



**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2023**

Cerebral Palsy Scotland

Contents of the Financial Statements  
for the Year Ended 31 March 2023

	Page
Report of the Trustees	1 to 10
Report of the Independent Auditors	11 to 13
Statement of Financial Activities	14
Balance Sheet	15
Cash Flow Statement	16
Notes to the Cash Flow Statement	17
Notes to the Financial Statements	18 to 27
Detailed Statement of Financial Activities	28 to 29

## Cerebral Palsy Scotland

### Report of the Trustees for the Year Ended 31 March 2023

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ending 31 March 2023.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **Who We Are and What We Do**

Cerebral Palsy Scotland is a charity that improves the lives of children and adults with cerebral palsy through specialist therapy, support and information.

We are ambitious for people with cerebral palsy. For over twenty-five years our therapists have worked alongside people with cerebral palsy, their families and carers, helping them develop practical skills, which transform daily life.

Founded by a group of determined parents whose children were unable to get the specialised therapy they needed close to home, we are the only cerebral palsy charity in Scotland.

As we have grown, the cerebral palsy community continues to be at the heart of everything we do. Our growth and ambition is guided by what is best and what is needed by people with cerebral palsy and their families in Scotland. Our groups reduce isolation, bringing people with cerebral palsy and their families together. Our support service offers a listening ear and advice. We share our knowledge and skills through courses, conferences and working collaboratively. We raise awareness and we campaign for life-long access to knowledgeable, compassionate services and support.

One child in every 400 has cerebral palsy. It is the most common physical disability in children and every three days a baby born in Scotland will be diagnosed with cerebral palsy and continue to live with the condition. There is no cure, but therapy can influence how the brain develops and is the most important treatment for cerebral palsy. Our specialist team of Bobath physiotherapists, occupational therapists and speech and language therapists work closely together using a personalised approach so that each person benefits from their combined expertise.

We offer a range of lifelong services, alongside our individual therapy for both children and adults, including:

- Delivering outreach therapy across Scotland
- Bringing the CP community together through organising group activities for a range of ages and stages
- Working to share CP-specific information both online and face-to-face
- Hosting the annual Cerebral Palsy Scotland conference
- Training professionals, families and carers
- Advocating for policy change, pressing for everyone with CP to have life-long access to knowledgeable, compassionate services and support.

Every day in Scotland, people with cerebral palsy and their families are not getting enough support. The donations we receive power our work, so that every person with cerebral palsy can reach their full potential.

#### **What is Cerebral Palsy (CP)?**

Cerebral Palsy (CP) is a physical disability that affects movement and posture. Because cerebral palsy is an umbrella term, the impact on a person's life depends on the type of CP they have, the area of the body affected and the severity of the condition. People with CP may also have a range of associated physical and cognitive impairments:

- 1 in 3 is unable to walk
- 1 in 4 is unable to talk
- 3 in 4 experience pain
- 1 in 4 has epilepsy
- 1 in 2 has a cognitive impairment
- 1 in 4 has bladder control problems
- 1 in 5 has sleep disorder
- 1 in 5 has saliva control problems

## Cerebral Palsy Scotland

### Report of the Trustees for the Year Ended 31 March 2023

#### **The year in numbers:**

- We saw 126 people with CP. This was less than 2021/22 because we saw fewer people for more sessions
- We delivered a total of 1,125 sessions during the year - 775 'contact' sessions and 350 'non-contact' sessions in order to facilitate collaboration with family, carers and local services for each individual as appropriate. (This compares with 626 'contact' and 136 'non-contact' sessions in 21/22)
- Our therapists saw 88 children and 38 adults with CP. (79 children and 52 adults in 21/22)
- 22 parents registered for our first mindfulness course, which was held online
- 21 baby groups were held at our Glasgow centre
- Our 9th annual Cerebral Palsy Scotland Conference welcomed 263 attendees with 30 exhibitor stalls and a programme of 13 speaking sessions.

During the year we stayed in touch with our community through regular surveys. We also contributed to Scottish and UK government consultations, leveraged opportunities to raise awareness through media opportunities and contributed to research projects.

#### **Strategic Plan 2023 - 2026**

We spent some considerable time developing our new 3 year organisational strategy which was approved formally by the trustees in February 2023. The new Strategic Plan 2023-2026 identified four key areas for action for Cerebral Palsy Scotland:

- To be the voice of the cerebral palsy community in Scotland, to understand what matters to them so that their views and needs are represented at national and local forums and they have access to the support and services they need
- To ensure anyone affected by cerebral palsy in Scotland is aware of Cerebral Palsy Scotland and the support we can provide for them
- To enable therapy, support and information to be available for as many people as possible in Scotland with cerebral palsy through all life stages
- To increase knowledge and understanding of cerebral palsy, the issues affecting people with cerebral palsy amongst professionals, service providers and policy makers

#### **Therapy**

This year was the first year since the Covid pandemic that felt like we were able to plan and deliver an unrestricted year of activity. This meant that we moved back to providing longer, intensive, multi-disciplinary input to effect lasting changes, as opposed to the shorter, sharper input that dealt with only pressing issues that formed the majority of our input in 2021/2022.

We continued to operate a 'virtual first' model of delivery where everyone was offered a virtual first assessment consultation before being offered input via our tailored services. In-person and at home visit assessments were also conducted if people were unable to access online via the NHS Near Me platform.

