

**REGISTERED CHARITY NUMBER: SC022695**

**Report of the Trustees and  
Financial Statements For The Year Ended 31 March 2020  
for  
Bobath Scotland**



## **Bobath Scotland**

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## Bobath Scotland

### Report of the Trustees for the Year Ended 31 March 2020

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The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ending 31 March 2020.

#### Significant events

A new coronavirus disease (COVID-19) causing respiratory symptoms was first identified in December 2019 in Wuhan, China. The World Health Organisation declared a Public Health Emergency of International Concern on 30th January 2020 and declared the outbreak of COVID-19 a pandemic on the 11th March 2020, meaning that COVID-19 had spread worldwide with resulting business and social disruption.

We are writing this report in the midst of the coronavirus COVID-19 pandemic where we have had to focus on adapting our services to support people with cerebral palsy who were specifically identified as "vulnerable" by both Scottish and UK governments. As restrictions in Scotland only began in mid-March 2020, this report mainly focusses on our activities for the whole year from April 2019 until March 2020, which marked a milestone year for us as we celebrated 25 years of Bobath Scotland's existence.

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. **From 1<sup>st</sup> April 2020 we legally changed our name to become Cerebral Palsy Scotland.** Our mission remains clear, which is to help people with cerebral palsy, build skills, knowledge and confidence and we advocate for the CP community to have life-long access to knowledgeable, compassionate services and support.

#### 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

For twenty-five years, providing specialist intensive therapy using the Bobath concept has been at the heart of what we do. We are here today because a handful of families had grown frustrated at travelling to London to access specialist therapy for their children. They therefore established our specialist Glasgow centre.

## Bobath Scotland

### Report of the Trustees for the Year Ended 31 March 2020

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Today, as we celebrate our silver anniversary, we are proud to say that alongside our individual therapy for both children and adults we also do so much more:

- we deliver outreach therapy across Scotland
- we bring the CP community together through organising group activities for a range of ages and stages
- we work to share CP-specific information both online and face-to-face
- we run the annual Cerebral Palsy Scotland conference
- we train professionals, families and carers
- we are advocates for policy change, pressing for everyone with CP to have life-long access to knowledgeable, compassionate services and support.

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 137 children and 51 adults either in the centre or through outreach and home visits for individual therapy, group projects and as part of clinical training programmes (compared to 130 children and 43 adults the previous year).

#### Groups

During the year we ran a variety of therapy led 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 entirely 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 Grocers Charity and others, 17 children and their families were welcomed to our **Bobath Babies** groups which ran fortnightly throughout the year.

We continued to deliver our successful **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. Our aim for these groups is to ensure a mix of fun social interaction and specialist therapy support. The groups continue to be over-subscribed but due to intensive input required to ensure they are a meaningful experience for the children, numbers are necessarily limited.

This year we looked at how we **support teenagers** slightly differently. From our experience we know that this is an important time of development as young people look to transition into adult life whilst at the same time experiencing the pressure of having to take exams and think about what independent life may mean for them. We had begun to explore the possibilities of a joint pilot project with Kelvinside Academy's Innovation Studio with 2 young people with CP being supported by Bobath Scotland therapists to participate in Kelvinside's NuVu design programme alongside Kelvinside Academy pupils. Unfortunately, the coronavirus restrictions forced this work to have to pause, but we are hopeful that we will be able to resume this work in due course.

Between November and February we piloted our first **Kitchen Craft** group to support independent living skills for young adults with CP to learn to tackle the everyday skills of living independently.

## **Bobath Scotland**

### **Report of the Trustees for the Year Ended 31 March 2020**

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Supported by the Morrison's Foundation, 4 young adults completed a bespoke cookery module through a mixture of individual home sessions and group sessions the centre that looked at processes such as measuring, knife skills: slice, chopping, spreading, spoon skills: scooping, stirring, oven and hob management, pouring liquids and workspace management. By the end of the sessions the adults were better able to live independently, had a better understanding of how to manage their own weight and eating healthily and they had the opportunity to socialise and cook for friends and family. The group have stayed in touch independently and continue to share recipes and tips with each other on social media.

We secured funding through the Scottish Government's Section 10 funding grant to support **adult AAC users** which was provide through a mixture of group and individual sessions. We are keen to explore with this group mentoring opportunities and were delighted that the adult and children's AAC groups 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 as we can from as many different areas as possible across Scotland. 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 Grampian. The work was delivered in partnership with local NHS teams and schools and was welcomed by health and education staff and families.

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 continue a programme of outreach work for 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.

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

Our work with Consultant Clinical Psychologist, Dr Joy Nisbet has continued throughout the year to further our understanding of how we can support mental health and wellbeing for people with cerebral palsy, their families and carers. All our therapy team undertook training in The Individual Recovery Outcomes Counter (I.ROC), an evidence-based outcome measurement tool created by partner charity, Penumbra, in order to measure the mental health and wellbeing journey for people who use our services. Having completed the training with Penumbra, Bobath therapists have been trialling I.ROC with our cerebral palsy community, particularly with children and young people, and we aim to feed back our findings to further develop this tool to support our community.

