402
Deferred Income (note 2c)	152,095	81,387	151,929	119,012
Other taxation and social security	45,141	17,954	38,334	17,954
Other creditors	<u>82,896</u>	<u>82,996</u>	<u>63,371</u>	<u>63,471</u>
	<u>295,504</u>	<u>196,209</u>	<u>269,005</u>	<u>274,710</u>

## The Back-Up Trust

### Notes to the financial statements

For the year ended 30 April 2018

#### 10 Funds - current year

	Opening balance	Income	Expenditure	Gain on revaluation	Transfers from general Fund	Closing balance
	£	£	£	£	£	£
<b>Restricted</b>						
Outreach & Support						
Outreach (General) Fund	-	194,515	308,892	-	114,377	-
Mentoring Services						
Mentoring Services (General) Fund	14,167	52,475	179,237	-	112,595	-
Courses						
Courses (General) Fund	-	234,109	299,946	-	65,837	-
Children & Young People						
Under 18's General	-	104,046	104,931	-	885	-
Awareness						
Raising Awareness Fund	-	-	180,529	-	180,529	-
	<u>14,167</u>	<u>585,145</u>	<u>1,073,535</u>	<u>-</u>	<u>474,223</u>	<u>-</u>
<b>Endowment</b>						
Alasdair Ross Memorial Fund	50,000	1,402	1,402	-	-	50,000
William Gardner Victoria Cross Fund	50,913	1,403	1,403	-	-	50,913
	<u>100,913</u>	<u>2,805</u>	<u>2,805</u>	<u>-</u>	<u>-</u>	<u>100,913</u>
<b>Unrestricted</b>						
General Fund	434,704	1,094,217	649,782	5,141	(434,223)	450,057
Designated relocation fund	40,000	-	-	-	(40,000)	-
	<u>474,704</u>	<u>1,094,217</u>	<u>649,782</u>	<u>5,141</u>	<u>(474,223)</u>	<u>450,057</u>
<b>Total funds</b>	<u>589,784</u>	<u>1,682,167</u>	<u>1,726,122</u>	<u>5,141</u>	<u>-</u>	<u>550,970</u>

The Outreach Funds 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 Raising Awareness Fund enables the charity to raise the profile of our services and awareness of relevant issues in the wider public.

#### Restricted income

A restricted fund is a reserve of money that can only be used for specific purposes. The following supporters wish for their grant and its usage to be publicised in this report.

Trust and corporate income	Amount	Project
The Big Lottery Fund (ID)	£29,821	Work in Scotland
The Big Lottery Fund (ID)	£77,215	Wheelchair skills extra
The Big Lottery Fund (ID)	£66,946	Spring/Summer transformation Courses
City Bridge Trust	£14,075	London services
Garfield Weston Foundation	£30,000	People with incomplete injuries
Baxter International Foundation	£21,000	Family support
BBC Children in Need	£25,947	U18s services
St James's Place Charitable	£20,000	Young peoples' services

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 Back-Up Trust

### Notes to the financial statements

For the year ended 30 April 2018

#### 10 Funds - prior year

	Opening balance	Net incoming resources	Charitable expenditure	Gain on revaluation	Transfers from general Fund	Closing balance
	£	£	£	£	£	£
<b>Restricted</b>						
Outreach & Support						
Outreach (General) Fund	9,000	169,166	250,302	-	72,136	-
Mentoring Services						
Mentoring Services (General) Fund	14,192	197,309	221,764	-	24,430	14,167
Courses						
Courses (General) Funds	17,425	160,832	286,957	-	108,700	-
Children & Young People						
Under 18's General	-	79,508	110,645	-	31,137	-
Awareness						
Raising Awareness Fund	-	15,025	209,155	-	194,130	-
	<u>40,617</u>	<u>621,840</u>	<u>1,078,823</u>	<u>-</u>	<u>430,533</u>	<u>14,167</u>
<b>Endowment</b>						
Alasdair Ross Memorial Fund	50,000	1,524	1,524	-	-	50,000
William Gardner Victoria Cross Fund	50,913	1,525	1,525	-	-	50,913
	<u>100,913</u>	<u>3,049</u>	<u>3,049</u>	<u>-</u>	<u>-</u>	<u>100,913</u>
<b>Unrestricted</b>						
General Funds	454,222	977,319	594,532	18,228	(420,533)	434,704
Designated reallocation fund	50,000	-	-	-	(10,000)	40,000
	<u>504,222</u>	<u>977,319</u>	<u>594,532</u>	<u>18,228</u>	<u>(430,533)</u>	<u>474,704</u>
<b>Total funds</b>	<u>645,752</u>	<u>1,602,208</u>	<u>1,676,404</u>	<u>18,228</u>	<u>-</u>	<u>589,784</u>

