

REGISTERED CHARITY NUMBER: SC022695

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2021
for
Cerebral Palsy Scotland**

Cerebral Palsy Scotland

Contents of the Financial Statements for the Year Ended 31 March 2021

	Page
Report of the Trustees	1 to 11
Report of the Independent Auditors	12-14
Statement of Financial Activities	15
Balance Sheet	16
Cash Flow Statement	17
Notes to the Financial Statements	18 to 29
Detailed Statement of Financial Activities	30 to 31

Cerebral Palsy Scotland

Report of the Trustees for the Year Ended 31 March 2021

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ending 31 March 2021.

Significant events

This year has been a year like no other with Covid-19 causing significant disruption at all levels. Covid-19 was first identified in December 2019 in Wuhan, China, declared a Public Health Emergency of International Concern by the World Health Organisation on 30th January 2020 and subsequently a worldwide pandemic on the 11th March 2020, meaning that the worldwide pandemic has dominated the year to 31st March 2021. To date, we continue to operate with Covid-19 related restrictions. Over the last year we have focussed on **adapting our services to support people with cerebral palsy who were specifically identified as “vulnerable” by both Scottish and UK governments** in March 2020.

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 2019).

OBJECTIVES AND ACTIVITIES

On 1st 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, the organisation changed its name to Cerebral Palsy Scotland (previously Bobath 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.

What is Cerebral Palsy (CP)?

Cerebral palsy (CP) is the most common physical disability in childhood, and around one in 500 births results in a diagnosis of CP. It is a physical disability that affects movement and posture. Because cerebral palsy is an umbrella term, the impact on a person's life depends on the type of CP they have, the area of the body affected and the severity of the condition. People with CP may also have a range of associated physical and cognitive impairments:

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

In Scotland, there is not enough specialist support and services for people with cerebral palsy and their families.

Cerebral Palsy Scotland exists to close this gap.

We are proud to present our first trustees' report under our new branding.

Cerebral Palsy Scotland

Report of the Trustees for the Year Ended 31 March 2021

What we do

For twenty-five years, providing specialist intensive therapy using the Bobath concept has been at the heart of what we do. Whilst the services we have been able to offer during 2020/21 have been subject to the travel, social distancing and public health restrictions due to the pandemic, our staff team are able to offer a range of lifelong services alongside our individual therapy for both children and adults including:

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

Our growth and our ambition are guided by what is best and what is needed for the CP community in Scotland. Even during lockdown and throughout the year, we have listened closely to the needs of our beneficiaries and their families and looked to adapt our services to ensure we help people with CP build skills, knowledge, confidence and relationships and make the most of their abilities.

Therapy

During the year we have been severely restricted in the numbers of people we have been able to see because of Covid-19 related restrictions and therefore our numbers of people seen in person for in person therapy are lower than previous years. From March 2020 the centre was closed because of the national lockdown. During this period we were able to offer virtual appointments through the NHS Near Me online consulting platform so that we could provide some form of tailored support to families. We were able to re-open on a restricted basis from 13th July 2020 having instituted strict infection control and social distancing procedures for sessions in the centre or for staff to undertake home visits and we have been able to remain open and to offer in person therapy since then, although we operate on a “virtual first” basis which means that everyone who contacts us for any of our services will be offered either an online consultation or a telephone call in the first instance so that our therapists can risk assess the appropriate next steps.

Between July 2020 and March 2021 we treated a total of 107 individuals (52 adults and 55 children) compared with 188 people in total for the whole year in 2019/20 (137 children and 51 adults). The contrast in numbers is entirely due to restrictions in that we are currently unable to accommodate group sessions or run any training courses. We are also restricted in the numbers of people we can accommodate in the centre at any one time.

Despite the restrictions we completed a total of 552 therapy sessions, either in person, online or as a home/school visit. These included:

- 342 sessions delivered since mid-July in the centre (116 adult sessions, 226 children and family sessions)
- 104 virtual “Near Me” sessions (43 adults, 61 children)
- 21 home visits (14 adult sessions, 7 child and family sessions)
- 272 CP Connect sessions (125 adult sessions, 147 child and family sessions)
- 6 adults on the Helping Hands programme
- 4 self-funded blocks for children
- 7 babies were treated during the year

During the year we were able to complete Year 5 of our National Lottery funded *Right Start* project by the end of October and we were able to develop a new model of intervention, *CP Connect*, in response to the issues of people with CP were experiencing as they were unable to access community services during the pandemic.

Cerebral Palsy Scotland

Report of the Trustees for the Year Ended 31 March 2021

CP Connect remains an important model of service delivery during 2021/2022 as statutory services have still not returned to pre-pandemic levels of operation and access continues to be variable throughout different areas of Scotland.

Communications

Information sharing and online communications became a key element of supporting our community by keeping people with CP updated with the latest guidance and responding to queries during the year. As the country went into lockdown we experienced a significant increase in enquiries and throughout the restrictions we have noted an increase amongst people with CP and their families in the levels of anxiety experienced. For many people as community services shut down or were severely restricted, we were the only organisation that they could turn to for condition-specific advice.