Throughout the year Dr Nisbet, continued to consider areas where specific psychologically informed supports might be indicated. Among the themes identified was a lack of any clear pathway for accessing supports and a need for more condition-specific specialist knowledge and skill in support services being offered to those diagnosed with cerebral palsy. There lacks consistency in service provision across different geographical areas and variations exist in terms of service access; both from what is available to who is seeking access. Our continued collaboration with Dr Nisbet illustrated that consideration of the psychological impact of living with cerebral palsy is particularly important to enhance outcomes for those accessing wider therapeutic supports at Bobath Scotland and beyond. As we continue to address this issue we trust this demonstrates our absolute commitment to providing services that support the whole person, including their mental health and wellbeing.

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

Bobath Scotland remain committed to ensuring that people with CP and their families have access to the right information and support throughout in their lives. We have therefore continued to promote, support and update [www.cerebralpalsyscotland.org.uk](http://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).

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### **Report of the Trustees for the Year Ended 31 March 2020**

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We also seek to connect the CP community in Scotland through sharing information and resources. The sixth annual Cerebral Palsy Scotland Conference & Exhibition took place on 1st October 2019 at Hampden Park and was attended by more than 300 people. Speakers included Bobath's own staff as well as representatives of families, academics and health professionals. The exhibition space was sold out and a variety of workshops and informal meetings also took place on the day. The event would not be possible without the continuing partnership with Digby Brown LLP and we were once again supported by 22 volunteers from DWP. Due to the current coronavirus restrictions, we have made the decision that the seventh annual conference will be online. Registration is currently open for the 7<sup>th</sup> annual conference to be held on 1<sup>st</sup> October 2020.

#### **Training**

We were delighted to have successfully delivered the Bobath Foundation Training Course between March and September 2019 that saw 17 NHS therapists from throughout Scotland trained as Bobath therapists and one of our own Senior therapists begin her Bobath Tutor training. This work recognised our long-held ambition to ensure greater expertise of the management and treatment of cerebral palsy amongst professionals throughout Scotland and also demonstrated our support for paediatric NHS services across Scotland and our desire to work in partnership with them. For many years we have endeavoured to ensure that as many professionals throughout Scotland are able to develop a specialist knowledge of cerebral palsy so that as many people in Scotland with cerebral palsy have access to better services in their local community. Hosting this course for professionals therefore was a significant step to ensuring better clinical knowledge and services for people with cerebral palsy. In order to deliver the course sustainably we had to designate funds of £62,267 from our 2018/19 accounts which covered the course costs and were spent during this financial year.

We also ran three further training programmes during the year, hosting the 3 UK Bobath centres clinical training in May 2019, further clinical supervision for our own therapy team with Senior Bobath Tutor and Occupational Therapist, Carolyn Simmons in September and in October bringing the BOHA (Both Hands Assessment) training course to Scotland for the first time, enabling 24 therapists from across the UK to train in this new assessment of bimanual performance in children aged 18 months-12 years who have bilateral cerebral palsy.

#### **Policy**

In November 2019, Bobath Scotland CEO, Stephanie Fraser, was appointed Chair of the Scottish Government's National Advisory Committee for Neurological Conditions. In December 2019 the government's Framework for Action for Neurological Conditions was published with a budget commitment of £4.5million for implementation over the next 5 years. An early implementation plan has been drawn up which includes looking at data, building local neurological networks in health and social care and working to improve the provision of condition specific online content through NHS sites. Because of our representation on the NACNC we continue our work to ensure that the needs of people with CP are represented in this work. The work sets out a framework for health and social care services for all neurological conditions but does 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.

#### **Recognition**

Bobath Scotland were one of five organisations awarded the first Lasting Difference Symbol in recognition of our commitment to organisational sustainability and impact and to recognise best practice in the field.

In February 2020 we successfully gained our Cyber Essentials accreditation as part of our digital development work

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for the Year Ended 31 March 2020**

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**Fundraising**

Fundraising continues to be our most important source of income and without the generosity of our donors and supporters 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 numbers of both children and adults who are able to access Bobath through an increased range of funded programmes. We have continued to embed certain services within our portfolio at no cost to service users, particularly our group projects, including our regular Bobath Babies group, and first assessment consultations for children and adults.

This year an even greater % (over 86%) of our income has come from fundraising, with charitable trusts and foundations continuing 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. 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 Position**

For the year ending 31<sup>st</sup> March 2020 the income of the charity from all sources was £747,918 (2019: £746,735) as detailed in the attached accounts. We are showing a net deficit for the year of £68,360 (compared to a surplus in 2019 of £61,141). This was a planned deficit because of the costs of the Bobath Therapists' Training Course and accounts for our designated funds in last year's accounts of £62,267 and which were spent as planned during the course of this year. We also gratefully acknowledge the immediate support from funders as the implications of Covid-19 were being felt during March. The total funds at 31<sup>st</sup> March were £1,394,056.

Bobath continues to try and match funding to need. We aim to ensure access for as many people with CP from across Scotland as possible and we aim to deliver a menu of services that provide life-long support as well as opening up access for as many as possible.