We were able to see people through various different activity streams:

- Baby Groups "Baby Buds" for families of babies up to the age of 2 years, who might not yet have a formal diagnosis of cerebral palsy.
- Early Intervention Programme - for children where clinical need dictates intervention is required in order to prevent greater issues developing in the future.
- Better Start - For children between the ages of 2 and 14 years old who could be seen in the centre and through outreach from Aberdeenshire to Dumfries and Galloway
- CP Connect - short bursts of intervention for children and adults.
- Equipment trials and 'Bugzi' Clinics - our work as a specialist centre keeping up to date on the latest developments and offering children and families the opportunity of trials
- Direct psychological support - with our Consultant Clinical Psychologist, who also supported our clinical team to deliver psychologically informed input.
- Family contributions and subsidised schemes, such as Helping Hands for adults

## Cerebral Palsy Scotland

### Report of the Trustees for the Year Ended 31 March 2023

A written report was produced for each person to summarise their goals, the joint activity and suggestions for ongoing maintenance of strategies. For many people this is the most valuable part of our input and ensures that progress made in the therapy room at our centre is sustained and embedded at home and if possible, within the community. However, this can also be the most challenging and time-consuming aspect of our caseload as there are far too few community services to hand onto and what might be available varies hugely from region to region.

We continue to work with clinical networks, for example the Children with Exceptional Healthcare Needs Managed Clinical Network, Scottish Paediatric Physiotherapy Managers, regarding how Cerebral Palsy Scotland can support their network with developments.

We are delighted to report that Claire McMillan (SLT) successfully completed her Bobath Tutor training in July. Leen van Gestel (PT) also completed the EI-Smart (Early Intervention) course focussing on interventions within the Neonatal Intensive Care Units and transitioning into community care.

#### **Mental Health and Wellbeing**

We continued to work with our Consultant Clinical Psychologist who had input into almost all of our new referrals during the year and supported the wider therapy team giving recommendations for specific input to ensure all of our therapy was psychologically informed. We had aimed to appoint a clinical psychologist staff member, but despite achieving our funding target for this during the second half of the year, we were unable to recruit to this post. At this time, these funds remain restricted for a post, but we have not let our failure to recruit hold us back from offering mental health and wellbeing support to people with cerebral palsy.

During the year we developed our psychology-specific referral process so all of our therapists are able to identify and support mental health and wellbeing concerns at the earliest stage of intervention, or, if these are beyond the scope of Cerebral Palsy Scotland, are able to refer onto the appropriate services.

We ran an eight week Mindfulness Course, supporting 22 parents between January and March 2023 and we expanded our service during the year with all staff (Clinical and Non-Clinical) training in how to handle difficult and distressing conversations so that we can support people appropriately from first point of contact.

#### **Lived Experience of People with Cerebral Palsy**

Keeping in touch with the challenges faced by the CP community over the year is essential so that we remain flexible and able to address the specific needs of the population we seek to serve. We were able to employ an Impact Analyst for six months who supported the whole organisation to improve our communication with our service users and accurately report on the difference we make in a systematic way. Some of the outputs of this work included:

- Production of standardised surveys that are sent to services users after any therapy input, including surveys sent to families, carers, and professionals.
- Development of online forms to begin to create a machine-readable database of therapeutic work, which supports our project evaluation and internal professional development and research.
- Further surveys were conducted throughout the year to gauge needs, service requirements and suggestions.
- A mailing list group of people with cerebral palsy and their families who are keen to contribute to consultations and policy development has been established and was first used successfully in our submission to the Scottish Government's consultation regarding the Adult Disability Payment.
- Time continues to be spent on data cleaning and database training for the administration team.

#### **Bringing the Cerebral Palsy Scotland Community together**

We were delighted to be able to host the 9th annual Cerebral Palsy Scotland conference at Hampden Park Stadium, for the first time in person since 2019 on 6th October 2022 with 264 registrations compared to 230 delegates in 2021. The conference, generously supported by Digby Brown LLP, is a unique event as it is the only time the cerebral palsy community of people with CP, their families, carers and health, education and social care professionals and other organisations can come together. Planned to coincide with World Cerebral Palsy Day, feedback from the day was positive. In answer to the question, "Overall, how would you rate the event?" 90% of respondents rated the conference 'very good' or 'excellent'.

#### **Communications**

Information sharing and online communications is a key element of supporting our community by keeping people with CP updated with the latest information and responding to queries, which do not necessarily relate to therapy.

## Cerebral Palsy Scotland

### Report of the Trustees for the Year Ended 31 March 2023

We are steadily building our follower numbers across social media and queries through our website remain constant. We continue to build our email list and this year sent 22 emails with information about cerebral palsy or our services, six about policy and campaigning and 21 about fundraising.

Our main areas of activity centre around World Cerebral Palsy Day and the conference in October and this year we had a big push for Cerebral Palsy Awareness month in March 2023. For the first time we shared content across social media channels created by a team of 13 volunteer content creators who have lived-experience of CP. During the month we hosted an online event with four panellists and produced 10 blogs, five videos, two infographics with 81 posts across Facebook, Instagram, Twitter and LinkedIn, 38 Instagram stories and 30 Facebook stories. Our activity during the month also generated press coverage, including on STV news.

We launched our first inclusive Christmas card range this year which not only sold out, but also generated features on STV news and four further press articles.

#### **Policy and Campaigning**

We seek to influence policy in all areas that affect people with cerebral palsy. Our CEO, Stephanie Fraser, chairs the Scottish Government's National Advisory Committee for Neurological Conditions (NACNC), we are members of the Cross Party Group (CPG) on Disability in the Scottish Parliament and the All Party Parliamentary Group (APPG) for CP in Westminster.

