

REGISTERED CHARITY NUMBER: SC022695

**Report of the Trustees and
Financial Statements For The Year Ended 31 March 2019
for
Bobath Scotland**



Bobath Scotland

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for the Year Ended 31 March 2019**

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**Report of the Trustees
for the Year Ended 31 March 2019**

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ending 31 March 2019.

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).

OBJECTIVES AND ACTIVITIES

Bobath Scotland's purpose is to improve the lives of people living with cerebral palsy (CP). We are the only charity in Scotland solely dedicated to supporting anyone with any type of CP at any time in their lives. At Bobath Scotland, we appreciate that people living with CP do not have the right level of access to the right kind of services and support and face many challenges which affect their ability to participate fully in society. We exist to do something about this.

What is Cerebral Palsy (CP)?

Cerebral palsy is a physical disability that affects movement and posture. It is the most common physical disability in childhood. Around 1 in 500 births will result in a diagnosis of CP and in Scotland around 150 children are diagnosed each year. It is an umbrella term that means the impact CP will have 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. They 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

What we do

In 1995 a handful of families established Bobath Scotland's Glasgow centre because they had grown frustrated at travelling to London to access specialist therapy for their children. Providing intensive therapy using the Bobath concept remains at the heart of what we do. Now our therapy programme has expanded to provide for adults with CP as well as children, we deliver outreach throughout Scotland, groups for babies, families, teenagers and adults, an online knowledge bank, an annual Cerebral Palsy Scotland conference and training for professionals, families and carers.

We aim to influence and inspire others through our provision of knowledgeable, approachable, life-long services that build skills and confidence. Our growth and our ambition is guided by what is best and what is needed for the CP community in Scotland.

Therapy

Bobath Scotland aims to give people strategies to overcome obstacles and to make the most of their abilities each day.

We have a team of specialist physiotherapists, occupational therapists and speech and language therapists that work together from our centre in Glasgow to provide therapy for people throughout Scotland.

During the year we saw 130 children and 43 adults either in the centre or through outreach and home visits (compared to 114 children and 29 adults the previous year).

Bobath Scotland

Report of the Trustees for the Year Ended 31 March 2019

Support

This year we are particularly proud of our work looking at the state of mental health support for people with cerebral palsy and how the use of Clinical Psychology could add to existing support services being offered by Bobath Scotland. Thanks to funding from The Joan Strutt Charitable Trust, Dr Joy Nisbet, Chartered Clinical Psychologist, was able to work closely with Bobath Scotland staff and service users to build up a picture of what mental health supports are currently in place for people with CP across Scotland, as well as consulting about developing a more "psychologically informed" approach to Bobath Scotland's own services.

The report concluded that, nationally, there was a lack of specialist services available for people with CP in general, that supports that were offered have a predominantly physical focus and expressed concern about the lack of available mental health support. Dr Nisbet concluded that there was "a lack of strategic service planning around the lifelong and whole-person impact of CP". However, she also reported a willingness of statutory service providers to work further with Bobath Scotland to understand the needs of adults and children with CP and their families which is something that as an organisation, we are committed to ensuring is progressed. In commissioning this report, we are underlining Bobath Scotland's recognition of the importance of addressing this issue, and our absolute commitment to providing services that support the whole person, which includes their mental health and wellbeing.

Bobath Scotland remain committed to ensuring that people with CP and their families have access to the right information and support throughout their lives. We also seek to connect the CP community in Scotland through sharing information and resources. We have therefore continued to promote, support and update www.cerebralpalsyscotland.org.uk - a knowledge bank for people and families living with CP. The site shares information on CP, details of services for people with CP, equipment, therapy and advice. It has over 500 links and a directory of 260 organisations. During the year the site was visited by 7,691 visitors (up from 4,749 the previous year).

Groups

During the year we ran a range of groups that provide opportunities for people with CP to develop life skills and to mix with their peers in a welcoming, safe and friendly social environment. The groups programme is supported through our fundraising initiatives and is only made possible through our ability to attract specific funding so that we can offer these valuable experiences and activities at no cost to participants.

Thanks to the support of the Glasgow Credit Union, 16 families attended Bobath Babies groups with plans being made for a peer led mother and toddlers group to form next year to continue supporting "graduating" babies. The Self-Management Impact Fund allowed us to run groups during the summer for teenagers transitioning from children's to adult services, although we continue to be aware of the challenges to engagement for this group and we will be working with those who took part this year to re-design our support for teenagers with CP in the future.

We have also run Bobath Buddies groups for Primary School children during the October week school holidays and again in the February half term break especially for children who use Augmentative and Alternative Communication (AAC) devices. We managed to secure funding through the Scottish Government's Section 10 funding grant for an adult AAC user group and they were able to meet with the children's group and their families during their February sessions.

Outreach

Bobath Scotland aim to help as many people from as many different areas as possible across Scotland as we can. Thanks to the National Lottery Community Fund our team continued to deliver outreach therapy to children and training and support for families, health and education professionals through the Right Start Programme for 2-6 year olds in Dumfries and Galloway and then in East Lothian. The work delivered in both areas included partnership with local NHS teams and schools and was welcomed by health and education staff and families.