Expenditure on charitable activities totalled £637,346 (2019: £545,136) which represents 79% of our total expenditure. We continue to keep a tight rein on costs, although this year we have included one off costs for the planned rebranding and relaunch of the website and online resources which have seen costs increase. Fundraising costs also increased due to an increased number of events compared to last year, with the accompanying increase in Events income. The Bobath Training Course and also our work with Dr Nisbet supporting mental health and wellbeing for people with CP account for the increased costs in Therapy (Note 8 on Page 21).

**Investment Policy**

During this unprecedented period of a global pandemic, the valuation of our investments at 31<sup>st</sup> March 2020 showed a loss of £8,465, which is reflected in these accounts. However, 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.

**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" – after repayment of the bank loan, see note 20) 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 £378,916 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.

## **Bobath Scotland**

### **Report of the Trustees for the Year Ended 31 March 2020**

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The level of free reserves reported at 31<sup>st</sup> March 2020 represent around 6 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. However, given the current financial crisis that coronavirus has precipitated, the Trustees acknowledge that our fundraising prospects for the coming year are extremely vulnerable. We are currently forecasting a loss of around 50% of our budgeted income for the first 6 months of the new financial year and whilst we are looking at all the options available (including the Job Retention Scheme and the Coronavirus Business Interruption Loan Scheme) we are aware that maintaining a sufficient level of reserves in order to ride out the pandemic will be crucial to the longer term sustainability of our organisation.

The trustees have estimated that whilst emergency funding and support due to the Covid-19 response may be available during the first 6 months of the 2020/2021 financial year, it is to be expected that once these measures have been exhausted and the Government's Job Retention Scheme is wound up, that the funding situation will be extremely hard. 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 continue to employ our specialist staff, without whom we could not provide our services. We trust that because of the specialist nature of our staff, 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 £1,015,139. The purpose of this designated fund is to cover the costs of the property owned by the charity as explained in Note 21 on pages 26-27.

#### **Going Concern**

Given the current situation due to Covid-19, the Trustees are reviewing the charity's cash flow and reserves on a regular basis. 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. Given the current restrictions and the fact that the centre was closed from 23<sup>rd</sup> March 2020, the original 2020/21 budget presented to the Board and approved in February has had to be regularly revised to take into account the loss of fundraising events, community fundraising opportunities and the lack of self-funding opportunities for families whilst face to face therapy is not possible.

Because the Covid-19 situation is changing so frequently, we are currently budgeting and planning on a rolling 6 month basis. 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 pandemic. We are committed to conserving our cash flow and to concentrate on adapting our services to serve our beneficiaries in whatever ways we can in order to fulfil our charitable purposes of helping and supporting people in Scotland with CP.

The first quarter of the new financial year has been encouraging, although we are mindful that this encouraging first quarter may not reflect the income situation once the Job Retention Scheme has ceased and the financial impact of Covid-19 is felt by funders and the general economy later in the year. We are deeply grateful to our loyal funders who have advanced payments and released restrictions on funding in order that we can use our funds in the most efficient way possible. We have received £70,308 from the Scottish Government's Coronavirus Wellbeing Fund and we were successful in our application to the Coronavirus Business Interruption Loan Scheme for £150,000. In total, we have already received £243,702 of income for the year to support our delivery of services across Scotland during this first quarter of the 20/21 financial year.

#### **Property**

We continue to pay down the balance of the loan on our therapy centre at Bradbury House, Glasgow over the next 6 years. The Term Loan, which is with the Clydesdale Bank, currently stands at £125,357. 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**

On 1<sup>st</sup> April 2020 in order to better reflect the range of work that we do and so that we can increase awareness of cerebral palsy and work to reach everyone affected by CP across the country, Bobath Scotland took the positive strategic step forward to change our name to become Cerebral Palsy Scotland. Despite the challenge of undergoing a re-brand during lockdown due to Covid-19, it was important for us to proceed so that we could ensure as far as possible that at this crucial time, we were removing barriers for families being able to access our services and reflect our mission, to help all those in Scotland with cerebral palsy.

Our development 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 our organisation. In this light we have adapted to serve the needs of our community during the country's response to the Covid-19 pandemic. During this time we have therefore aimed to focus on the following:

- Raise awareness of the experiences of living with cerebral palsy during lockdown by engaging with policy makers and statutory services so that the needs of people with CP are taken into account in decision-making.
- Raise awareness with families and people with CP of the continued support Cerebral Palsy Scotland can offer at this time.
- Continued increased engagement with our beneficiaries so that they are able to feed in information and access the support they require during this time.

In line with government guidelines, the centre closed from 24<sup>th</sup> March 2020. We quickly moved to remote working so that we were able to respond to the increased number of enquires with telephones are being answered remotely and post being re-directed. We immediately began to offer free online consultations to families and service users through the NHS Attend Anywhere/NearMe system. We have also been regularly communicating with our families through lockdown and have seen enquiries significantly increase as we navigate through these times. In addition, we have been supporting children and families where NHS paediatric services have been re-deployed to support adult services and we have been feeding into Scottish Government to help produce and refine specific guidance.

