



**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2022**

Cerebral Palsy Scotland

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for the Year Ended 31 March 2022

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Cerebral Palsy Scotland

Report of the Trustees for the Year Ended 31 March 2022

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ending 31 March 2022.

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

Who We Are and What We Do

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

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

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

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

One child in every 500 has cerebral palsy. That means, every year, 150 babies born in Scotland will continue to live with this condition into adulthood. There is no cure, but therapy can influence how the brain develops and is the most important treatment for cerebral palsy. Our specialist team of Bobath physiotherapists, occupational therapists and speech and language therapists work closely together using a personalised approach so that each person benefits from their combined expertise.

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

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

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

What is Cerebral Palsy (CP)?

Cerebral Palsy 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

Cerebral Palsy Scotland

Report of the Trustees for the Year Ended 31 March 2022

Therapy

The effects of some Covid-related restrictions continued to restrict our services during the year but we were proud to be able to maintain face-to-face services throughout. Our primary mode of service delivery was through the CP Connect programme, which provided a short, fully funded, programme of intervention for children and adults. Everyone was offered a virtual first assessment consultation and then a further four to six session either virtually or in person at the centre or a home visit was arranged to follow.

- Between April 2021 and March 2022 we saw a total of 140 individuals (79 children and 61 adults) compared to 107 people seen in total in 2020/21.
- People from across Scotland used our services, attending from 12 out of 14 NHS health boards: Ayrshire and Arran, Borders, Dumfries and Galloway, Fife, Forth Valley, GGC, Grampian, Highland, Lanarkshire, Lothian, Tayside and Western Isles.
- A combined total of 701 sessions were delivered (2020/21: 552).
- 626 therapy sessions were in-person, delivered in our centre with an additional 18 home visits during the year.
- The remainder of 52 sessions were virtual and took place through the NHS Near Me online consulting platform.
- We helped more adults this year than ever before.
- 62 people were completely new to our services (44%) which illustrates how we are broadening our reach to ensure that as many people as possible with CP in Scotland know that we can support them.

In addition to contact time, we recorded an additional 136 sessions of non-contact time in order to facilitate collaboration with family, carers and local services for each individual as appropriate. A written report was produced for each person to summarise their goals, the joint activity and suggestions for ongoing maintenance of strategies. For many people this is the most valuable part of our input and ensures that progress made in the therapy room at our centre is sustained and embedded at home and if possible, within the community. However, this can also be the most challenging aspect of our caseload as there are far too few community services to hand onto and what might be available varies hugely from region to region.

Groups

Due to the ongoing Covid restrictions, and particularly because we are a healthcare centre, we were unable to run our baby group. We were however able to offer individual support to 10 families with babies (between 0-2 years old) so that early intervention therapy was available to them at this crucial developmental stage.

We adapted our "Buddies" group for Primary School aged children. With funding from the National Lottery, we brought together 4 children who attend mainstream school but all have a diagnosis of hemiplegia, for weekly after school sessions between October and December 2021 so that they were able to meet children facing similar issues to them. A further "Buddies" group for children who use Augmented and Assisted Communication (AAC) devices ran for 4 Primary School aged children during the half term break in February 2022. We also continued to run "Bugzi" clinics during the year to support children's power mobility development.

Better Start

We launched the first year of our "Better Start" programme for children aged 2-14 years old. This year's funding from the National Lottery concentrated on supporting children and families in the Greater Glasgow and Clyde NHS area and 20 children were seen through this programme. Matched funding secured support for 5 further families from across Scotland, outside the Glasgow area.

Mental Health and Wellbeing

Our Consultant Clinical Psychologist 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. Issues relating to mental health and wellbeing were picked up in 40% of CP Connect participants. Decline in physical health was seen to relate closely to a decline in mental health and access to a specialist in CP to improve physical health was often the first step that was required to ensure improvement. However, the pandemic highlighted feelings of isolation, loneliness and the confidence of many people with CP and so we continue to emphasise the importance of identifying and supporting wellbeing issues. All Cerebral Palsy Scotland therapists have been trained in the I-ROC principles for identifying issues and continue to be supported and supervised by our Consultant Clinical Psychologist, to whom they can directly refer service users as required. Through this process, 21 individual psychology sessions were delivered.