Cerebral Palsy Scotland are committed to supporting the implementation of the Scottish Government's Framework for Action for Neurological Conditions, which published its mid-term progress report in July 2022. We were funded by Scottish Government to work with two Health and Social Care Partnerships, Stirling and Clackmannanshire and Midlothian, to develop referral pathways for adults with CP through our CP Connect project. Our work was presented at the NACNC's practice-sharing event in December. In addition to this work, our joint research project on neurological transitions with NHS Ayrshire and Arran and The University of Dundee was incorporated into the UK Government's briefing note on Invisible Disabilities in Education and Employment.

We are active members of the Neurological Alliance of Scotland and supported them during the year with the publication of the first pan-UK neurological patient experience report "1 in 6". The publication of the survey coincided with Carers' Week and a debate in the House of Lords on neurological conditions to which our CEO contributed. Our CEO was also present in the Scottish Parliament for their debate on the "1 in 6" report and participated in the meeting with Minister for Public Health after the debate in November 2022. We have also supported work of the Neurological Alliance to highlight the issues and risks for people with CP and other neurological conditions with the current proposals for assisted dying legislation.

As members of the Cross Party Group (CPG) on Disability we worked with Jeremy Balfour MSP to look at how to establish a Disability Commissioner for Scotland. At Westminster, the All Party Parliamentary Group (APPG) for CP published reports on the Barriers for Adults with CP and the Transition from Childhood to Adulthood to which Cerebral Palsy Scotland contributed the Scottish perspective on these issues. The group also held 2 sessions looking at the challenges of social participation for children with CP.

In addition to the above, during the year Cerebral Palsy Scotland contributed to the following consultations:

- Glasgow Health and Social Care Partnership renewal of 3 year strategic plan
- The Scottish Government's consultation on the National Care Service (Scotland) Bill
- The Neurological Alliance of Scotland's mapping of support for carers
- The Scottish Parliament Economy and Fair Work Committee's disabled employment gap enquiry
- The Neurological Alliance of Scotland's mapping of support for carers
- The Scottish Parliament Economy and Fair Work Committee's disabled employment gap enquiry
- The Scottish Government's consultation on the Adult Disability Payment - Mobility Component
- The Scottish Covid-19 Inquiry

Service users who had previously expressed their willingness to contribute to our policy fed into our responses so that we ensured we could include lived experience as well as clinical expertise within our consultation submissions.

We also worked with DWP (Department of Work and Pensions) on their "Practical Ways to Ensure Inclusion in the Workplace" and have joined their "Reasonable Adjustment Forum" to support people with CP in the workplace and their potential customer base of users with CP who access their services.

## Cerebral Palsy Scotland

### Report of the Trustees for the Year Ended 31 March 2023

Both our CEO and our Trustee, Dr Kirsty Colquhoun, spoke at The Royal Society of Medicine's conference, "Time for a new approach to adults with cerebral palsy". At the invitation of the Lord Speaker, Cerebral Palsy Scotland hosted a reception in The House of Lords in November 2022 to raise awareness of CP and our CEO was able to highlight challenges faced by people with CP, their families and carers throughout the year within the House of Lords through relevant questions, debates and as a member of the Adult Social Care Committee.

At the beginning of the 2023/2024 financial year there has been a number of Ministerial changes in Scottish Government. While this has impacted political engagement and forward momentum, we continue to raise awareness and work positively with Scottish Government to press for change and will continue to monitor policy debates and developments across the UK.

#### **Fundraising**

The unwavering support of people and organisations during continued challenging times has been absolutely instrumental in enabling us to provide support for people with CP and their families. Without their dedication, it would have been impossible to ensure that comprehensive support and vital information were accessible to every person with CP in Scotland who needed it.

This year saw the successful return of our own events including the launch of our first fully accessible challenge. There has been a marked rise in community and supporter-led fundraising and every single donation really has made a difference. We have developed our supporter care with more stories and were delighted to invite people back into the centre to see the difference their gifts have made. The funds raised have provided a lifeline for people with CP and their families.

More than half of our funding during 2022/23 came from charitable trusts and foundations. We are deeply grateful to all those organisations who continued to support us and who share our vision. We would like to thank all those trustees, grant making staff and advisors for enabling us to ensure we continued to help people throughout Scotland during this year.

We are extremely grateful to all organisations who have provided strategic grants over the last year including the players of the National Lottery and The National Lottery Community Fund, Global's Make some Noise, The Scottish Government's Children and Young People and Families Early Intervention Fund, the Scottish Children's Lottery, the Hospital Saturday Fund and the players of the People's Postcode Lottery amongst others.

## **FINANCIAL REVIEW**

### **Financial position**

For the year ending 31st March 2023 the income of the charity from all sources was £797,672 (2022: £625,272) as detailed in the attached accounts. We are showing a surplus for the year of £54,481 (compared to a deficit in 2022 of £20,100). This is largely due to having raised restricted funds from the CAF Scope fund immediately before the year end. The income is therefore shown as having been received during 2022/2023 and is restricted and carried forward unspent into 2023/2024.

Like many other organisations, we have found recruitment of qualified and experienced staff extremely challenging. At the end of March 2023 we were advertising for a specialist physiotherapist and a senior clinical psychologist. We have only been able to recruit to the physiotherapy post by offering funded Bobath training, and despite having funding, we were unable to recruit to the psychology post. We were fortunate that our staff were supported by a Consultant Clinical Psychologist during the year to provide a psychologically informed service, but the Consultant's availability became increasingly challenging. These vacancies meant that staff costs were less than budgeted. We are very grateful to those trusts and foundations who had contributed to the recruitment of a psychologist and who have been understanding of these challenges and supportive of our work to deliver a wellbeing service in a different way to that originally planned.