During lockdown we have adapted our services to offer the following:

- Collated, highlighted and shared coronavirus and other news that is relevant to people with CP and their families shared via our website, social media and in a weekly e-newsletter circulated each Thursday during the period when the centre remained closed.
- Provided online consultations with a Bobath specialist therapist at no cost.
- Produced and shared blogs and articles focussed on responding to the needs of the CP community, for example around the importance of moving and keeping well, practical therapy tips and ideas, and emotional wellbeing. In addition, we also produced additional blogs that responded to issues that were recurring queries from our audience, e.g. employment issues, sourcing and wearing PPE, reintroducing carers into homes.
- Produced videos with a focus on moving and keeping well and therapy advice for specific groups (e.g. newly diagnosed babies and young children).
- Hosted online/virtual get-togethers, with a focus on adults with CP to provide social support and tackle isolation issues.
- Produced a lived experience survey of how lockdown was affecting people with CP that was shared with Scottish Government agencies (Clinical Priorities Team, the Shielding Policy Team) and also the Neurological Alliance of Scotland and the University of Glasgow in order to highlight what services people with CP needed most during this time.

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### **Report of the Trustees for the Year Ended 31 March 2020**

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- We have advocated for the CP community by highlighting areas of concern with Scottish Government and other relevant bodies, and sharing responses/successes.
- Cerebral Palsy Scotland immediately offered back up and support to all our NHS contacts through AHP managers, paediatric specialist services and adult service provider contacts.
- We shared relevant information from partner organisations relevant to supporting people with CP during Covid so that our service users were able to be as informed and supported as possible.

After risk assessing and advice from Scottish Government that our service fell into “Phase 3” of their “Route Map out of Lockdown” the centre re-opened on 13<sup>th</sup> July 2020. As social distancing rules are clearly going to be in place, particularly for our vulnerable beneficiaries for some time we have therefore had to adapt the centre physically with the installation of screens and sanitising stands as well as implementing new protocols and sourcing PPE before being able to resume face to face therapy. Given also that between 35 and 40% of our service users are in the “shielding group” and to date restrictions for this population have been extended to 31<sup>st</sup> July 2020, we are therefore planning for a phased opening. We need to ensure that our families feel safe and confident and are able to travel. The safety of our service users and staff will inevitably mean that we will have to plan for a reduced number of people being in the centre at any time. We therefore expect online consultations to remain an integral part of our services from now on.

#### **Outcomes**

However we provide our services, Cerebral Palsy Scotland remains committed to ensuring that collectively, our services 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**

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 Allison Matthews and Gillian Craig onto the Board of Trustees. Neil Lapping retired from the Board in March 2020.

#### **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.

## **Bobath Scotland**

### **Report of the Trustees for the Year Ended 31 March 2020**

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#### **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, Watford, and the Bobath Children's Therapy Centre, Cardiff in that each organisation was set up as independent but collaborative organisations providing specialist clinical Bobath therapy within their regions. The therapy staff in Scotland and Wales are employed by Bobath London and on permanent secondment with their costs recharged to Bobath Scotland and Wales. Bobath Wales changed its name to become Cerebral Palsy Cymru in June 2020.

#### **Risk management**

Risk review is an important agenda item for the trustees, particularly as we navigate our path through these unprecedented times. The trustees, together with staff and appropriate external advisors, such as our health and safety 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.

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### **Report of the Trustees for the Year Ended 31 March 2020**

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#### **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	Resigned 26/03/2020
J McPhail	
P Morris	
M O'Neill	Resigned 14/05/2019
K Colquhoun	
K Campbell	Appointed 14/05/2019
A Matthews	Appointed 17/02/2020
G Craig	Appointed 17/02/2020

**Chief Executive**  
Stephanie Fraser

**Auditors**  
Hardie Caldwell LLP  
Chartered Accountants  
Registered Auditors  
Citypoint 2  
25 Tyndrum Street  
Glasgow  
G4 0JY

<b>Bankers</b>	
Bank of Scotland	Clydesdale Bank
836 Crow Road	30 St Vincent Place
Glasgow	Glasgow
G13 1ET	G1 2HL

**Solicitors**  
Mitchells Robertson  
36 Hanover Street  
Glasgow  
G1 2AD

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### **Report of the Trustees for the Year Ended 31 March 2020**

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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 Johnstone – Chairman

Dated: 30<sup>th</sup> July 2020

## **Report of the Independent Auditors to the Members of Bobath Scotland**

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### **Opinion**

We have audited the financial statements of Bobath Scotland (the 'charity') for the year ended 31 March 2020 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 2020 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**

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### **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](http://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: 30 July 2020