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Report of the Trustees for the Year Ended 31 March 2019

The development of the Right Start outreach programme has enabled us to create a model of working that we have been able to export to other geographical areas and age groups. We were delighted to work with Cerebral Palsy Aberdeen who funded Bobath Scotland to begin a programme of outreach work for teenagers and adults in the Aberdeenshire area where a team of therapists were able to use the newly built facilities at Orchard Brae School in Aberdeen as a base for this work, which has continued through into the next financial year.

Annual Conference

We hosted the 5th Cerebral Palsy Scotland Conference at Hampden Park Stadium in October 2018. The event was the largest and most diverse to date with over 250 attendees, 40 exhibitors and a programme of 20 speakers. This is the only event of its kind that brings together those with experience of CP, either directly through personal experience or through family or professionally, to discuss key issues facing the CP community in Scotland. The event is free to attend and is only made possible through the continued support of Digby Brown LLP. Registration is currently open for our 6th conference in October 2019.

Policy

Bobath Scotland actively participated in hosting facilitation groups and engagement events to feed into the Scottish Government's consultations for both the Draft National Action Plan for Neurological Conditions, which was launched by Joe FitzPatrick MSP, Minister for Public Health at Bobath Scotland on 13th November 2018 and also Health Improvement Scotland's new General Clinical Standards for Neurological Conditions. Significantly, both these strands of work set out a framework for health and social care services for ALL neurological conditions and specifically include services for people with cerebral palsy. This is the first time that services for adults with cerebral palsy have been included in this way and we hope that this is the first step to ensuring the provision of specialist services for everyone with cerebral palsy wherever they live in Scotland.

Bobath Scotland is also represented on various collaborative groups such as The Neurological Alliance of Scotland, the NHS's CP Network, the National Postural Care Strategy team and the AAC Collaborative.

Training

For some time we have recognised that our biggest challenge is to attract specialist clinical staff. Therapy salaries is and has always been our largest cost and put simply, the more therapists we can employ the more services we can deliver. However, we have found it challenging to recruit therapy staff with the specialist knowledge and expertise. Training to become a qualified Bobath therapist takes a considerable amount of time and experience. The minimum requirement for entering training is that a therapist already has a professional qualification and at least 2 years' experience treating children with CP.

Last year, the Board decided that we had to ensure that Bobath Scotland provided the training required for people to become specialist therapists in Scotland and set aside £50,000 of designated funds in order to bring the Bobath training course to Scotland for the first time in over a dozen years. A full cash payment for the course was made prior to its start in March 2019, which is shown in these accounts as a pre-payment at note 17 on page 22 and will be spread across the duration of the course through the next financial year until its completion in September 2019.

We were delighted to welcome 18 NHS paediatric therapists from all over Scotland to our centre in Glasgow for the first module of the six month training course in March. Completion of the six month course is challenging and the course participants and their employers are investing much time and effort throughout, in addition to Bobath Scotland covering the course fees. We believe that this significant commitment by all involved will not only ensure that there are more clinical specialists in CP in Scotland, but will also strengthen Bobath Scotland's links with community therapists. The course has also offered members of our own therapy team valuable opportunities for joint working and teaching.

**Report of the Trustees
for the Year Ended 31 March 2019**

Fundraising

Fundraising remains our most important source of income and without the generosity of our donors we would not be able to sustain our services. We aim to match need to funding and are delighted that we have managed to increase the opportunities for children and adults to access Bobath through an increased range of funded programmes and particularly that first assessment consultations for children and adults are offered at no cost to service users.

This year over 83% of our income came from fundraising, with charitable trusts and foundations remaining the largest group of contributors. However, we have taken great care over the last 5 years to ensure that we are not dependent on any one grant-giver and that we have built up a portfolio of support that varies in contribution level and grant length so that we can plan for and manage change and therefore remain as sustainable an organisation as possible.

With the R S Macdonald Charitable Trust, we were delighted to be awarded a Scottish Fundraising Award for Best Partner Relationship in 2018. We are extremely grateful to all organisations who have provided strategic grants over the last year including The Garfield Weston Trust, The Scottish Government's Children and Young People and Families Early Intervention Fund, The Robertson Trust, The Henry Smith Charity and the players of the People's Postcode Lottery amongst others.

Financial Review

Financial Position

For the year ending 31st March 2019 the income of the charity from all sources was £746,735 (2018: £758,589) as detailed in the attached accounts. Net income for the year was £61,141 (2018: £59,682). The total funds at 31st March were £1,462,416. This has included a pre-payment of £62,288 to secure the delivery of the Bobath Training Course for NHS therapists that is being delivered by Bobath Scotland between March and September 2019. The remainder £20,763 of course fees was shown as Therapy Professional Fees in March 2019.

Expenditure on charitable activities totalled £545,136 (2018: £532,041) which represents over 79% of our total expenditure. We continue to keep a tight rein on costs and were able to reduce costs spent on Fundraising due to reducing the number of events we ran, whilst the centre running costs remained relatively static. We were fortunate to receive £73,639 from legacy income, which has not been a source of income for us previously.

Investment Policy

This is our second year of having experience of investment income, the trustees having taken the decision in 2017 to invest £100,000 for the medium to longer term (5-10 years) in order to improve on the very low level of interest earned on cash deposits and provided there is no fundamental change within the charity. The investment is subject to the ups and downs of the stock market, but this year we are able to report a gain of £3,089, on our portfolio. Having run a comparative check with ARC Charity Indices against other UK charities it was confirmed that a net cumulative return of 2.9% was above average compared to our peer group with a similar level of risk and therefore the trustees remain satisfied with our current investment decisions.