Cerebral Palsy Scotland is committed to matching funding to need. We aim to ensure access for as many people with CP from across Scotland as possible whenever they need us. We continue to rely heavily on fundraised income. Over 85% of our funding comes from income we have raised. Trusts and foundations continue to remain the largest group of contributors. We work to ensure that we are not dependent on any one grant-giver and we aim to build up a portfolio of support that varies in contribution level and grant length so that we can plan for and manage change in order to remain as sustainable an organisation as possible.

In May 2022 we paid off our £150,000 loan from the Coronavirus Business Interruption Loan Scheme (CBILS) from the Clydesdale Bank.

Expenditure on charitable activities totalled £581,778 (2022: £522,569) which represents 79% of our total expenditure. We continue to ensure that we provide as comprehensive a service as possible to support our beneficiaries whilst keeping a tight control of the costs.

### **Investment Policy**

During this period the valuation of our investments at 31st March 2023 showed a loss of £6,948, which is reflected in these accounts, but also reflects market movements over the year. The trustees had decided in 2017 to invest a small amount for the medium to longer term (5-10 years) in order to improve on the very low level of interest earned on bank cash deposits and with the proviso that there is no fundamental change within the charity. The Trustees remain content that this is still a valid investment policy and remain satisfied with our current levels of investment and decisions and are committed to reviewing these regularly each quarter to ensure the best interests of the charity.

## **FINANCIAL REVIEW**

### **Reserves policy**

It has been the policy of the charity to maintain the unrestricted funds not committed or invested in tangible fixed assets, ("the free reserves") at a level sufficient to support the current activities of the charity. The Trustees regularly discuss the level of free reserves held and consider that the free reserves of £402,397 are sufficient going forward to next year, given the dependence and fluctuation of donated and fundraising income, which is essential to deliver the charity's services.

The level of free reserves reported at 31st March 2023 represent around six months of expenditure. Given the very specialist nature of our therapy and the difficulty in recruiting and training clinical specialists, the Trustees have been keen to ensure a level of reserves that will ensure continuity of service provision.

The Trustees acknowledge that fundraising prospects for the coming year remain vulnerable and our ability to forecast our financial situation remains challenging due to continuing volatility within global markets, rising inflationary and cost of living pressures. Having weathered the challenges of the Covid-19 pandemic, we are aware that maintaining a sufficient level of reserves in order to ride out future challenges will be crucial to the longer-term sustainability of our organisation.

Looking forward over the next 12-18 months has led us to conclude that ensuring we have sufficient reserves to ensure that we are able to serve the increasing demand from our beneficiaries is vital. It remains our intention to invest in and build our staff team, without whom we could not provide our services and given the challenges of recruiting trained specialist staff we want to ensure that we are in a position to offer a contract to such a specialist clinician when and if they are identified. We trust that because of the specialist nature of our services, funders will support us in this stance and we remain ready and willing to use up reserves in order to sustain the organisation's survival.

The charity holds a designated property fund of £1,047,853. The purpose of this designated fund is to cover the costs of the property owned by the charity as explained in Note 18.

### **Going Concern**

The financial context that the organisation is likely to face over the next 1-3 years will undoubtedly be a challenging one. The trustees remain vigilant to the implications of high inflation, difficulties in recruitment and the challenges faced in fundraising. They continue to review the charity's cash flow and reserves on a regular basis. On that basis, the CBILS loan was paid off in May 2022.

As outlined above, the charity has adequate reserves to carry on for the foreseeable future. Detailed budgets and management accounts are prepared and reviewed regularly by the Trustees. A draft budget for 2022/23 was presented to the Board in February 2022 and revised and approved at the Board meeting in May 2022. A top level budget to March 2025 has also been prepared. All budget assumptions are reviewed by the Board and the CEO regularly throughout the year.

The Trustees are confident that the organisation remains a going concern and are certain that the financial prudence we have demonstrated over a number of recent years will stand us in good stead to weather the challenges being faced by all organisations because of the lack of fundraising opportunities and other challenges. We remain committed to conserving our cash flow and to concentrate on adapting our services to serve our beneficiaries in order to fulfil our charitable purposes of helping and supporting people in Scotland with CP.

### **Property**

We continue to pay down the balance of the loan on our therapy centre at Bradbury House, Glasgow over the next 2 years. The Term Loan, which is with the Clydesdale Bank, currently stands at £43,864. The specially adapted therapy centre is key to delivering the charitable purpose of Cerebral Palsy Scotland, whether providing therapy or training in the building or preparing for the delivery of outreach and other programmes from the building.

## Cerebral Palsy Scotland

### Report of the Trustees for the Year Ended 31 March 2023

#### **NEXT STEPS**

We will be working to implement the four aims of our new strategic plan and work on this has begun in earnest with increased awareness raising, partnership working and the development and delivery of a new training programme for families, carers and professionals during the 2023/24 financial year.

Our development has always been guided by what is best for the CP community and we continue to serve the needs of our beneficiaries first and foremost, rather than seeking change and expansion as an end in itself.

Our immediate goals for 2023/24 include:

- Build on and implement our communication strategy so that as many people as possible know what we do and how we can help them
- Recruit two further specialist clinical staff to enable us to expand our services
- Develop a full programme of training opportunities
- Ensure service users' voices are integral to our outward facing policy work and our own service development
- Seek all opportunities to improve awareness and knowledge of cerebral palsy.