We launched an online Coronavirus and Cerebral Palsy guidance page on our website before the end of March 2020. This summarised key information on the risks for people with CP, advice on managing carers and support workers coming into the home during lockdown, accessing and using PPE (Personal Protective Equipment), advice on hand washing, mask wearing for those with additional mobility, respiratory or perceptual issues and general advice on staying well whilst access to services was severely reduced.

The challenge was to keep up with the fast pace of the changing guidance throughout the year. At the beginning of the year we needed to understand the implications of shielding for our population and we were pleased to contribute to the Scottish Government's understanding of the lived experience of children and adults who were shielding or who chose to shield, that fed into the Government's decision to pause shielding. Additional developments, such as the introduction of the Tier system, restrictions on travel and the return of schools, also meant we had to keep our advice and communications up to date. The re-imposition of the lockdown restrictions at Christmas meant that, again, there was an increase in enquiries from people dealing with issues in isolation. We also had to keep pace with developments, such as the roll out of the vaccine programme and the implications for people with CP, their family members, paid and unpaid carers who were looking to be vaccinated as early as possible. One website user wrote:

"There has been minimal intelligent comment about what to do – especially for people with cerebral palsy. Your site is full of intelligent, practical advice that is CP-related on dealing with the coronavirus. I am so glad that I came across your website – it really helps."

Highlights of our communications support throughout the year include:

- We issued 29 e-newsletters to over 1500 subscribers
- Our website had over 10,000 individual users and over 28,000 page views
- The "Covid 19 and Cerebral Palsy" page accounting for 17% of all views.
- A weekly 'virtual coffee' session for adults with CP ran on Zoom and during both the first (April – July) and the second (January – March) lockdowns and built up a regular group of attendees. These groups established a peer support network and enabled further information sharing.
- 238 people viewed a session with CEO, Stephanie Fraser at the Online Disability Show which covered key questions about staying safe, healthy and the support being offered during lockdown by Cerebral Palsy Scotland

Lived Experience of People with Cerebral Palsy

Keeping in touch with the challenges faced by the CP community over the year has been essential in order that we remain flexible and able to address the specific needs that have arisen during this unprecedented time. During the year we have undertaken 3 surveys with our community to gather evidence of the impact of lockdown and the continuing restrictions on our community. We were keen to use the survey findings to identify the priorities for support and adapt our services accordingly

Cerebral Palsy Scotland

Report of the Trustees for the Year Ended 31 March 2021

Our surveys were conducted in May and September 2020 and in February 2021 and gave us a helpful, if concerning, picture of the issues people faced. Headline findings included:

- As time went on, the negative impact restrictions were having on people's mental health significantly increased.
- Decline in wellbeing was not restricted to the person with CP but had also impacted on other people in the family.
- The majority of families felt that they had become more isolated.
- Deterioration of physical health was a constant issue for people with CP.
- 63% reported that their care arrangements had still not returned to pre-Covid levels by February 2021.
- There was significant support for the vaccination programme.
- 83% were happy with the level of support they were receiving from Cerebral Palsy Scotland, although some expressed frustration that group activity could not go ahead.

In addition to using the surveys to guide us how to adapt our services through the year, we have also shared our findings with Scottish Government, NHS, academic studies and with umbrella bodies such as the Neurological Alliance of Scotland and the Health and Social Care Alliance.

Mental Health and Wellbeing

Our work with Consultant Clinical Psychologist, Dr Joy Nisbet, has continued throughout the year to provide psychological support to people with CP and their families through CP Connect and supporting the therapy team to be able to deliver psychologically informed support and so complementing their Bobath approach. Dr Nisbet shared her findings on supporting individuals with cerebral palsy at the annual conference in her presentation; *"Wellbeing: cultivating a landscape for growth"*. She also built on her earlier report from 2019 and produced 2 further updates; *"Reflections on Wellbeing Focus: Review of Clinical Psychological Collaboration"* in January 2021 and *"Updated Considerations on Wellbeing in Cerebral Palsy"* in June 2021 which have been shared with Scottish Government as part of the recommendations from our CP Connect project.

Bringing the Cerebral Palsy Community of Scotland together

Cerebral Palsy 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 therefore continued to promote, support and update our website in order to ensure that it also serves as a knowledge bank for people and families living with CP across Scotland. The directory shares information on CP, details of services for people with CP, equipment, therapy and advice.

Despite lockdowns and restrictions, we have remained committed to ensuring that the CP community in Scotland remained connected through sharing information and resources. The 8th annual Cerebral Palsy Scotland Conference & Exhibition moved online on 1st October 2020. The event was supported by Digby Brown LLP and attended by 110 people on the day with a further 120 people viewing sessions on catch up. Registration is currently open for the 9th annual conference to be held on 7th October 2021.