Reserves Policy

It is the policy of the charity to maintain the unrestricted funds not committed or invested in tangible fixed assets, ("the free reserves" – after repayment of the bank loan, see note 20) at a level sufficient to support the current activities of the charity. The directors consider that the free reserves of £394,186 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 charity holds a designated property fund of £1,005,963. The purpose of this designated fund is to cover the costs of the property owned by the charity as explained in Note 21 on page 25.

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Report of the Trustees for the Year Ended 31 March 2019

For some time we have acknowledged the challenges in recruiting and supporting clinical staff with the required level of expertise of the management of CP. We therefore committed to supporting development of such expertise across Scotland and not just within staff at Bobath Scotland. To further this aim, last year the board restricted £50,000 towards the full costs of hosting and funding the Bobath Training Course in Scotland between March and September 2019 and also a programme of training for therapists beyond the delivery of the course and so this year £62,267 remains designated by the trustees for this purpose. The charity holds restricted funds of £nil having spent all restricted funding during the year as shown in Note 21 on page 24.

Financial Performance

Bobath continues to try and match funding to need. We aim to develop a menu of services that provide life-long support as well as opening up access for as many as possible. During the year ending March 2019, gross income was £746,735 whilst total expenditure was £688,683 resulting in net surplus of £61,141. We had been budgeting a small surplus, and to a large extent we remain on track with our original budget, but our funds have been boosted as we were fortunate to receive £73,639 of legacy income which was unexpected. There was also a reduction from income from events (which has also resulted in less costs).

Going Concern

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. Thanks to legacy income, having made a surplus this year and mindful of our responsibility to develop our services and support as many people as possible in Scotland with cerebral palsy, our plans for the future remain ambitious. Consequently, the budget approved by the Board of Trustees for 2019/20 is forecasting a loss of £34k, however, this will be reviewed throughout the year.

In the 2019/2020 budget we have significantly reduced the income received from the NHS. At the time of writing we currently have no current service level agreement with NHS Greater Glasgow and Clyde, the largest NHS board in Scotland and who previously were responsible therefore for the largest share of our NHS income. NHS Greater Glasgow and Clyde assured Bobath Scotland and families in September 2018 of their intention to continue joint working and that the public procurement tender process had commenced. However, to date, no notice of a contract has been published on Public Contracts Scotland.

The first quarter of the new financial year has been encouraging and we have already received £229,819 of income for the year towards an income budget of £747,500 to support our delivery of services across Scotland.

Property

We continue to pay down the balance of the loan on our therapy centre at Bradbury House, Glasgow over the next 7 years. The Term Loan, which is with the Clydesdale Bank, currently stands at £150,794. The specially adapted therapy centre is key to delivering the charitable purpose of Bobath Scotland, whether providing therapy or training in the building or preparing for the delivery of outreach and other programmes from the building.

Next Steps

We have been pleased to report this year that we have been successful in building up our cash reserves in order to fund training for therapists. We have also been challenged during this year to ensure that people with cerebral palsy are able to input in a meaningful way to service development and also public consultations. We look forward to ensuring that this engagement continues and also that statutory service providers and national policy makers are held to account regarding how people with CP are supported.

In addition, we have committed to delivering the following during the upcoming year:

- We will invest in new training opportunities for Scottish therapists and 2019 will see the completion of the foundation Bobath Training Course. There are currently 17 therapists on this course from all across Scotland. We will also be offering a Both Hands Assessment (BoHA) training course in October which is a new assessment of bimanual performance in children who have bilateral cerebral palsy.

- We will continue to develop our service to include wellbeing and mental health support. Through working with partners identified during 2018/2019, next year will see the Bobath therapy team complete training in wellbeing assessment and pathways explored with other agencies.
- We will host the annual Cerebral Palsy Scotland conference at Hampden Park Stadium again in October as a key event to bring together the CP community across Scotland. This is a unique event that will bring together health, social care and education professionals and people with CP, their families and those who support them to discuss issues relevant to people with CP in Scotland.
- We will continue to input into national policy development, particularly with the current development and implementation of the National Action Plan for Neurological Conditions and the implementation of the General Standards for Neurological Conditions. We will work with other condition-specific neurological and long-term condition organisations to share experiences and learning, particularly around how best to ensure greatest impact for our beneficiaries.
- We will foster and encourage social interactions for the CP community, supported by Bobath Scotland but led by people with CP. Work has already begun with the establishment of the CP Adults group and this year we will be supporting a Parents' group and working with teenagers who have been part of "Teen Academy" last summer to look at opportunities to develop social opportunities that they would value. We would also like to look further at the opportunities for Bobath to support older adults with CP.
- To build on opportunities to develop our own service to be more responsive to need. We will further refine our outreach offer for different age groups, both through our Right Start programme, funded by the National Community Lottery Fund and also working with place-based organisations such as Cerebral Palsy Aberdeen.