**Bobath Scotland**
**Statement of Financial Activities**  
**Incorporating the Income and Expenditure Account**  
**for the Year Ended 31 March 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations	3	440,834	191,509	632,343	598,093
Charitable activities	4	43,758	11,938	55,696	103,253
Other trading activities	5	59,860	-	59,860	45,376
Investments	6	19	-	19	13
<b>Total</b>		<u>544,471</u>	<u>203,447</u>	<u>747,918</u>	<u>746,735</u>
<b>EXPENDITURE ON</b>					
Raising funds	7	170,467	-	170,467	143,547
Charitable activities	8	<u>467,725</u>	<u>169,621</u>	<u>637,346</u>	<u>545,136</u>
<b>Total</b>		<u>638,192</u>	<u>169,621</u>	<u>807,813</u>	<u>688,683</u>
Unrealised Net gains/(losses) on investments	16	<u>(8,465)</u>	<u>-</u>	<u>(8,465)</u>	<u>3,089</u>
<b>NET INCOME/(EXPENDITURE) BEFORE TRANSFERS</b>		(102,186)	33,826	(68,360)	61,141
Transfers between funds	21	<u>33,826</u>	<u>(33,826)</u>	<u>-</u>	<u>-</u>
<b>NET MOVEMENT IN FUNDS</b>		(68,360)	-	(68,360)	61,141
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>1,462,416</u>	<u>-</u>	<u>1,462,416</u>	<u>1,401,275</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>1,394,056</u>	<u>-</u>	<u>1,394,056</u>	<u>1,462,416</u>

**CONTINUING OPERATIONS**

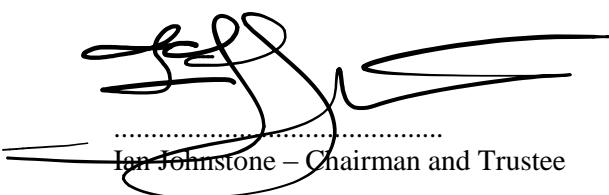
All income and expenditure has arisen from continuing activities.



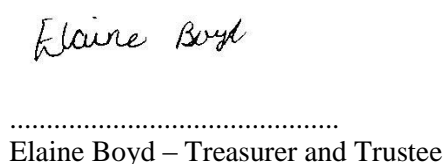
**Bobath Scotland****Balance Sheet  
At 31 March 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	15	1,155,587	-	1,155,587	1,185,172
Investments	16	90,375	-	90,375	98,840
		<u>1,245,962</u>	<u>-</u>	<u>1,245,962</u>	<u>1,284,012</u>
<b>CURRENT ASSETS</b>					
Debtors: amounts falling due within one year	17	99,449	-	99,449	99,145
Cash at bank and in hand		<u>202,146</u>	<u>65,117</u>	<u>267,263</u>	<u>372,113</u>
		301,595	65,117	366,712	471,258
<b>CREDITORS</b>					
Amounts falling due within one year	18	(54,417)	(65,117)	(119,534)	(167,497)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CURRENT ASSETS</b>		<u>247,178</u>	<u>-</u>	<u>247,178</u>	<u>303,761</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		1,493,140	-	1,493,140	1,587,773
<b>CREDITORS</b>					
Amounts falling due after more than one year	19	<u>(99,084)</u>	<u>-</u>	<u>(99,084)</u>	<u>(125,357)</u>
<b>NET ASSETS</b>		<u>1,394,056</u>	<u>-</u>	<u>1,394,056</u>	<u>1,462,416</u>
<b>FUNDS</b>					
Unrestricted funds - general	21			378,916	394,186
- designated - Property				1,015,140	1,005,963
- designated - Bobath Training Course				-	62,267
Restricted funds	21			<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>				<u>1,394,056</u>	<u>1,462,416</u>

The financial statements were approved by the Board of Trustees on 30<sup>th</sup> July 2020 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 2020

	Cash flow Notes	2020 £	2019 £
<b>Cash used in operating activities</b>	1	<u>(79,432)</u>	<u>81,933</u>
<b>Cash flows from investing activities</b>			
Interest		19	13
Less purchase of investments		(35,251)	-
Add disposal of Investments		<u>35,251</u>	<u>-</u>
<b>Cash provided by (used in) investing activities</b>		<u>19</u>	<u>13</u>
<b>Cash flows in financing activities</b>			
Repayment of borrowing		(25,437)	(24,567)
<b>Cash used in financing activities</b>		<u>(25,437)</u>	<u>(24,567)</u>
Increase (decrease) in cash in the year		(104,850)	57,379
Cash and cash equivalents at the beginning of the year		<u>372,113</u>	<u>314,734</u>
<b>Total cash and cash equivalents at the end of the year</b>		<u><u>267,263</u></u>	<u><u>372,113</u></u>

### Notes to the Cash Flow Statement

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

	2020 £	2019 £
Net Movement in Funds	(68,360)	61,141
Add Depreciation	29,585	29,731
Deduct Interest income	(19)	(13)
(Gains)/Losses on Investments	8,465	(3,089)
(Increase)/Decrease Debtors	(304)	(55,302)
Increase/(Decrease) Creditors	<u>(48,799)</u>	<u>49,465</u>
<b>Net Cash used in operating activities</b>	<u><u>(79,432)</u></u>	<u><u>81,933</u></u>

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 March 2020**

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**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**

In their assessment of going concern the trustees have also considered the current and developing impact on the charity as a result of the COVID-19 virus.