#### **Outcomes**

With all service developments, Cerebral Palsy Scotland remains committed to ensuring that collectively, we help people with CP build skills, knowledge, confidence and relationships and make the most of their abilities. We also remain advocates for policy change, pressing for everyone with CP to have life-long access to knowledgeable, compassionate services and support. Together with the CP community we serve, we will always continue to explore the possibilities and work to make the most of every opportunity for the benefit of people with CP.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Cerebral Palsy Scotland is a Scottish Charitable Incorporated Organisation (SCIO). Its structure, governance and management is set out in the constitution, which is reviewed from time to time by the Board of Trustees.

##### **Recruitment and appointment of new trustees**

The appointment, removal, power and duties of trustees of the SCIO are set out in the constitution. The trustees are recruited from the following sources:

- Parents of children attending treatment or adult service users; and
- Businesses and individual people from a professional background including medical.

This year we were delighted to welcome Bernard Dunn, David Facenna, Morag Inglis and Leanne Millar onto the Board of Trustees. Kimberley White retired from the Board after serving for three years.

##### **Induction and training of new trustees**

On appointment new trustees are provided with relevant information and training including provision of information about the SCIO and a discussion of their role with another board member or members.

##### **Organisational structure**

The trustees meet regularly to discuss the operations of the charity whilst the day-to-day running of the charity is delegated to Stephanie Fraser, Chief Executive together with the Senior Management team of the Centre Manager, the Head of Fundraising and Communications and Senior Therapists.

##### **Key management remuneration**

The charity has defined key management as those that direct and control the day-to-day administration of the organisation. The CEO leads the Senior Management Team and has overall responsibility for all the charity's activities with support from the Centre Manager and the Head of Fundraising and Communications. The clinical governance of the therapy team is shared between the two Senior Therapists. Trustees and staff work closely together and all trustees serve on a purely voluntary basis. Management staff remuneration is decided by the Board of Trustees who mark to market.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Risk management**

Risk review is an important agenda item for the trustees, particularly as we continue to navigate our path through challenging times. The trustees, together with staff and appropriate external advisors, such as our health and safety and legal consultants, continue to identify the many risks the organisation faces, recording responses and actions and allocating responsibilities and review dates for these. The charity has a rolling Table of Risk and current risks and any other risks that have been identified or changed are reviewed at each Board meeting. The full Table of Risk is reviewed annually.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

SC022695

### **Principal address**

Bradbury House  
10 High Craighall Road  
Glasgow  
G4 9UD

### **Trustees**

I Johnstone - Chair  
K Campbell - Treasurer  
D Reid (resigned 17.5.2022)  
E Boyd (resigned 17.5.2022)  
J McPhail  
P Morris  
K Colquhoun  
A Matthews  
G Craig  
E Macleod  
K White (resigned 9.2.2023)  
M Inglis (appointed 17.5.2022)  
B Dunn (appointed 20.9.2022)  
D Facenna (appointed 9.2.2023)  
L Millar (appointed 9.2.2023)

### **Chief Executive**

Stephanie Fraser

### **Auditors**

Bell Barr & Company, Statutory Auditor  
2 Stewart Street  
Milngavie  
Glasgow  
G62 6BW

### **Solicitors**

Mitchells Robertson  
36 Hanover Street  
Glasgow  
G1 2AD

### **Bankers**

Bank of Scotland	Virgin Money
836 Crow Road	30 St Vincent Street
Glasgow	Glasgow
G13 1ET	G1 2HL

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those 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;
- follow the principles and key elements of good governance as set out by the Scottish Government Code for the Third Sector;
- state whether applicable UK Accounting Standards have been followed subject to any material departures disclosed and explained in the financial statements;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity 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 information of which the charity's auditors are unaware; and
- the trustees have taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charity's auditors are aware of that information.

Approved by order of the board of trustees on 4 October 2023 and signed on its behalf by:



I Johnstone - Trustee

### **Opinion**

We have audited the financial statements of Cerebral Palsy Scotland (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, 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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 the charity'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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 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.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

### **Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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, is detailed below:

Based on our understanding and accumulated knowledge of the Charity we considered the risk of acts by the Charity which were contrary to applicable laws and regulations, including fraud, and whether such actions or non-compliance might have a material effect on the financial statements. These laws and regulations included but were not limited to financial reporting standards, charity regulations and HMRC legislation. We evaluated management incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of management bias and override of controls.

Our audit procedures included, but were not limited to:

- Examination of supporting documents for all material balances, transactions and disclosures;
- Review of minutes of Board meetings;
- Revenue year end cut-off procedures;
- Identifying and testing journal entries;
- Enquiries of management regarding known or suspected instances of non-compliance with laws and regulation and fraud;
- Obtaining an understanding of the control environment in monitoring compliance with laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not prevent all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulations. The risk increases the more that compliance with laws and regulations 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 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 Report of the Independent Auditors.

Report of the Independent Auditors to the Trustees of  
Cerebral Palsy Scotland

**Use of our report**

This report is made solely to the charity'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 charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Bell Barr & Company*

Bell Barr & Company, Statutory Auditor  
2 Stewart Street  
Milngavie  
Glasgow  
G62 6BW

4 October 2023

**Note:**

The maintenance and integrity of the Cerebral Palsy Scotland website is the responsibility of the trustees; the work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website.