Developing a new Brand Framework

The board has also committed to look strategically at our overall brand framework. As an organisation we currently have two brands – the overall corporate Bobath Scotland brand, which primarily delivers Bobath therapy either in the centre in Glasgow or across Scotland through outreach. We also house Cerebral Palsy Scotland, which currently hosts a website as a shared resource for service providers and people in Scotland with CP and is the primary branding for the annual conference and the Adult group social events.

Providing intensive therapy using the Bobath concept remains at the heart of what we do. Over the last 20 years, our therapy programme has expanded to provide for adults with CP as well as children. We have also created other useful services: groups for different life stages, outreach therapy, an annual conference, and the Cerebral Palsy Scotland online knowledge bank. We aim to influence and inspire others through our provision of knowledgeable, kind, life-long services that build skills and confidence. Our growth has always been guided by what's best for the CP community and we continue to aim to serve the needs of our beneficiaries first and foremost, rather than seeking change and expansion just to grow Bobath Scotland

During the year we will be looking at developing our overall corporate strategy and to develop a new brand framework that enables us to communicate more clearly our organisation's aims and objectives.

Outcomes

The success we are aiming for will ensure that:

- Those with CP in Scotland are able to pursue achievement at all levels and in whatever way they choose to define it.
- People with CP in Scotland have access to a national enhanced model of knowledgeable, life-long service-provision and support that enables people with CP to achieve.
- Families of those with CP are supported from diagnosis and at all key stages through life
- Professionals working in the community, as therapists, teachers, social workers or carers are equipped to help those with CP

Bobath Scotland

Report of the Trustees for the Year Ended 31 March 2019

- There is an increased understanding and awareness of CP and its ongoing challenges by professionals and the therapy options available
- Bobath Scotland is integral to supporting service providers and people with CP in Scotland

Structure, Governance and Management

Bobath 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 Dr Kirsty Colquhoun and Katie Campbell onto the Board of Trustees. Dr Ciara McColgan, Harry McGeough and Martin O'Neill MBE retired from the Board.

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, and her staff.

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. Fundraising and Communications are led by the Head of Fundraising and the management of clinical and therapy matters is shared between the 3 Senior Therapists on the team all reporting to the CEO. Trustees and staff work closely together and all trustees serve on a purely voluntary basis. Therapy staff are paid in accordance with their clinical banding as set out annually within the NHS's Agenda for Change. Other management staff remuneration is decided by the Board of Trustees who mark to market.

Wider network

The charity is associated with The Bobath Centre, London in that it was set up for the continuance of the charity work provided by Bobath London. The therapy staff are employed by Bobath London and on permanent secondment with their costs recharged to Bobath Scotland.

Risk management

Risk review is an important agenda item for the trustees, identifying 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.

Bobath Scotland

Report of the Trustees
for the Year Ended 31 March 2019

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC022695

Principal office

Bradbury House
10 High Craighall Road
Glasgow
G4 9UD

Trustees

I Johnstone

D Reid

E Boyd

N Lapping

C McColgan

H McGeough

J McPhail

P Morris

M O'Neill

K Colquhoun

K Campbell

Resigned 26/03/19

Resigned 13/11/18

Resigned 14/05/19

Appointed 19/02/19

Appointed 14/05/19

Chief Executive

Stephanie Fraser

Auditors

Hardie Caldwell LLP

Chartered Accountants

Registered Auditors

Citypoint 2

25 Tyndrum Street

Glasgow

G4 0JY

Bankers

Bank of Scotland

836 Crow Road

Glasgow

G13 1ET

Clydesdale Bank

30 St Vincent Place,

Glasgow

G1 2HL

Solicitors

Mitchells Robertson

36 Hanover Street

Glasgow

G1 2AD

Bobath Scotland

Report of the Trustees
for the Year Ended 31 March 2019

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), including Financial Reporting Standard 102 (effective January 2015) "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

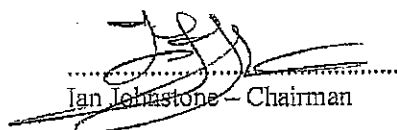
In so far as the trustees are aware:

- 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.

AUDITORS

The auditors, Hardie Caldwell LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

ON BEHALF OF THE BOARD:



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Ian Johnston – Chairman

Dated: 10th September 2019

Report of the Independent Auditors to the Members of Bobath Scotland

Opinion

We have audited the financial statements of Bobath Scotland (the 'charity') for the year ended 31 March 2019 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), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2019 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; 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

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 charity'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 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 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, 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 (as amended) 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.

Report of the Independent Auditors to the Members of Bobath Scotland

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.

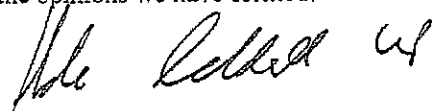
Our responsibilities for the audit of the financial statements

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.

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. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and 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.