The COVID-19 pandemic has had a significant, immediate impact on the charity's operations. Due to the lockdown restrictions currently in force, the charity closed the therapy centre on 24th March 2020 and can only generate unrestricted income in a limited capacity. Charitable services moved to online consultations and sessions. The charity relies on fundraising and legacies to support the annual budgeted charitable activity costs and events have been cancelled for the current year due to social distancing measures being in place. Projects and services are supported by Trusts and Foundations who have continued to show their support with sympathetic and flexible arrangements. It is not clear how long the current circumstances are likely to last and what the long term impact will be.

In response to these unique circumstances, the trustees have accessed the government's furlough staff support scheme and have also been approved for additional borrowing under the Coronavirus Business Interruption Loan Scheme. The charity has received support from the Scottish Government emergency funding Wellbeing scheme together with additional funding from Trusts and Foundations. After risk assessment, the trustees have made the decision to re-open the therapy centre on 13 July 2020 on a phased return basis. Additionally, a number of staff have voluntarily reduced their salary on a temporary basis to assist the cash flow of the charity. Furthermore, the trustees have revised budgets and cash flows, considered management accounts and reviewed the resources of the charity to include considerations for COVID-19. The trustees have a reasonable expectation the charity has adequate resources to continue in operational existence for the foreseeable future. There are no known material uncertainties and it is therefore appropriate to prepare the financial statements on a going concern basis.

**2. ACCOUNTING POLICIES (continued)**

**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.

**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	- 20% - 33% on cost

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

**2. ACCOUNTING POLICIES - continued**

**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.

**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 2020

#### 3. DONATIONS

	2020	2019
	£	£
Trust income, grants and donations	480,749	408,870
Legacies	31,210	73,639
Supporters' and parents' donations	50,825	48,819
Community fundraising	44,198	48,174
Corporate donations	<u>25,361</u>	<u>18,591</u>
	<u>632,343</u>	<u>598,093</u>

#### 4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2020	2019
		£	£
Health Board fees	Service provision for cerebral palsy	-	70,290
Training course income	Service provision for cerebral palsy	12,341	-
Therapy income	Service provision for cerebral palsy	11,417	6,047
Self-funding	Service provision for cerebral palsy	20,000	18,980
Scottish Government	Service provision for cerebral palsy	<u>11,938</u>	<u>7,936</u>
		<u>55,696</u>	<u>103,253</u>

#### 5. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Dragon Boats	14,401	13,987
Ball	23,107	-
Golf Day	-	9,793
Sundry Events	3,152	2,396
Rents received	<u>19,200</u>	<u>19,200</u>
	<u>59,860</u>	<u>45,376</u>

#### 6. INCOME FROM INVESTMENTS

	2020	2019
	£	£
Bank interest received	<u>19</u>	<u>13</u>

**Bobath Scotland****Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020****7. FUNDRAISING COSTS**

	2020	2020	2019	2019
	£	£	£	£
Staff costs		109,407		106,270
Employer Pension		4,489		3,507
Print & design		6,460		1,475
General fundraising		30,145		21,972
Dragon Boats	7,453		6,733	
Ball	11,933		-	
Golf Day	-		3,331	
Sundry Events	580		259	
		<u>19,966</u>		<u>10,323</u>
		<u>170,467</u>		<u>143,547</u>

**8. CHARITABLE ACTIVITIES COSTS**

	2020	2019
	£	£
Therapists' salaries, pensions, costs and expenses	385,689	295,030
Therapy supplies	4,163	3,745
Centre running costs	192,802	191,702
Support costs (note 9)	40,688	41,007
Governance costs (note 10)	<u>14,004</u>	<u>13,652</u>
	<u>637,346</u>	<u>545,136</u>

**9. SUPPORT COSTS**

	2020	2019
	£	£
Centre running costs (including staff)	27,808	28,505
Professional fees	4,257	3,632
Depreciation	7,397	7,433
Loan Interest	<u>1,226</u>	<u>1,437</u>
	<u>40,688</u>	<u>41,007</u>

**10. GOVERNANCE COSTS**

	2020	2019
	£	£
Staff Costs	8,694	8,522
Audit fees	<u>5,310</u>	<u>5,130</u>
	<u>14,004</u>	<u>13,652</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020**

**11. NET INCOME / (EXPENDITURE)**

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

	2020	2019
	£	£
Audit Fees (Net of VAT)	4,425	4,275
Depreciation - owned assets	<u>29,585</u>	<u>29,731</u>

**12. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

**13. ANALYSIS OF STAFF COSTS**

	2020	2019
	£	£
Salaries	247,372	244,852
Employer pension	12,345	10,007
Social security costs	<u>18,881</u>	<u>18,294</u>
	<u>278,598</u>	<u>273,153</u>

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

	2020	2019
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 2020 (2019 - 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 £175,522 (2019: £172,822).

One employee (2019: 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.