Cerebral Palsy Scotland

Statement of Financial Activities  
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Designated Funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	2	508,042	-	164,408	672,450	539,663
<b>Charitable activities</b>						
Cerebral Palsy support services	4	9,675	-	53,307	62,982	58,872
Other trading activities	3	58,596	-	-	58,596	19,484
Other income		3,644	-	-	3,644	7,253
<b>Total</b>		<u>579,957</u>	<u>-</u>	<u>217,715</u>	<u>797,672</u>	<u>625,272</u>
<b>EXPENDITURE ON</b>						
Raising funds	5	154,465	-	-	154,465	127,352
<b>Charitable activities</b>						
Cerebral Palsy support services	6	397,802	16,260	167,716	581,778	522,569
<b>Total</b>		<u>552,267</u>	<u>16,260</u>	<u>167,716</u>	<u>736,243</u>	<u>649,921</u>
Net gains/(losses) on investments		<u>(6,948)</u>	<u>-</u>	<u>-</u>	<u>(6,948)</u>	<u>4,549</u>
<b>NET INCOME/(EXPENDITURE)</b>						
Transfers between funds	18	20,742 (28,065)	(16,260) 28,065	49,999 -	54,481 -	(20,100) -
<b>Net movement in funds</b>		<u>(7,323)</u>	<u>11,805</u>	<u>49,999</u>	<u>54,481</u>	<u>(20,100)</u>
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		<u>457,122</u>	<u>1,036,048</u>	<u>-</u>	<u>1,493,170</u>	<u>1,513,270</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>449,799</u></u>	<u><u>1,047,853</u></u>	<u><u>49,999</u></u>	<u><u>1,547,651</u></u>	<u><u>1,493,170</u></u>

The notes form part of these financial statements

Cerebral Palsy Scotland

Balance Sheet  
31 March 2023

	Notes	31.3.23 £	31.3.22 £
<b>FIXED ASSETS</b>			
Tangible assets	10	1,095,255	1,113,503
Investments	11	110,210	117,158
		<hr/>	<hr/>
		1,205,465	1,230,661
<b>CURRENT ASSETS</b>			
Debtors	12	35,058	16,687
Cash at bank and in hand		539,537	690,233
		<hr/>	<hr/>
		574,595	706,920
<b>CREDITORS</b>			
Amounts falling due within one year	13	(217,542)	(400,547)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		357,053	306,373
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,562,518	1,537,034
<b>CREDITORS</b>			
Amounts falling due after more than one year	14	(14,867)	(43,864)
		<hr/>	<hr/>
<b>NET ASSETS</b>		1,547,651	1,493,170
		<hr/>	<hr/>
<b>FUNDS</b>	18		
Unrestricted funds:			
General fund		449,799	457,122
Designated fund - Property		1,047,853	1,036,048
		<hr/>	<hr/>
		1,497,652	1,493,170
Restricted funds		49,999	-
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		1,547,651	1,493,170
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 October 2023 and were signed on its behalf by:



I Johnstone - Trustee



K Campbell - Trustee

Cerebral Palsy Scotland

Cash Flow Statement  
for the Year Ended 31 March 2023

	Notes	31.3.23 £	31.3.22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	33,400	21,083
Interest paid		(4,225)	(5,248)
Net cash provided by operating activities		<u>29,175</u>	<u>15,835</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(1,806)	-
Net cash (used in)/provided by investing activities		<u>(1,806)</u>	<u>-</u>
<b>Cash flows from financing activities</b>			
Loan repayments in year		(178,065)	(27,155)
Net cash used in financing activities		<u>(178,065)</u>	<u>(27,155)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(150,696)</u>	<u>(11,320)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>690,233</u>	<u>701,553</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>539,537</u></u>	<u><u>690,233</u></u>

The notes form part of these financial statements

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.23 £	31.3.22 £
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	54,481	(20,100)
<b>Adjustments for:</b>		
Depreciation charges	20,055	20,614
Losses/(gain) on investments	6,948	(4,549)
Interest paid	4,225	5,248
(Increase)/decrease in debtors	(18,371)	4,203
(Decrease)/increase in creditors	(33,938)	15,667
<b>Net cash provided by operations</b>	<u>33,400</u>	<u>21,083</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.22 £	Cash flow £	At 31.3.23 £
<b>Net cash</b>			
Cash at bank and in hand	690,233	(150,696)	539,537
	<u>690,233</u>	<u>(150,696)</u>	<u>539,537</u>
<b>Debt</b>			
Debts falling due within 1 year	(178,064)	149,067	(28,997)
Debts falling due after 1 year	(43,864)	28,997	(14,867)
	<u>(221,928)</u>	<u>178,064</u>	<u>(43,864)</u>
<b>Total</b>	<u>468,305</u>	<u>27,368</u>	<u>495,673</u>

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The trustees have reviewed the charity's operating costs and the sources of funds available and are satisfied that the charity has sufficient resources to enable it to continue to operate for the foreseeable future. The financial statements are therefore prepared on the going concern basis.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Charitable activities**

Income from the provision of treatment for children and adults with cerebral palsy is included in incoming resources in the period in which the treatment is provided.

### **Voluntary income and donations**

Voluntary income and donations are accounted for when received by the charity. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs. Income that has been received for fundraising events not held by the year end is deferred until the event has taken place. No permanent endowments have been received in the period, but these are dealt with through the Statement of Financial Activities when received.

### **Rental income receivable**

Rental income is included in the Statement of Financial Activities on a receivables basis.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Fundraising costs**

Fundraising expenditure comprises costs incurred in identifying and encouraging people and organisations to contribute financially to the charity's work. This includes the costs of fundraising salaries, advertising for donations and the staging of special fundraising events.

### **Charitable activities costs**

Charitable activities costs comprise those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity. The staff costs have been allocated on the basis of staff time spent on governance activities.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**1. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Freehold property	- 2% on cost
Therapy equipment	- 20% on cost
Fixtures and fittings	- 10% on cost
Office equipment	- 33% on cost, 25% on cost and 20% on cost

Fixed assets costing more than £1,000 are capitalised.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Fixed asset investments**

Quoted fixed asset investments are included at closing mid-market value at the balance sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities.