World CP Day

Our contribution to World Cerebral Palsy Day on 6th October 2020 was boosted by the involvement of our patron, HRH The Duchess of Gloucester, who chose Cerebral Palsy Scotland to be her first online Zoom meeting where she met with the CEO, a family and an adult who had received support during lockdown. They were able to speak to HRH about their experiences. An edited video of the meeting, as well as stills shots, were shared on the Royal Family's social media platforms which resulted in the video being watched by 25.4k people on Twitter, 242,482 on Instagram and was liked by more than 5.5k people on Facebook, which is a total of 273,382 people. The Australian manager of World CP Day described Cerebral Palsy Scotland as "one of our biggest influencers and successes".

Cerebral Palsy Scotland

Report of the Trustees for the Year Ended 31 March 2021

Policy

We have continued to play a leading role in areas of policy that affect people with cerebral palsy throughout the year. Our CEO, Stephanie Fraser, chairs the Scottish Government's National Advisory Committee for Neurological Conditions (NACNC). Cerebral Palsy Scotland are committed to supporting the implementation of the government's Framework for Action for Neurological Conditions over the next 5 years. Because of our representation on NACNC, our CEO has been able to meet and discuss the Scottish Government's Framework for Rehabilitation and Recovery with the Advisory Group charged with implementing this strategy which will impact on services for people with cerebral palsy and how statutory services can reopen, recover and rebuild after the pandemic.

Cerebral Palsy Scotland is also a member of the Neurological Alliance of Scotland, the Health and Social Care ALLIANCE and Glasgow Council for Voluntary Organisations. We are members of the Scottish Parliament Cross-Party Group on Disability and led a meeting of the CPG in September on the lived experience of people with CP during the pandemic. We were partners in the development of the first National Postural Care Strategy, members of the NHS's CP network, the AAC (Assisted and Augmented Communication) Collaborative and the Right to Rehab Coalition.

In December 2020 CEO Stephanie Fraser was granted a peerage and now sits in the House of Lords where she has spoken on charity and health issues. She has been appointed a member of the House of Lords' Covid-19 Committee and is an officer of the APPG (All Party Parliamentary Group) on CP.

Fundraising

Our ability to support people with CP and their families though the pandemic simply wouldn't have been possible without all the people and organisations who dug deep at a time of crisis to make sure that specialist support and information was available to everyone with CP in Scotland who needed it. Our individual supporters through donations, challenges, virtual marathons, head shaves and anonymous gifts have made a huge difference. The funds that were raised have provided a lifeline for families.

More than half of our funding during 2020/21 came from charitable trusts and foundations. We are deeply grateful to all those organisations, some of whom lifted restrictions on funding to ensure funds were released quickly and with minimal administrative burden so that we could focus on what was most important and urgent. We would like to thank all those trustees, grant making staff and advisors for their support through a challenging year.

Some of the key grants received during 2020/21 include the Scottish Government's Children, Young People and Families Early Intervention Fund, Wellbeing Fund and Section 10 Alternative and Augmentative Communications programmes, Foundation Scotland Response, Recovery and Resilience Fund, the National Lottery Community Fund Coronavirus Fund, the Ryvoan Trust, the Hugh Fraser Foundation, The RS Macdonald Charitable Trust, the Garfield Weston Foundation, Baily Thomas Charitable Fund, the Hospital Saturday Fund, the White Top Foundation and many others.

Financial Position

For the year ending 31st March 2021 the income of the charity from all sources was £598,415 (2020: £747,918) as detailed in the attached accounts. We are showing a net surplus for the year of £119,214 (compared to a deficit in 2020 of £68,360). This is entirely down to the cutting of costs and the support of the UK Government's Job Retention ("Furlough") scheme which has enabled us to backfill the staff costs, particularly when social distancing and infection control measures mean that we are only able to operate at approximately 50% capacity.

Cerebral Palsy Scotland

Report of the Trustees for the Year Ended 31 March 2021

The trustees took out a Coronavirus Business Interruption Loan Scheme (CBILS) from the Clydesdale Bank in July 2020 for £150,000 to ensure that during a time of unprecedented uncertainty the organisation had sufficient cash reserves to withstand the pandemic. Given the continued challenges in predicting the financial climate into the next year and beyond, the trustees have decided to retain the funds and review the income position quarterly in order to ensure the organisation has the stability to concentrate on delivering services to our beneficiaries.

Cerebral Palsy Scotland is committed to matching funding to need. We aim to ensure access for as many people with CP from across Scotland as possible whenever they need us. Because of the pandemic this year we have been unable to develop services as planned with the restrictions, but we have concentrated on ensuring that our condition specific expertise is available for anyone of any age with CP, whether that expertise is accessed online or in person.

Expenditure on charitable activities totalled £401,555 (2020: £637,346) which represents 80% of our total expenditure. We have focussed relentlessly through the year on controlling costs.

Investment Policy

During this period the valuation of our investments at 31st March 2021 showed a gain of £22,234, which is reflected in these accounts. 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 £488,117 are sufficient going forward to next year, given the dependence and fluctuation of donated and fundraising income, which is essential to deliver the charity's services.

The level of free reserves reported at 31st March 2021 represent around 7 months of expenditure. Given the very specialist nature of our therapy and the difficulty in recruiting and training clinical specialists, the Trustees have been keen to ensure a level of reserves that will ensure continuity of service provision.