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES  
PREVIOUS YEAR

	Unrestricted Funds £	Restricted Funds £	2019 Total Funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations	353,072	245,021	598,093
Charitable activities	95,317	7,936	103,253
Other trading activities	45,376	-	45,376
Investments	13	-	13
<b>Total</b>	<u>493,778</u>	<u>252,957</u>	<u>746,735</u>
<b>EXPENDITURE ON</b>			
Raising funds	143,547	-	143,547
Charitable activities			
Therapy for cerebral palsy	329,086	216,050	545,136
<b>Total</b>	<u>472,633</u>	<u>216,050</u>	<u>688,683</u>
Unrealised Net gains(losses) on investments	<u>3,089</u>	<u>-</u>	<u>3,089</u>
<b>NET INCOME/(EXPENDITURE) BEFORE TRANSFERS</b>	24,234	36,907	61,141
Transfers between funds	<u>36,907</u>	<u>(36,907)</u>	<u>-</u>
<b>NET MOVEMENT IN FUNDS</b>	61,141	-	61,141
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>1,401,275</u>	<u>-</u>	<u>1,401,275</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,462,416</u>	<u>-</u>	<u>1,462,416</u>

15. TANGIBLE FIXED ASSETS

	Freehold property £	Therapy Equipment £	Furniture & fittings £	Office Equipment £	Totals £
<b>COST</b>					
At 1 April 2019 and 31 March 2020	<u>1,313,074</u>	<u>116,598</u>	<u>95,459</u>	<u>101,142</u>	<u>1,626,273</u>
<b>DEPRECIATION</b>					
At 1 April 2019	156,317	112,135	85,488	87,161	441,101
Charge for year	<u>16,260</u>	<u>1,278</u>	<u>5,616</u>	<u>6,431</u>	<u>29,585</u>
At 31 March 2020	<u>172,577</u>	<u>113,413</u>	<u>91,104</u>	<u>93,592</u>	<u>470,686</u>
<b>NET BOOK VALUE</b>					
At 31 March 2020	<u>1,140,497</u>	<u>3,185</u>	<u>4,355</u>	<u>7,550</u>	<u>1,155,587</u>
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>

Included in cost of freehold property is freehold land of £500,000 (2019 - £500,000) which is not subject to depreciation.

## Bobath Scotland

### Notes to the Financial Statements - continued for the Year Ended 31 March 2020

#### 16. INVESTMENTS

	Listed investments £
<b>MARKET VALUE</b>	
As at April 2019	98,840
Additions	35,251
Disposals	(35,251)
Revaluations	<u>(8,465)</u>
At 31 March 2020	<u>90,375</u>

All investments are listed in the UK.

#### 17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	-	17,035
Other debtors	89,943	6,384
Prepayments	<u>9,506</u>	<u>75,726</u>
	<u>99,449</u>	<u>99,145</u>

#### 18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	10,547	8,553
Social security and other taxes	6,064	5,282
VAT	627	627
Deferred income	65,117	116,591
Accrued expenses	8,940	9,460
Pension contributions	1,966	1,547
Bank Loan (see note 20)	<u>26,273</u>	<u>25,437</u>
	<u>119,534</u>	<u>167,497</u>

#### Deferred Income

	1 April 2019 £	Release of 2019 deferrals £	Deferral of 2020 income received £	31 March 2020 £
Voluntary Income (Restricted)	116,591	(91,491)	40,017	65,117
Activities for generating funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>116,591</u>	<u>(91,491)</u>	<u>40,017</u>	<u>65,117</u>

## Bobath Scotland

### Notes to the Financial Statements - continued for the Year Ended 31 March 2020

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

	2020	2019
	£	£
Bank loans - 2-6 years (see note 20)	<u>99,084</u>	<u>125,357</u>

#### 20. SECURED DEBTS AND LOAN REPAYMENTS

The following secured debts are included within creditors:

	2020	2019
	£	£
Bank loans	<u>125,357</u>	<u>150,794</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 2020

#### 21. MOVEMENT IN FUNDS

	At 1 April 2019 £	Income £	Expenditure £	Transfer between funds £	At 31 March 2020 £
<b>Unrestricted funds</b>					
General Reserves Fund	394,186	544,471	(584,390)	24,649	378,916
Designated Fund – Property	1,005,963	-	-	9,177	1,015,140
Designated Fund – Bobath Training Course	62,267	-	(62,267)	-	-
	<u>1,462,416</u>	<u>544,471</u>	<u>(646,657)</u>	<u>33,826</u>	<u>1,394,056</u>
<b>Restricted funds</b>					
Agnes Hunter Trust (Physio Therapist Salary)	-	4,000	(4,000)	-	-
Alexander Moncur (Tayside Children)	-	5,000	(5,000)	-	-
Big Lottery (Right Start)	-	86,333	(86,333)	-	-
Colin John Grant Charitable Trust (Tayside Outreach)	-	500	(500)	-	-
Corra Foundation (Children, Young People & Families)	-	50,000	(50,000)	-	-
Henry Miller (Tayside Children)	-	1,000	(1,000)	-	-
People's Postcode (Fundraiser Salary)	-	7,850	(7,850)	-	-
Ponton House (Edinburgh & Lothian Children)	-	2,000	(2,000)	-	-
Robertson Trust (Helping Hands)	-	22,917	-	(22,917)	-
SCVO (Cyber Essentials/Accreditation)	-	1,000	(1,000)	-	-
Scottish Government (AAC Group Adults)	-	8,976	(8,976)	-	-
Scottish Government (Neurological Action Plan Development)	-	2,962	(2,962)	-	-
Individuals (Therapy)	-	10,909	-	(10,909)	-
	<u>-</u>	<u>203,447</u>	<u>(169,621)</u>	<u>(33,826)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>1,462,416</u>	<u>747,918</u>	<u>(816,278)</u>	<u>-</u>	<u>1,394,056</u>