Hardie Caldwell LLP
Statutory Auditors
Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Citypoint 2
25 Tyndrum Street
Glasgow
G4 0JY

Date: 10 September 2019

Bobath Scotland

Statement of Financial Activities
Incorporating the Income and Expenditure Account
for the Year Ended 31 March 2019

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations	3	353,072	245,021	598,093	586,959
Charitable activities	4	95,317	7,936	103,253	108,390
Other trading activities	5	45,376	-	45,376	62,822
Investments	6	13	-	13	418
Total		<u>493,778</u>	<u>252,957</u>	<u>746,735</u>	<u>758,589</u>
EXPENDITURE ON					
Raising funds	7	143,547	-	143,547	162,617
Charitable activities	8	<u>329,086</u>	<u>216,050</u>	<u>545,136</u>	<u>532,041</u>
Total		<u>472,633</u>	<u>216,050</u>	<u>688,683</u>	<u>694,658</u>
Unrealised Net gains/(losses) on investments	16	<u>3,089</u>	<u>-</u>	<u>3,089</u>	<u>(4,249)</u>
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		24,234	36,907	61,141	59,682
Transfers between funds	21	<u>36,907</u>	<u>(36,907)</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS		61,141	-	61,141	59,682
RECONCILIATION OF FUNDS					
Total funds brought forward		1,401,275	-	1,401,275	1,341,593
TOTAL FUNDS CARRIED FORWARD		<u>1,462,416</u>	<u>-</u>	<u>1,462,416</u>	<u>1,401,275</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.


The notes form part of these financial statements

Bobath Scotland

**Balance Sheet
At 31 March 2019**

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
FIXED ASSETS					
Tangible assets	15	1,185,172	-	1,185,172	1,214,903
Investments	16	98,840	-	98,840	95,751
		<u>1,284,012</u>	<u>-</u>	<u>1,284,012</u>	<u>1,310,654</u>
CURRENT ASSETS					
Debtors: amounts falling due within one year	17	99,145	-	99,145	43,843
Cash at bank and in hand		<u>255,522</u>	<u>116,591</u>	<u>372,113</u>	<u>314,734</u>
		354,667	116,591	471,258	358,577
CREDITORS					
Amounts falling due within one year	18	(50,906)	(116,591)	(167,497)	(117,162)
		<u>303,761</u>	<u>-</u>	<u>303,761</u>	<u>241,415</u>
NET CURRENT ASSETS					
		<u>303,761</u>	<u>-</u>	<u>303,761</u>	<u>241,415</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		1,587,773	-	1,587,773	1,552,069
CREDITORS					
Amounts falling due after more than one year	19	(125,357)	-	(125,357)	(150,794)
NET ASSETS					
		<u>1,462,416</u>	<u>-</u>	<u>1,462,416</u>	<u>1,401,275</u>
FUNDS					
Unrestricted funds - general	21			394,186	353,619
- designated - Property				1,005,963	997,656
- designated - Bobath Training Course				62,267	50,000
Restricted funds	21			<u>-</u>	<u>-</u>
TOTAL FUNDS					
				<u>1,462,416</u>	<u>1,401,275</u>

The financial statements were approved by the Board of Trustees on 10th September 2019 and were signed on its behalf by:


Ian Johnstone – Chairman and Trustee


Elaine Boyd – Treasurer and Trustee

Registered Number: SC022695

The notes form part of these financial statements

Bobath Scotland

Cash flow Statement
For the Year Ended 31 March 2019

	Cash flow Notes	2019 £	2018 £
Cash used in operating activities	1	<u>81,933</u>	<u>69,429</u>
Cash flows from investing activities			
Interest		13	418
Less purchase of investments		-	(100,000)
Less purchase of fixed assets		-	(25,859)
Cash provided by (used in) investing activities		<u>13</u>	<u>(125,441)</u>
Cash flows in financing activities			
Repayment of borrowing		(24,567)	(23,797)
Cash used in financing activities		<u>(24,567)</u>	<u>(23,797)</u>
Increase (decrease) in cash in the year		57,379	(79,809)
Cash and cash equivalents at the beginning of the year		<u>314,734</u>	<u>394,543</u>
Total cash and cash equivalents at the end of the year		<u><u>372,113</u></u>	<u><u>314,734</u></u>

Notes to the Cash Flow Statement

1. Reconciliation of net movement in funds to net cash flow from operating activities

	2019 £	2018 £
Net Movement in Funds	61,141	59,682
Add Depreciation	29,731	25,715
Deduct Interest income	(13)	(418)
(Gains)/Losses on Investments	(3,089)	4,249
(Increase)/Decrease Debtors	(55,302)	19,793
Increase/(Decrease) Creditors	49,465	(39,592)
Net Cash used in operating activities	<u><u>81,933</u></u>	<u><u>69,429</u></u>

The notes form part of these financial statements

1. GENERAL INFORMATION

The charity is a registered SCIO (Scottish Charitable Incorporated Organisation) (charity number SC022695).

The principal address of the charity is Bradbury House, 10 High Craighall Road, Craighall Business Park, Glasgow G4 9UD

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The financial statements of the charity 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 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

Fixed asset investments

Investments are initially recognised at their transaction value and subsequently measured at their market value as at the balance sheet date using the closing quoted market value. The Statement of Financial Activities includes net gains and losses arising on revaluation and disposals throughout the year.

Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised gains and losses are combined in the Statement of Financial Activities.

Going concern

The charity has adequate reserves to carry on for the foreseeable future. Detailed budgets and management accounts are prepared and reviewed by the Board. The charity is continuing to implement the strategic plan and the Board are budgeting that the charity will continue to generate income to cover all costs. There are no known, material uncertainties about the charity's ability to continue as a going concern.

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.

Interest receivable

Interest is included when receivable by the charity.