**Cash at bank and in hand**

Cash at bank and in hand includes cash, bank and deposit accounts with a short term maturity of twelve months or less.

**Financial instruments**

The charity only has financial assets and 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.

**2. DONATIONS AND LEGACIES**

	31.3.23	31.3.22
	£	£
Trust income, grants and donations	509,348	473,887
Legacies	37,404	13,243
Supporters' and parents' donations	66,656	24,883
Community fundraising	54,615	26,410
Corporate donations	4,427	1,240
	<hr/>	<hr/>
	672,450	539,663
	<hr/>	<hr/>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

<b>3. OTHER TRADING ACTIVITIES</b>		31.3.23	31.3.22
		£	£
Events and merchandise		36,136	284
Rents received		22,460	19,200
		<u>58,596</u>	<u>19,484</u>
<b>4. INCOME FROM CHARITABLE ACTIVITIES</b>		31.3.23	31.3.22
	Activity	£	£
Self-funding	Cerebral Palsy support services	9,675	4,350
Scottish Government	Cerebral Palsy support services	53,307	54,522
		<u>62,982</u>	<u>58,872</u>
<b>5. RAISING FUNDS</b>			
<b>Raising donations and legacies</b>		31.3.23	31.3.22
		£	£
Staff costs		98,655	70,814
Print and design		6,088	9,311
General fundraising		49,722	47,227
		<u>154,465</u>	<u>127,352</u>
<b>6. CHARITABLE ACTIVITIES COSTS</b>			
		Direct	Support
		Costs	costs (see
		£	note 7)
		£	Totals
Cerebral Palsy support services		568,324	£
		<u>568,324</u>	13,454
			<u>581,778</u>
<b>7. SUPPORT COSTS</b>			
			Governance
			costs
			£
Cerebral Palsy support services			13,454
			<u>13,454</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**9. STAFF COSTS**

	31.03.23	31.03.22
	£	£
Salaries	455,461	247,098
Employer pension	35,617	12,845
Social security costs	39,495	18,348
	<u>530,573</u>	<u>278,291</u>

During the year ended 31 March 2022 the sum of £166,219 was also paid to The Bobath Centre in respect of subcontract therapists.

The average monthly number of employees during the year was as follows:

	31.03.23	31.03.22
	8	8
Fundraising and communication	3	2
Administrative	3	4
	<u>14</u>	<u>14</u>

The key management of Cerebral Palsy Scotland is undertaken by the Chief Executive Officer, the Head of Fundraising and Communications, the Centre Manager and those staff delegated to perform Head of Therapy duties. The remuneration of these employees, including employer pension contributions, totals £193,687 (2022: £166,290).

One employee (2022: one employee) had emoluments in excess of £80,000 but less than £90,000 during the year.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

## 10. TANGIBLE FIXED ASSETS

	Freehold property £	Therapy equipment £	Fixtures and fittings £	Office equipment £	Totals £
<b>COST</b>					
At 1 April 2022	1,313,074	116,598	95,459	105,908	1,631,039
Additions	-	-	-	1,806	1,806
At 31 March 2023	<u>1,313,074</u>	<u>116,598</u>	<u>95,459</u>	<u>107,714</u>	<u>1,632,845</u>
<b>DEPRECIATION</b>					
At 1 April 2022	205,097	115,841	94,878	101,720	517,536
Charge for year	16,260	756	-	3,038	20,054
At 31 March 2023	<u>221,357</u>	<u>116,597</u>	<u>94,878</u>	<u>104,758</u>	<u>537,590</u>
<b>NET BOOK VALUE</b>					
At 31 March 2023	<u>1,091,717</u>	<u>1</u>	<u>581</u>	<u>2,956</u>	<u>1,095,255</u>
At 31 March 2022	<u>1,107,977</u>	<u>757</u>	<u>581</u>	<u>4,188</u>	<u>1,113,503</u>

Included in cost of freehold property is freehold land of £500,000 (2022: £500,000) which is not subject to depreciation.

## 11. FIXED ASSET INVESTMENTS

	Listed investments £
<b>MARKET VALUE</b>	
At 1 April 2022	117,158
Revaluations	(6,948)
At 31 March 2023	<u>110,210</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>110,210</u>
At 31 March 2022	<u>117,158</u>

There were no investment assets outside the UK.

<b>12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.3.23	31.3.22
	£	£
Trade debtors	-	1,200
Other debtors	6,175	1,901
Accrued Income	15,542	7,259
Prepayments	13,341	6,327
	<u>35,058</u>	<u>16,687</u>
	<u><u>35,058</u></u>	<u><u>16,687</u></u>
<b>13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.3.23	31.3.22
	£	£
Bank loans and overdrafts (see note 15)	28,997	178,064
Trade creditors	7,500	4,592
Social security and other taxes	11,560	10,640
VAT	787	627
Other creditors	165	-
Pension contributions	3,012	3,168
Deferred income	158,246	196,468
Accrued expenses	7,275	6,988
	<u>217,542</u>	<u>400,547</u>
	<u><u>217,542</u></u>	<u><u>400,547</u></u>

**Deferred Income**

	£
At 1 April 2022	196,468
Release of 2022 deferrals	(146,468)
Deferral of 2023 income received	108,246
	<u>158,246</u>
At 31 March 2023	<u><u>158,246</u></u>

Included in Deferred Income is a sum of £58,685 received in connection with the recruitment of a clinical psychologist. The funds were received from People's Postcode, Hospital Saturday Fund, The Russell Trust, The Pixel Fund, James Tudor Foundation, James Anderson Trust and The Scottish Children's Lottery. The income has been deferred as the charity has not met the condition of recruiting for this post.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