## Bobath Scotland

### Notes to the Financial Statements – continued For the Year Ended 31 March 2020

#### 21. COMPARATIVE FOR THE MOVEMENT IN FUNDS PREVIOUS YEAR - continued

	At 1 April 2018	Income	Expenditure	Transfer between funds	At 31 March 2019
	£	£	£	£	£
<b>Unrestricted funds</b>					
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>
<b>Restricted funds</b>					
Agnes Hunter Trust (Physio Therapist Salary)	-	4,000	(4,000)	-	-
Alexander Moncur (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 (Teen Academy)	-	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>
<b>TOTAL FUNDS</b>	<u>1,401,275</u>	<u>749,824</u>	<u>(688,683)</u>	<u>-</u>	<u>1,462,416</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 2020

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	15,090	1,140,497	-	1,155,587
Fixed Assets Investments	90,375	-	-	90,375
Current Assets	301,595	-	65,117	366,712
Current Liabilities	(28,144)	(26,273)	(65,117)	(119,534)
Long Term Liabilities	-	(99,084)	-	(99,084)
Net Assets at 31 March 2017	<u>378,916</u>	<u>1,015,140</u>	<u>-</u>	<u>1,394,056</u>

Comparatives for analysis of net assets between funds

	General Funds	Designated Funds	Restricted Funds	Total Funds At 31.03.19
	£	£	£	£
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)
	<u>394,186</u>	<u>1,068,230</u>	<u>-</u>	<u>1,462,416</u>

23. OTHER FINANCIAL COMMITMENTS

Financial commitments under non-cancellable operating leases will result in total future minimum lease payments of £12,940 (2019: £22,399) falling due.

**Bobath Scotland****Detailed Statement of Financial Activities  
for the Year Ended 31 March 2020**

	2020 £	2019 £
<b>INCOME AND ENDOWMENTS FROM</b>		
<b>Donations</b>		
Trust income, grants and donations	480,749	408,870
Legacies	31,210	73,639
Supporters' and parents' donations	50,825	48,819
Community Fundraising	44,198	48,174
Corporate donations	25,361	18,591
	<u>632,343</u>	<u>598,093</u>
<b>Income from charitable activities</b>		
Health Board fees	-	70,290
Training course income	12,341	-
Self-funding	20,000	18,980
Therapy Income	11,417	6,047
Scottish Government	11,938	7,936
	<u>55,696</u>	<u>103,253</u>
<b>Other trading activities</b>		
Dragon Boats	14,401	13,987
Ball	23,107	-
Golf Day	-	9,793
Sundry Events	3,152	2,396
Rents received	19,200	19,200
	<u>59,860</u>	<u>45,376</u>
<b>Income from investments</b>		
Gain on Investments	-	3,089
Bank interest received	19	13
	<u>19</u>	<u>3,102</u>
<b>Total income</b>	<u>747,918</u>	<u>749,824</u>
<b>EXPENDITURE ON</b>		
<b>Fundraising costs</b>		
Salaries and NIC	109,407	106,270
Employer Pension	4,489	3,507
Print & Design	6,460	1,475
Carried forward	120,356	111,252

**Bobath Scotland****Detailed Statement of Financial Activities  
for the Year Ended 31 March 2020**

	2020 £	2020 £	2019 £	2019 £
<b>Fundraising costs</b>				
Brought forward		120,356		111,252
General fundraising		30,145		21,972
Dragon Boat/Cycle	7,453		6,733	
Ball	11,933		-	
Golf Day	-		3,331	
Sundry Events	580		259	
		<u>19,966</u>		<u>10,323</u>
		<u>170,467</u>		<u>143,547</u>
 <b>Charitable activities</b>				
Salaries and NIC		125,916		123,045
Employer Pension		6,632		5,652
Therapists' salaries, costs and expenses		364,434		274,381
Therapists' Employer's Pension		21,255		20,649
Therapy supplies		4,163		3,745
Other centre running costs		54,736		59,132
Professional fees		11,717		9,398
Depreciation		29,585		29,731
Loan interest		4,904		5,751
Salaries and office costs		8,694		8,522
Audit fees		5,310		5,130
		<u>637,346</u>		<u>545,136</u>
 Loss on investments		<u>8,465</u>		<u>-</u>
 <b>Total expenditure</b>		<u>816,278</u>		<u>688,683</u>
 <b>Net income / (expenditure)</b>		<u>(68,360)</u>		<u>61,141</u>