#### 11 Transfers between funds

Transfers have been made from the General Fund to clear the deficit balances on all the Restricted funds

#### 12 Analysis of assets between funds

	Tangible fixed assets	Investments	Net current assets	Total
	£	£	£	£
<b>Restricted</b>	-	-	-	-
<b>Endowment</b>	-	-	100,913	100,913
<b>Unrestricted</b>	15,666	122,203	312,188	450,057
<b>Total funds</b>	<u>15,666</u>	<u>122,203</u>	<u>413,101</u>	<u>550,970</u>

## The Back-Up Trust

### Notes to the financial statements

For the year ended 30 April 2018

#### 12 Analysis of assets between funds - prior year

	Tangible fixed assets	Investments	Net current assets	Total
	£	£	£	£
Restricted	-	-	14,167	14,167
Endowment	-	-	100,913	100,913
Unrestricted	4,149	117,062	353,493	474,704
<b>Total funds</b>	<b>4,149</b>	<b>117,062</b>	<b>468,573</b>	<b>589,784</b>

#### 13 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 £2,300 (2017: £2,200).

#### 14 Related Party Transactions

During the year the Charity charged expenses of £31,812 (2017: £15,678) to Back-Up Promotions Limited, a wholly owned subsidiary of the Company.

The Company also received income of £NIL (2017: £76,080) on behalf of Back-Up Promotions Limited.

The amount due from them at the year end was £33,342 (2017: £60,402).

#### 15 Pension scheme

The company operates a stakeholder pension scheme. Employees can make contributions to the scheme and the company contributes 2% plus an additional matching amount up to a maximum of 5%. The pension cost charge for the period is £32,761 (2017: £24,616). £297 (2017 - £3,973) was owing to the pension scheme at the year end.

#### 16 Leasing Commitments

Operating leases

At the year end the charity had annual commitments under non-cancellable operating leases as follows:

	Land and buildings		Other	
	2018	2017	2018	2017
	£	£	£	£
within 1 year	82,580	-	8,640	8,640
within 2-5 years	330,320	-	34,560	34,560
More than 5 years	364,728	-	-	6,480

#### 17 Prior year adjustment

The trustees have considered the recent clarification to FRS 102 provided in the Financial Reporting Council's document entitled "Amendments to FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland Triennial review 2017", as to whether an expected gift aid payment should be accrued within the financial statements. As neither a covenant existed nor is there any other legal obligation to make such payments in existence at 30 April 2018, the trustees are of the opinion that no expected gift aid payment should be accrued.

As a result an adjustment to the previous years' comparatives has been made to remove from income the accrual of the donation from, Back-Up Promotions Limited, amounting to £51,805 for the year ended 30 April 2017 and increasing the amounts owed to the trading subsidiary accordingly. £51,805 has then been included as a distribution from reserves in the year ended 30 April 2018 when the gift aid donation was actually paid to The Back-Up Trust.

## Trustees, staff & advisors

### **President**

Konrad Bartelski

### **Trustees**

Helen Cooke\*

David Fraser\*

Rebecca Hill\* (Chair)

Crispin Longden (Vice Chair)

Anne Luttmann-Johnson\*

Martine Petetin

Claire Pimm

Richard Smith (Hon Treasurer)

Ben Sneesby\*

Rebecca Stevenson

Dr Clair Turnbull\*

Joanna Wright\*

### **\*spinal cord injured**

**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.**

### **Chief Executive Officer**

Louise Wright (May – July)

Sarah Bryan (July – April)

### **Company Secretary**

Salvatore LaMonica

### **Registered name:**

The Back-Up Trust

### **Registered Address**

The Back-Up Trust,

4 Knightley Walk,

London,

SW18 1GZ.

Registered Charity Nos. 1072216 and SC040577

Company No. 3596996