The Trustees acknowledge that our fundraising prospects for the coming year remain vulnerable, especially as continued restrictions and social distancing mean that access to the centre remains limited and we are unable to offer group therapy or host events. 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.

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 retain our specialist staff, without whom we could not provide our services. We trust that because of the specialist nature of our services, funders will support us in this stance and we remain ready and willing to use up reserves in order to sustain the organisation's survival.

The charity holds a designated property fund of £1,025,153. The purpose of this designated fund is to cover the costs of the property owned by the charity as explained in Note 20 on page 26.

Cerebral Palsy Scotland

Report of the Trustees for the Year Ended 31 March 2021

Going Concern

The trustees remain vigilant regarding the challenges the organisation is likely to face in the next 1-3 years as we recover from the pandemic. It is still too early to understand the financial implications but the Trustees are aware of the vulnerability of our reliance on fundraised income and continue to review the charity's cash flow and reserves on a regular basis. On that basis they have decided to retain the cash loan at this point and will review the situation every 3 months in order to ensure the organisation has the stability to concentrate on delivering services to our beneficiaries.

As outlined above, the charity has adequate reserves to carry on for the foreseeable future. Detailed budgets and management accounts are prepared and reviewed regularly by the Trustees. A draft budget for 2021/22 was presented to the Board in February 2021 and revised and approved at the Board meeting in May. The Trustees will continue to review the budget regularly throughout the year.

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

Property

We continue to pay down the balance of the loan on our therapy centre at Bradbury House, Glasgow over the next 3 years. The Term Loan, which is with the Clydesdale Bank, currently stands at £99,083. The specially adapted therapy centre is key to delivering the charitable purpose of Cerebral Palsy Scotland, whether providing therapy or training in the building or preparing for the delivery of outreach and other programmes from the building.

Next Steps

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.

After the first country wide lockdown was relaxed in July 2020 we were able to implement, within the guidance of Scottish Government, Public Health Scotland and our professional bodies, a way to deliver in-person therapy, either within the centre or as a home visit. This modus operandi has remained in place since then and has weathered the different tiers of restrictions and further lockdown. We believe that being able to provide a constant service, with minimal interruptions, remains our priority. In June 2021 we looked at how to re-introduce in-person multi-disciplinary team working and as the restrictions are lifted further we will continue to adapt and develop our service delivery further.

We continue to focus on the following:

- Raise awareness of the experiences of living with cerebral palsy during the pandemic by engaging with policy makers and statutory services so that the needs of people with CP are taken into account in decision-making around rehabilitation and recovery.
- 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.
- Offering a mixture of services from in-person, multi-disciplinary blocks to online clinical consultations via the NHS Near Me platform.

Cerebral Palsy Scotland

Report of the Trustees for the Year Ended 31 March 2021

- Investing in continued development of our wellbeing and psychological support.
- Re-establishing group support and outreach work as soon as it is safe to do so.
- Ensuring condition-specific information is shared with the CP community.
- Developing peer support and opportunities for social events.
- Working with partners in the statutory and voluntary sectors so that we can ensure services for people with CP are co-ordinated.
- Support and train professionals to develop their skills to ensure better services for people with CP.

We were delighted to have been given notification by the National Lottery Community Fund that our application to develop the “Better Start” project for children between the ages of 2 and 14 was successful. This is a grant of £298,162 to be spread over three years from 2021 to 2024, with specific geographical areas of focus. We have looked to ensure match funding for the delivery of this project to ensure that our work can reach more areas of Scotland and look forward to being able to further develop our outreach work over the next three years.

Outcomes

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

Structure, Governance and Management

Cerebral Palsy Scotland is a Scottish Charitable Incorporated Organisation (SCIO). Its structure, governance and management are 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 Eilidh Macleod and Kimberley White onto the Board of Trustees. There were no retirements from the board during the year.

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.

Cerebral Palsy Scotland

Report of the Trustees for the Year Ended 31 March 2021

Therapy staff are paid by the Bobath Centre 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 Cerebral Palsy Cymru (formerly 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 are employed by The Bobath Centre, Watford with their costs recharged to Cerebral Palsy Scotland.

Risk management

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

Cerebral Palsy Scotland

Report of the Trustees for the Year Ended 31 March 2021

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
J McPhail
P Morris
K Colquhoun
K Campbell
A Matthews
G Craig
E Macleod
K White

Appointed 08.09.2020
Appointed 08.09.2020

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

Cerebral Palsy Scotland

Report of the Trustees for the Year Ended 31 March 2021

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 2019) "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.

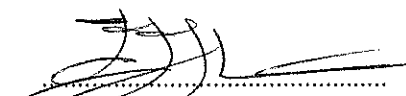
In so far as the trustees are aware:

- 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: 14th September 2021

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

Opinion

We have audited the financial statements of Cerebral Palsy Scotland (the 'charity') for the year ended 31 March 2021 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 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and 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 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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.

Extent to which the audit is capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations - this responsibility lies with management with the oversight of the Trustees.