2. ACCOUNTING POLICIES (continued)

Rental income receivable

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

Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of irrecoverable Value Added Tax. Expenditure is recognised where there is a legal or constructive obligation to pay for expenditure.

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 comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. The support costs have been allocated on a space occupied basis, being 1/4 allocation to centre running costs and 3/4 to charitable activities.

Governance costs, a category within Support 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.

Freehold Property	- 2% on cost
Therapy Equipment	- 20% on cost
Furniture & Fittings	- 10% on cost
Office Equipment	- 25% on cost

The costs of all additions exceeding £1,000 are capitalised.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Funds held by the charity are either:

- Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Designated funds - these are funds set aside by the trustees out of unrestricted income funds for specific future purposes or projects.
- Restricted funds - these are funds that 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.

2. ACCOUNTING POLICIES - continued

Pensions

The charitable company operates a defined contribution pension scheme. Contributions payable for the year are charged in the Statement of Financial Activities.

Value added tax

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Trade debtors and other debtors are recognised at the settlement amount due with appropriate allowances for any irrecoverable amounts where there is objective evidence that the asset is impaired.

Cash at bank and in hand

Cash at bank and in hand includes cash, bank and deposit accounts with a short term of maturity, being twelve months or less, from opening of the deposit or similar account.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in a 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.

Bobath Scotland

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

3. DONATIONS

	2019	2018
	£	£
Trust income, grants and donations	408,870	459,282
Legacies	73,639	-
Supporters' and parents' donations	48,819	32,152
Community fundraising	48,174	60,490
Corporate donations	18,591	35,035
	<u>598,093</u>	<u>586,959</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2019	2018
		£	£
Health Board fees	Service provision for cerebral palsy	70,290	82,640
Training course income	Service provision for cerebral palsy	-	2,350
Therapy income	Service provision for cerebral palsy	6,047	-
Self-funding	Service provision for cerebral palsy	18,980	23,400
Scottish Government	Service provision for cerebral palsy	7,936	-
		<u>103,253</u>	<u>108,390</u>

5. OTHER TRADING ACTIVITIES

	2019	2018
	£	£
Dragon Boats	13,987	16,078
Ball	-	23,816
Golf Day	9,793	-
Sundry Events	2,396	3,728
Rents received	19,200	19,200
	<u>45,376</u>	<u>62,822</u>

6. INCOME FROM INVESTMENTS

	2019	2018
	£	£
Bank interest received	<u>13</u>	<u>418</u>

Bobath Scotland

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

<hr/>				
7. FUNDRAISING COSTS				
	2019	2019	2018	2018
	£	£	£	£
Staff costs		106,270		107,156
Employer Pension		3,507		2,328
Print & design		1,475		1,090
General fundraising		21,972		28,200
Dragon Boats	6,733		6,862	
Ball	-		16,895	
Golf Day	3,331		-	
Sundry Events	<u>259</u>		<u>86</u>	
		<u>10,323</u>		<u>23,843</u>
		<u>143,547</u>		<u>162,617</u>
8. CHARITABLE ACTIVITIES COSTS				
		2019	2018	
		£	£	
Therapists' salaries, pensions, costs and expenses		295,030	281,512	
Therapy supplies		3,745	6,651	
Centre running costs		191,702	189,606	
Support costs (note 9)		41,007	41,768	
Governance costs (note 10)		<u>13,652</u>	<u>12,504</u>	
		<u>545,136</u>	<u>532,041</u>	
9. SUPPORT COSTS				
		2019	2018	
		£	£	
Centre running costs (including staff)		28,505	30,115	
Professional fees		3,632	3,757	
Depreciation		7,433	6,429	
Loan Interest		<u>1,437</u>	<u>1,467</u>	
		<u>41,007</u>	<u>41,768</u>	
10. GOVERNANCE COSTS				
		2019	2018	
		£	£	
Staff Costs		8,522	7,524	
Audit fees		<u>5,130</u>	<u>4,980</u>	
		<u>13,652</u>	<u>12,504</u>	

Bobath Scotland

Notes to the Financial Statements - continued for the Year Ended 31 March 2019

11. NET INCOME / (EXPENDITURE)

Net income / (expenditure) is stated after charging / (crediting):

	2019	2018
	£	£
Audit Fees (Net of VAT)	4,275	4,150
Depreciation - owned assets	<u>29,731</u>	<u>25,175</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 March 2019 nor for the year ended 31 March 2018.

13. ANALYSIS OF STAFF COSTS

	2019	2018
	£	£
Salaries	244,852	228,558
Employer pension	10,007	7,528
Social security costs	<u>18,294</u>	<u>17,443</u>
	<u>273,153</u>	<u>253,529</u>

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

	2019	2018
Direct charitable work	7	7
Fundraising and Communications	6	6
Administrative	<u>4</u>	<u>4</u>
	<u>17</u>	<u>17</u>

Included within charitable activities costs are the costs to Bobath Scotland of the services provided by 6 therapists in the year to 31 March 2019 (2018 - 6). These therapists were employed by Bobath London.

The Key Management of Bobath Scotland is undertaken by the Chief Executive Officer, the Head of Fundraising and those staff delegated to perform Head of Therapy duties. The remuneration including pension and employer's national insurance costs, totals £167,229 (2018: £152,566).