**14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.3.23	31.3.22
	£	£
Bank loans (see note 15)	14,867	43,864
	<u>14,867</u>	<u>43,864</u>

**15. LOANS**

An analysis of the maturity of loans is given below:

	31.3.23	31.3.22
	£	£
Amounts falling due within one year on demand:		
Bank loans	28,997	178,064
	<u>28,997</u>	<u>178,064</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	14,867	43,864
	<u>14,867</u>	<u>43,864</u>

**16. SECURED DEBTS**

The following secured debts are included within creditors:

	31.3.23	31.3.22
	£	£
Bank loans	43,864	221,928
	<u>43,864</u>	<u>221,928</u>

The bank loan is secured by a bond and floating charge over the assets of the charity and a specific charge over the property.

**17. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted	Designated	Restricted	31.3.23	31.3.22
	fund	Funds	funds	Total	Total
	£	£	£	funds	funds
	£	£	£	£	£
Fixed assets	3,538	1,091,717	-	1,095,255	1,113,503
Investments	110,210	-	-	110,210	117,158
Current assets	524,596	-	49,999	574,595	706,920
Current liabilities	(188,545)	(28,997)	-	(217,542)	(400,547)
Long term liabilities	-	(14,867)	-	(14,867)	(43,864)
	<u>449,799</u>	<u>1,047,853</u>	<u>49,999</u>	<u>1,547,651</u>	<u>1,493,170</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

## 18. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	457,122	20,742	(28,065)	449,799
Designated fund - Property	1,036,048	(16,260)	28,065	1,047,853
	<u>1,493,170</u>	<u>4,482</u>	<u>-</u>	<u>1,497,652</u>
<b>Restricted funds</b>				
Charities Aid Foundation/Scope	-	49,999	-	49,999
	<u>-</u>	<u>49,999</u>	<u>-</u>	<u>49,999</u>
<b>TOTAL FUNDS</b>	<u>1,493,170</u>	<u>54,481</u>	<u>-</u>	<u>1,547,651</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	579,957	(552,267)	(6,948)	20,742
Designated fund - Property	-	(16,260)	-	(16,260)
	<u>579,957</u>	<u>(568,527)</u>	<u>(6,948)</u>	<u>4,482</u>
<b>Restricted funds</b>				
Corra Foundation (Children, Young People and Early Intervention Fund)	52,500	(52,500)	-	-
RS Macdonald	12,000	(12,000)	-	-
Scottish Government (CP Connect Sessions for Adults)	38,198	(38,198)	-	-
Scottish Government (Neurological Transitions Funding)	5,629	(5,629)	-	-
Scottish Government (NACNC Chair)	9,480	(9,480)	-	-
Glasgow City Council	18,025	(18,025)	-	-
Arnold Clark Community Fund	1,000	(1,000)	-	-
Ponton House Trust	3,000	(3,000)	-	-
Stafford Trust	5,000	(5,000)	-	-
Global's Make Some Noise	19,584	(19,584)	-	-
Tesco Stronger Starts	3,000	(3,000)	-	-
Western Recreation Trust	300	(300)	-	-
Charities Aid Foundation/Scope	49,999	-	-	49,999
	<u>217,715</u>	<u>(167,716)</u>	<u>-</u>	<u>49,999</u>
<b>TOTAL FUNDS</b>	<u>797,672</u>	<u>(736,243)</u>	<u>(6,948)</u>	<u>54,481</u>

Cerebral Palsy Scotland

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023

31.3.23                      31.3.22  
£                                      £

**INCOME AND ENDOWMENTS**

**Donations and legacies**

Trust income, grants and donations	509,348	473,887
Legacies	37,404	13,243
Supporters' and parents' donations	66,656	24,883
Community fundraising	54,615	26,410
Corporate donations	4,427	1,240
	<hr/>	<hr/>
	672,450	539,663

**Other trading activities**

Events and merchandise	36,136	284
Rents received	22,460	19,200
	<hr/>	<hr/>
	58,596	19,484

**Charitable activities**

Self-funding	9,675	4,350
Scottish Government	53,307	54,522
	<hr/>	<hr/>
	62,982	58,872

**Other income**

Other income	3,644	7,253
	<hr/>	<hr/>

**Total incoming resources**

797,672                      625,272

**EXPENDITURE**

**Raising donations and legacies**

Salaries and NIC	94,924	68,887
Employer pension	3,731	1,927
Print and design	6,088	9,311
General fundraising	49,722	47,227
	<hr/>	<hr/>
	154,465	127,352

**Charitable activities**

Salaries and NIC	194,512	172,359
Employer pension	8,840	9,112
Therapists' salaries and NIC	196,836	177,189
Therapists' employer pension	23,046	18,152
Therapy supplies	3,182	3,879
Other centre running costs	76,967	63,855
Professional fees	40,661	37,546
Depreciation	20,055	20,614
Loan interest	4,225	5,248
	<hr/>	<hr/>
	568,324	507,954

This page does not form part of the statutory financial statements

Cerebral Palsy Scotland

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023

	31.3.23	31.3.22
	£	£
<b>Support costs</b>		
<b>Governance costs</b>		
Salaries and office costs	8,654	8,690
Auditors' remuneration	4,800	5,925
	<u>13,454</u>	<u>14,615</u>
Total resources expended	<u>736,243</u>	<u>649,921</u>
<b>Net income/(expenditure)</b>	<u><u>61,429</u></u>	<u><u>(24,649)</u></u>

This page does not form part of the statutory financial statements