Based on our understanding of the charity, discussions with management and directors we identified financial reporting standards and Charity SORP as having a direct effect on the amounts and disclosures in the financial statements.

As part of the engagement team discussion about how and where the charity's financial statements may be materially misstated due to fraud, we did not identify any areas with an increased risk of fraud.

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

Our audit procedures included:

- completing a risk-assessment process during our planning for this audit that specifically considered the risk of fraud;
- enquiry of management about the charity's policies, procedures and related controls regarding compliance with laws and regulations and if there are any known instances of non-compliance;
- examining supporting documents for all material balances, transactions and disclosures;
- review, where applicable, of the Board of Trustees' minutes;
- enquiry of management, about litigations and claims and inspection of relevant correspondence;
- analytical procedures to identify any unusual or unexpected relationships;
- specific audit testing on and review of areas that could be subject to management override of controls and potential bias, most notably around the key judgements and estimates, including the carrying value of accruals and deferred income, recoverability of trade debtors and revenue recognition;
- considering management override of controls outside of the normal operating cycles including testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements including evaluating the business rationale of significant transactions outside the normal course of business;

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements of the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

The potential effects of inherent limitations are particularly significant in the case of misstatement resulting from fraud because fraud may involve sophisticated and carefully organised schemes designed to conceal it, including deliberate failure to record transactions, collusion or intentional misrepresentations being made to us.

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 members, 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 members and the 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 members 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: 14 September 2021

Cerebral Palsy Scotland

Statement of Financial Activities Incorporating the Income and Expenditure Account for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations	3	331,052	160,933	491,985	632,343
Charitable activities	4	9,500	39,477	48,977	55,696
Other trading activities	5	21,616	-	21,616	59,860
Investments	6	-	-	-	19
Other income		<u>35,837</u>		<u>35,837</u>	<u>-</u>
Total		<u>398,005</u>	<u>200,410</u>	<u>598,415</u>	<u>747,918</u>
EXPENDITURE ON					
Raising funds	7	99,880	-	99,880	170,467
Charitable activities	8	<u>295,126</u>	<u>106,429</u>	<u>401,555</u>	<u>637,346</u>
Total		<u>395,006</u>	<u>106,429</u>	<u>501,435</u>	<u>807,813</u>
Unrealised Net gains/(losses) on investments	16	<u>22,234</u>	<u>-</u>	<u>22,234</u>	<u>(8,465)</u>
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		25,233	93,981	119,214	(68,360)
Transfers between funds	21	<u>93,981</u>	<u>(93,981)</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS		119,214	-	119,214	(68,360)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,394,056</u>	<u>-</u>	<u>1,394,056</u>	<u>1,462,416</u>
TOTAL FUNDS CARRIED FORWARD		<u>1,513,270</u>	<u>-</u>	<u>1,513,270</u>	<u>1,394,056</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.


Cerebral Palsy Scotland

Balance Sheet At 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	15	1,134,117	-	1,134,117	1,155,587
Investments	16	<u>112,609</u>	<u>-</u>	<u>112,609</u>	<u>90,375</u>
		1,246,726	-	1,246,726	1,245,962
CURRENT ASSETS					
Debtors: amounts falling due within one year	17	20,890	-	20,890	99,449
Cash at bank and in hand		<u>543,130</u>	<u>158,423</u>	<u>701,553</u>	<u>267,263</u>
		564,020	158,523	722,443	366,712
CREDITORS					
Amounts falling due within one year	18	(75,547)	(158,423)	(233,970)	(119,534)
		<u>488,473</u>	<u>-</u>	<u>488,473</u>	<u>247,178</u>
NET CURRENT ASSETS					
		1,735,199	-	1,735,199	1,493,140
TOTAL ASSETS LESS CURRENT LIABILITIES					
CREDITORS					
Amounts falling due after more than one year	19	<u>(221,929)</u>	<u>-</u>	<u>(221,929)</u>	<u>(99,084)</u>
NET ASSETS					
		<u>1,513,270</u>	<u>-</u>	<u>1,513,270</u>	<u>1,394,056</u>
FUNDS					
Unrestricted funds - general	21			488,117	378,916
- designated - Property				1,025,153	1,015,140
Restricted funds	21			<u>-</u>	<u>-</u>
TOTAL FUNDS					
				<u>1,513,270</u>	<u>1,394,056</u>

The financial statements were approved by the Board of Trustees on 14th September 2021 and were signed on its behalf by:


Ian Johnstone – Chairman and Trustee


Katie Campbell – Treasurer and Trustee

Registered Number: SC022695

The notes form part of these financial statements

Cerebral Palsy Scotland

Cash flow Statement

For the Year Ended 31 March 2021

	Cash flow Notes	2021 £	2020 £
Cash used in operating activities	I	<u>315,330</u>	<u>(79,432)</u>
Cash flows from investing activities			
Interest		-	19
Purchase of fixed assets		(4,766)	
Less purchase of investments		(93,681)	(35,251)
Add disposal of investments		<u>93,681</u>	<u>35,251</u>
Cash provided by (used in) investing activities		<u>(4,766)</u>	<u>19</u>
Cash flows in financing activities			
Loan Advanced		150,000	-
Repayment of borrowing		(26,274)	(25,437)
Cash used in financing activities		<u>123,726</u>	<u>(25,437)</u>
Increase (decrease) in cash in the year		434,290	(104,850)
Cash and cash equivalents at the beginning of the year		<u>267,263</u>	<u>372,113</u>
Total cash and cash equivalents at the end of the year		<u><u>701,553</u></u>	<u><u>267,263</u></u>