One employee (2018: 1) had emoluments in excess of £70,000 but less than £80,000 during the year. In the prior year one employee had emoluments in excess of £70,000 but less than £80,000 during the year.

Pension costs are allocated to activities in proportion to the related staffing costs incurred.

Bobath Scotland

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES
PREVIOUS YEAR

	Unrestricted Funds £	Restricted Funds £	2018 Total Funds £
INCOME AND ENDOWMENTS FROM			
Donations	300,818	286,141	586,959
Charitable activities	108,390	-	108,390
Other trading activities	62,822	-	62,822
Investments	418	-	418
Total	<u>472,448</u>	<u>286,141</u>	<u>758,589</u>
EXPENDITURE ON			
Raising funds	162,617	-	162,617
Charitable activities			
Therapy for cerebral palsy	314,250	217,791	532,041
Total	<u>476,867</u>	<u>217,791</u>	<u>694,658</u>
Unrealised Net gains(losses) on investments	<u>(4,249)</u>	<u>-</u>	<u>(4,249)</u>
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS	<u>(8,668)</u>	<u>68,350</u>	<u>59,682</u>
Transfers between funds	<u>68,350</u>	<u>(68,350)</u>	<u>-</u>
NET MOVEMENT IN FUNDS	<u>59,682</u>	<u>-</u>	<u>59,682</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,341,593</u>	<u>-</u>	<u>1,341,593</u>
TOTAL FUNDS CARRIED FORWARD	<u>1,401,275</u>	<u>-</u>	<u>1,401,275</u>

15. TANGIBLE FIXED ASSETS

	Freehold property £	Therapy Equipment £	Furniture & fittings £	Office Equipment £	Totals £
COST					
At 1 April 2018					
and 31 March 2019	<u>1,313,074</u>	<u>116,598</u>	<u>95,459</u>	<u>101,142</u>	<u>1,626,273</u>
DEPRECIATION					
At 1 April 2018	140,057	110,857	79,872	80,584	411,370
Charge for year	<u>16,260</u>	<u>1,278</u>	<u>5,616</u>	<u>6,577</u>	<u>29,731</u>
At 31 March 2019	<u>156,317</u>	<u>112,135</u>	<u>85,488</u>	<u>87,161</u>	<u>441,101</u>
NET BOOK VALUE					
At 31 March 2019	<u>1,156,757</u>	<u>4,463</u>	<u>9,971</u>	<u>13,981</u>	<u>1,185,172</u>
At 31 March 2018	<u>1,173,017</u>	<u>5,741</u>	<u>15,587</u>	<u>20,558</u>	<u>1,214,903</u>

Included in cost of freehold property is freehold land of £500,000 (2018 - £500,000) which is not subject to depreciation.

Bobath Scotland

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

16. INVESTMENTS

	Listed investments £
MARKET VALUE	
As at April 2018	95,751
Revaluations	<u>3,089</u>
At 31 March 2019	<u>98,840</u>

All investments are listed in the UK.

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade debtors	17,035	24,735
Other debtors	6,384	11,353
Prepayments	<u>75,726</u>	<u>7,755</u>
	<u>99,145</u>	<u>43,843</u>

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade creditors	8,553	8,557
Social security and other taxes	5,282	5,332
VAT	627	627
Deferred income	116,591	63,150
Accrued expenses	9,460	13,039
Pension contributions	1,547	1,890
Bank Loan (see note 20)	<u>25,437</u>	<u>24,567</u>
	<u>167,497</u>	<u>117,162</u>

Deferred Income

	1 April 2018 £	Release of 2018 deferrals £	Deferral of 2019 income received £	31 March 2019 £
Voluntary Income (Restricted)	57,055	(55,180)	114,716	116,591
Activities for generating funds	<u>6,095</u>	<u>(6,095)</u>	<u>-</u>	<u>-</u>
	<u>63,150</u>	<u>(61,275)</u>	<u>114,716</u>	<u>116,591</u>

Bobath Scotland

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

19. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2019	2018
	£	£
Bank loans - 2-7 years (see note 20)	<u>125,357</u>	<u>150,794</u>

20. SECURED DEBTS AND LOAN REPAYMENTS

The following secured debts are included within creditors:

	2019	2018
	£	£
Bank loans	<u>150,794</u>	<u>175,361</u>

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

Bobath Scotland

Notes to the Financial Statements – continued
For the Year Ended 31 March 2019

21. MOVEMENT IN FUNDS	At 1 April 2018 £	Income £	Expenditure £	Transfer between funds £	At 31 March 2019 £
Unrestricted funds					
General Reserves Fund	353,619	496,867	(451,870)	(4,430)	394,186
Designated Fund – Property	997,656	-	-	8,307	1,005,963
Designated Fund – Bobath Training Course	50,000	-	(20,763)	33,030	62,267
	<u>1,401,275</u>	<u>496,867</u>	<u>(472,633)</u>	<u>36,907</u>	<u>1,462,416</u>
Restricted funds					
Agnes Hunter Trust (Physio Therapist Salary)	-	4,000	(4,000)	-	-
Alexander Moncar (Tayside Children)	-	5,000	(5,000)	-	-
Big Lottery (Right Start)	-	80,367	(80,367)	-	-
Scottish Children's Lottery Chance to Connect (Teen Academy)	-	12,305	(12,305)	-	-
Corra Foundation (Children, Young People & Families)	-	50,000	(50,000)	-	-
Glasgow Credit Union (Children's AAC Group)	-	1,524	(1,524)	-	-
Harold Merton (Tayside Children)	-	500	(500)	-	-
Health & Social Care Alliance (Young People Approaching Transition)	-	27,015	(27,015)	-	-
Joan Strutt Charitable Trust (Psychological Support)	-	25,000	(25,000)	-	-
People's Postcode (Fundraiser Salary)	-	1,570	(1,570)	-	-
Peter Borough (Paisley Children)	-	833	(833)	-	-
R S MacDonald (Adult Therapy)	-	19,877	-	(19,877)	-
Robertson Trust (Helping Hands)	-	12,083	-	(12,083)	-
Scottish Government (AAC Group Adults)	-	3,076	(3,076)	-	-
Scottish Government (Neurological Action Plan Development)	-	4,860	(4,860)	-	-
Individuals (Therapy)	-	4,947	-	(4,947)	-
	<u>-</u>	<u>252,957</u>	<u>(216,050)</u>	<u>(36,907)</u>	<u>-</u>
TOTAL FUNDS	<u>1,401,275</u>	<u>749,824</u>	<u>(688,683)</u>	<u>-</u>	<u>1,462,416</u>

Bobath Scotland

**Notes to the Financial Statements – continued
For the Year Ended 31 March 2019**

21. COMPARATIVE FOR THE MOVEMENT IN FUNDS PREVIOUS YEAR – continued

	At 1 April 2017 £	Income £	Expenditure £	Transfer between funds £	At 31 March 2018 £
Unrestricted funds					
General Reserves Fund	351,474	472,448	(481,116)	10,813	353,619
Designated Fund – Property	990,119	-	-	7,537	997,656
Designated Fund – Bobath Training Course	-	-	-	50,000	50,000
	<u>1,341,593</u>	<u>472,448</u>	<u>(481,116)</u>	<u>68,350</u>	<u>1,401,275</u>
Restricted funds					
Act Foundation (Baby Bobath)	-	1,500	(1,500)	-	-
Agnes Hunter Trust (Physio Therapist Salary)	-	4,000	(4,000)	-	-
Awards for All (Alternative & Augmentative Communication Group)	-	3,020	(3,020)	-	-
Big Lottery (Right Start)	-	82,393	(82,393)	-	-
Chance to Connect (Teen Academy)	-	11,770	(11,770)	-	-
Children's Aid (Equipment)	-	6,930	(6,930)	-	-
Corra Foundation (Children, Young People & Families)	-	50,000	(50,000)	-	-
Gannochy Trust (Perthshire Adults)	-	3,000	(3,000)	-	-
James Anderson (Research)	-	15,000	(15,000)	-	-
Health & Social Care Alliance (Teen Academy)	-	27,015	(27,015)	-	-
Hedley Foundation (Play Equipment)	-	745	(745)	-	-
People's Postcode (Baby Bobath)	-	6,020	(6,020)	-	-
Ponton House Trust (Edinburgh Families)	-	2,000	(2,000)	-	-
R S Macdonald (Adult Therapy)	-	50,402	-	(50,402)	-
Robertson Trust (Adult Therapy)	-	10,000	-	(10,000)	-
Stafford Trust (Baby Bobath)	-	4,398	(4,398)	-	-
Individuals (Therapy)	-	7,948	-	(7,948)	-
	<u>-</u>	<u>286,141</u>	<u>(217,791)</u>	<u>(68,350)</u>	<u>-</u>
TOTAL FUNDS	<u>1,341,593</u>	<u>758,589</u>	<u>(698,907)</u>	<u>-</u>	<u>1,401,275</u>

The purpose of the Restricted Funds is as noted above, in brackets.

Transfers between funds - Where full delivery of the project has been completed monies are transferred to unrestricted funds.

Designated Funds - It was decided by the trustees to recognise a designated fund equal to the net book value of the property less related borrowings; together with funds for a specific self-funded project delivering the Bobath Training Course to increase the number of specialist CP therapists in Scotland.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	28,415	1,156,757	-	1,185,172
Fixed Assets Investments	98,840	-	-	98,840
Current Assets	292,400	62,267	116,591	471,258
Current Liabilities	(25,469)	(25,437)	(116,591)	(167,497)
Long Term Liabilities	-	(125,357)	-	(125,357)
Net Assets at 31 March 2019	<u>394,186</u>	<u>1,068,230</u>	<u>-</u>	<u>1,462,416</u>

Comparatives for analysis of net assets between funds

	General Funds	Designated Funds	Restricted Funds	Total Funds At 31.03.18
	£	£	£	£
Tangible Fixed Assets	41,886	1,173,017	-	1,214,903
Fixed Assets Investments	95,751	-	-	95,751
Current Assets	245,427	50,000	63,150	358,577
Current Liabilities	(29,445)	(24,567)	(63,150)	(117,162)
Long Term Liabilities	-	(150,794)	-	(150,794)
	<u>353,619</u>	<u>1,047,656</u>	<u>-</u>	<u>1,401,275</u>

23. OTHER FINANCIAL COMMITMENTS

Financial commitments under non-cancellable operating leases will result in total future minimum lease payments of £22,399 (2018: £14,382) falling due.