Notes to the Cash Flow Statement

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

	2021 £	2020 £
Net Movement in Funds	119,214	(68,360)
Add Depreciation	26,236	29,585
Deduct Interest Income	-	(19)
(Gains)/Losses on Investments	(22,234)	8,465
Decrease/(Increase) Debtors	78,559	(304)
Increase/(Decrease) Creditors	<u>113,555</u>	<u>(48,799)</u>
Net Cash used in operating activities	<u><u>315,330</u></u>	<u><u>(79,432)</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

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

The trustees remain vigilant regarding the challenges the organisation is likely to face in the next 1-3 years as we recover from the pandemic. It is still too early to understand the financial implications but the Trustees are aware of the vulnerability of our reliance on fundraised income and continue to review the charity's cash flow and reserves on a regular basis. On that basis they have decided to retain the cash loan at this point and will review the situation every 3 months in order to ensure the organisation has the stability to concentrate on delivering services to our beneficiaries.

As outlined above, the charity has adequate reserves to carry on for the foreseeable future. Detailed budgets and management accounts are prepared and reviewed regularly by the Trustees. A draft budget for 2021/22 was presented to the Board in February 2021 and revised and approved at the Board meeting in May. The Trustees will continue to review the budget regularly throughout the year.

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

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 comprise 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.

Cerebral Palsy Scotland

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

3. DONATIONS

	2021 £	2020 £
Trust income, grants and donations	416,964	480,749
Legacies	-	31,210
Supporters' and parents' donations	35,755	50,825
Community fundraising	32,146	44,198
Corporate donations	<u>7,120</u>	<u>25,361</u>
	<u>491,985</u>	<u>632,343</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021 £	2020 £
Training course income	Service provision for cerebral palsy	-	12,341
Therapy income	Service provision for cerebral palsy	-	11,417
Self-funding	Service provision for cerebral palsy	9,500	20,000
Scottish Government	Service provision for cerebral palsy	<u>39,477</u>	<u>11,938</u>
		<u>48,977</u>	<u>55,696</u>

5. OTHER TRADING ACTIVITIES

	2021 £	2020 £
Dragon Boats	-	14,401
Ball	-	23,107
Sundry Events	2,416	3,152
Rents received	<u>19,200</u>	<u>19,200</u>
	<u>21,616</u>	<u>59,860</u>

6. INCOME FROM INVESTMENTS

	2021 £	2020 £
Bank interest received	<u>-</u>	<u>19</u>

Cerebral Palsy Scotland

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

7. FUNDRAISING COSTS

	2021	2021	2020	2020
	£	£	£	£
Staff costs		71,239		109,407
Employer Pension		3,419		4,489
Print & design		2,482		6,460
General fundraising		22,140		30,145
Dragon Boats	600		7,453	
Ball	-		11,933	
Sundry Events	-		580	
		<u>600</u>		<u>19,966</u>
		<u>99,880</u>		<u>170,467</u>

8. CHARITABLE ACTIVITIES COSTS

	2021	2020
	£	£
Therapists' salaries, pensions, costs and expenses	188,283	385,689
Therapy supplies	5,327	4,163
Centre running costs	157,890	192,802
Support costs (note 9)	36,026	40,688
Governance costs (note 10)	<u>14,029</u>	<u>14,004</u>
	<u>401,555</u>	<u>637,346</u>

9. SUPPORT COSTS

	2021	2020
	£	£
Centre running costs (including staff)	24,227	27,808
Professional fees	4,401	4,257
Depreciation	6,559	7,397
Loan Interest	<u>839</u>	<u>1,226</u>
	<u>36,026</u>	<u>40,688</u>

10. GOVERNANCE COSTS

	2021	2020
	£	£
Staff Costs	8,104	8,694
Audit fees	<u>5,925</u>	<u>5,310</u>
	<u>14,029</u>	<u>14,004</u>

Cerebral Palsy Scotland

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

11. NET INCOME / (EXPENDITURE)

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

	2021	2020
	£	£
Audit Fees (Net of VAT)	4,938	4,425
Operating lease payments	12,940	12,940
Depreciation - owned assets	<u>26,236</u>	<u>29,585</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

13. ANALYSIS OF STAFF COSTS

	2021	2020
	£	£
Salaries	204,037	247,372
Employer pension	11,517	12,345
Social security costs	<u>13,479</u>	<u>18,881</u>
	<u>229,033</u>	<u>278,598</u>

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

	2021	2020
Direct charitable work	9	7
Fundraising and Communications	3	6
Administrative	<u>4</u>	<u>4</u>
	<u>16</u>	<u>17</u>

Included within charitable activities costs are the costs to Cerebral Palsy Scotland of the services provided by 6 therapists in the year to 31 March 2021 (2020 - 6). These therapists were employed by Bobath London.

The Key Management of Cerebral Palsy 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 £163,482 (2020: £175,522).

One employee (2020: 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.

Cerebral Palsy Scotland

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES PREVIOUS YEAR

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £
INCOME AND ENDOWMENTS FROM			
Donations	440,834	191,509	632,343
Charitable activities	43,758	11,938	55,696
Other trading activities	59,860	-	59,860
Investments	19	-	19
Total	<u>544,471</u>	<u>203,447</u>	<u>747,918</u>
EXPENDITURE ON			
Raising funds	170,467	-	170,467
Charitable activities			
Therapy for cerebral palsy	467,725	169,621	637,346
Total	<u>638,192</u>	<u>169,621</u>	<u>807,813</u>
Unrealised Net gains(losses) on investments	(8,465)	-	(8,465)
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS	(102,186)	33,826	(68,360)
Transfers between funds	33,826	(33,826)	-
NET MOVEMENT IN FUNDS	(68,360)	-	(68,360)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,462,416</u>	<u>-</u>	<u>1,462,416</u>
TOTAL FUNDS CARRIED FORWARD	<u>1,394,056</u>	<u>-</u>	<u>1,394,056</u>

Cerebral Palsy Scotland

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

15. TANGIBLE FIXED ASSETS

	Freehold property £	Therapy Equipment £	Furniture & fittings £	Office Equipment £	Totals £
COST					
As at 1 April 2020	1,313,074	116,598	95,459	101,142	1,626,273
Additions	-	-	-	4,766	4,766
At 31 March 2021	1,313,074	116,598	95,459	105,908	1,631,039
DEPRECIATION					
At 1 April 2020	172,577	113,413	91,104	93,592	470,686
Charge for year	16,260	1,258	3,774	4,944	26,236
At 31 March 2021	188,837	114,671	94,878	98,536	496,922
NET BOOK VALUE					
At 31 March 2021	<u>1,124,237</u>	<u>1,927</u>	<u>581</u>	<u>7,372</u>	<u>1,134,117</u>
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>

Included in cost of freehold property is freehold land of £500,000 (2020 - £500,000) which is not subject to depreciation.

16. INVESTMENTS

	Listed investments £
MARKET VALUE	
As at April 2020	90,375
Additions	93,681
Disposals	(93,681)
Revaluations	<u>22,234</u>
At 31 March 2021	<u>112,609</u>

All investments are listed in the UK.

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	-	-
Other debtors	10,641	11,817
Accrued Income	2,370	78,126
Prepayments	<u>7,879</u>	<u>9,506</u>
	<u>20,890</u>	<u>99,449</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade creditors	18,207	10,547
Social security and other taxes	5,381	6,064
VAT	627	627
Deferred income	158,423	65,117
Accrued expenses	22,331	8,940
Pension contributions	1,847	1,966
Bank Loan (see note 20)	<u>27,154</u>	<u>26,273</u>
	<u>233,970</u>	<u>119,534</u>

Deferred Income

	1 April 2020 £	Release of 2020 deferrals £	Deferral of 2021 income received £	31 March 2021 £
Voluntary Income (Restricted)	65,117	(60,967)	154,273	158,423
Activities for generating funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>65,117</u>	<u>(60,967)</u>	<u>154,273</u>	<u>158,423</u>

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

	2021 £	2020 £
Bank loans - 2-5 years (see note 20)	<u>221,929</u>	<u>99,084</u>

20. SECURED DEBTS AND LOAN REPAYMENTS

The following secured debts are included within creditors:

	2021 £	2020 £
Bank loans	<u>249,083</u>	<u>125,357</u>

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

Cerebral Palsy Scotland

Notes to the Financial Statements – continued For the Year Ended 31 March 2021

21. MOVEMENT IN FUNDS

	At 1 April 2020 £	Income £	Expenditure £	Transfer between funds £	At 31 March 2021 £
Unrestricted funds					
General Reserves Fund	378,916	420,239	(395,006)	83,968	488,117
Designated Fund – Property	1,015,140	-	-	10,013	1,025,153
	<u>1,394,056</u>	<u>420,239</u>	<u>(395,006)</u>	<u>93,981</u>	<u>1,513,270</u>
Restricted funds					
Appletree Trust (Tayside Outreach)	-	1,000	(1,000)	-	-
Bank of Scotland Foundation (Post Lockdown Sessions)	-	15,673	-	(15,673)	-
Boshier Hinton Foundation (IT Equipment)	-	1,676	(1,676)	-	-
Card Factory Foundation (IT Equipment)	-	1,676	(1,676)	-	-
Corra Foundation (Children, Young People & Families)	-	50,000	(50,000)	-	-
Corra Foundation (COVID Response Wellbeing Fund)	-	70,308	-	(70,308)	-
Glasgow Credit Union (PPE)	-	500	(500)	-	-
Greenhall Foundation (Hoists & Plinths)	-	2,000	(2,000)	-	-
Inc of Bonnetmakers & Dyers of Glasgow (Equipment)	-	2,000	(2,000)	-	-
Response Recovery Resilience Fund (Post Lockdown Sessions)	-	5,000	-	(5,000)	-
RS MacDonald (CP Connect)	-	3,000	-	(3,000)	-
Saturday Hospital Fund (PPE/Perspex)	-	2,000	(2,000)	-	-
Scottish Government (AAC Group Adults)	-	7,704	(7,704)	-	-
Scottish Government (CP Connect Sessions for Adults)	-	17,270	(17,270)	-	-
Scottish Government (Neurological Transitions Funding)	-	6,800	(6,800)	-	-
Scottish Government (NACNC Chair)	-	7,703	(7,703)	-	-
Scottish Police Benevolent Fund (IT Equipment)	-	3,600	(3,600)	-	-
The Saturday Hospital Fund (PPE)	-	2,000	(2,000)	-	-
Weavers Society (Supplies & Equipment)	-	500	(500)	-	-
	<u>-</u>	<u>200,410</u>	<u>(106,429)</u>	<u>(93,981)</u>	<u>-</u>
TOTAL FUNDS	<u>1,394,056</u>	<u>620,649</u>	<u>(501,435)</u>	<u>-</u>	<u>1,513,270</u>

Cerebral Palsy Scotland

Notes to the Financial Statements – continued For the Year Ended 31 March 2021

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

	At 1 April 2019 £	Income £	Expenditure £	Transfer between funds £	At 31 March 2020 £
Unrestricted funds					
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>
Restricted funds					
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>
TOTAL FUNDS	<u>1,462,416</u>	<u>747,918</u>	<u>(816,278)</u>	<u>-</u>	<u>1,394,056</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 2021**22. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	General Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	9,880	1,124,237	-	1,134,117
Fixed Assets Investments	112,609	-	-	112,609
Current Assets	564,020	-	158,423	722,443
Current Liabilities	(48,393)	(27,154)	(158,423)	(233,970)
Long Term Liabilities	-	(221,929)	-	(221,929)
Net Assets at 31 March 2021	<u>638,116</u>	<u>875,154</u>	<u>-</u>	<u>1,513,270</u>

Comparatives for analysis of net assets between funds

	General Funds	Designated Funds	Restricted Funds	Total Funds At 31.03.19
	£	£	£	£
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)	(119,543)
Long Term Liabilities	-	(99,084)	-	(99,084)
	<u>378,916</u>	<u>1,015,140</u>	<u>-</u>	<u>1,394,056</u>

23. OTHER FINANCIAL COMMITMENTS

Financial commitments under non-cancellable operating leases will result in total future minimum lease payments of £10,463 (2020: £12,940) falling due.

Cerebral Palsy Scotland

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS FROM		
Donations		
Trust income, grants and donations	416,964	480,749
Legacies	35,755	31,210
Supporters' and parents' donations	-	50,825
Community Fundraising	32,146	44,198
Corporate donations	7,120	25,361
	<u>491,9852</u>	<u>632,343</u>
Income from charitable activities		
Training course income	-	12,341
Self-funding	9,500	20,000
Therapy Income	-	11,417
Scottish Government	39,477	11,938
	<u>48,977</u>	<u>55,696</u>
Other trading activities		
Dragon Boats	-	14,401
Ball	-	23,107
Sundry Events	2,416	3,152
Rents received	19,200	19,200
	<u>21,616</u>	<u>59,860</u>
Income from investments		
Gain on Investments	22,234	-
Bank interest received	-	19
	<u>22,234</u>	<u>19</u>
Other income	<u>35,837</u>	<u>-</u>
Total income	<u>620,649</u>	<u>747,918</u>
EXPENDITURE ON		
Fundraising costs		
Salaries and NIC	71,239	109,407
Employer Pension	3,419	4,489
Print & Design	2,482	6,460
Carried forward	77,140	120,356

Cerebral Palsy Scotland

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	2021 £	2021 £	2020 £	2020 £
Fundraising costs				
Brought forward		77,140		120,356
General fundraising		22,140		30,145
Dragon Boat/Cycle	600		7,453	
Ball	-		11,933	
Sundry Events	-		580	
		<u>600</u>		<u>19,966</u>
		<u>99,880</u>		<u>170,467</u>
Charitable activities				
Salaries and NIC		93,020		125,916
Employer Pension		5,283		6,632
Therapists' salaries, costs and expenses		149,869		364,434
Therapists' Employer's Pension		38,414		21,255
Therapy supplies		5,327		4,163
Other centre running costs		54,343		54,736
Professional fees		11,680		11,717
Depreciation		26,236		29,585
Loan interest		3,354		4,904
Salaries and office costs		8,104		8,694
Audit fees		5,925		5,310
		<u>401,555</u>		<u>637,346</u>
Loss on investments		<u>-</u>		<u>8,465</u>
Total expenditure		<u>501,435</u>		<u>816,278</u>
Net income / (expenditure)		<u>119,214</u>		<u>(68,360)</u>