Cerebral Palsy Scotland

Report of the Trustees for the Year Ended 31 March 2022

Communications

Information sharing and online communications became a key element of supporting our community by keeping people with CP updated with the latest information and responding to queries during the year. We have continued to develop our website after re-branding in 2020 and have seen traffic to the site increase by 40% compared to 2020/21. We have built the directory pages so that we can signpost to other services and have added an events listings page allowing us to publicise events, groups and training.

Highlights of our communications support throughout the year include:

- We issued 15 e-newsletters to over 2,000 subscribers.
- Our website had over 31,068 individual users and over 68,399 page views.
- The most popular content continues to be information regarding Covid vaccines and Covid and cerebral palsy, as well as general information on cerebral palsy and information about our children's therapy service.
- We currently have over 4,000 followers on Facebook, over 700 followers on Instagram and over 1,000 followers on Twitter.

Lived Experience of People with Cerebral Palsy

Keeping in touch with the challenges faced by the CP community over the year is essential so that we remain flexible and able to address the specific needs of the population we seek to serve.

Between December 2021 and February 2022 we ran a campaign to highlight the lack of services for adults with CP having surveyed the cerebral palsy community in Scotland in November 2021.

A snapshot of the results showed how much more support is needed:

- Over half (58%) require 'full support' or 'a lot of support' to complete daily tasks.
- 65% said NHS services were meeting their needs 'not at all' or 'only a little.'
- 40% of respondents were using private therapy, and 53% were using Cerebral Palsy Scotland services.
- Of those who had experienced a transition from one service to another in the past five years, 86% described the experience as 'very poor' or 'poor'.

Bringing the Cerebral Palsy Community of Scotland together

The Cerebral Palsy Scotland 8th annual conference was held on Zoom on 7th October 2021. The conference attracted 230 delegate registrations, with 13 organisations participating in the online exhibition. There were 21 speakers at the conference, presenting across 12 sessions, with topics including the impact of the COVID-19 pandemic on disabled people, ageing with cerebral palsy, postural care, pain management and employment rights. Video recordings of the sessions were then uploaded to the Cerebral Palsy Scotland YouTube channel.

The conference is a unique event as it is the only time the cerebral palsy community of people with CP, their families, carers and health, education and social care professionals and other organisations can come together. Planned to coincide with World Cerebral Palsy Day, the event was well received with 91% of those who responded to the post-conference survey saying that content presented at the event was 'extremely' or 'very' helpful. Overall, the conference was rated as 'excellent' or 'very good' by 85% of respondents. Although we had hoped to host the conference in person, the rise in Covid cases at the time meant that virtual became in practice the only feasible option. We are planning for the event to return in person in October 2022.

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.

Following our survey in November 2021 we urged Scottish Government to ensure that adults with cerebral palsy (CP) in Scotland are not left behind those in the rest of the UK. Implementation of SIGN guidelines would ensure that those living with CP, the most common cause of physical disability in childhood in the world, are treated on an equal basis as those living with other neurological conditions, such as epilepsy or Parkinson's Disease. It would also support the implementation of the National Framework for Action for Neurological Conditions 2020 - 2025 and the Health Improvement Scotland General Standards for Care and Support for Neurological Conditions.

Cerebral Palsy Scotland

Report of the Trustees for the Year Ended 31 March 2022

The campaign was picked up by local and national press, most notably on STV news on 11 February 2022, and supported by a cross-party group of MSPs. We continue to highlight the need for better services through blog posts, newsletters and contributions to Scottish and UK wide groups.

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 the All Party Parliamentary Group for Cerebral Palsy in Westminster. This group is taking a life-long approach to CP and has published 3 reports over the year to which Cerebral Palsy Scotland have contributed, on early intervention and care of infants and young children with CP, education and learning for children with CP and barriers for adults with CP.

Fundraising

Our ability to support people with CP and their families simply would not have been possible without the people and organisations who continued supporting us through uncertain times to ensure specialist therapy, support and information was available to everyone with CP in Scotland who needed it. Our individual supporters through donations, challenges and events made a huge difference. The funds that were raised have provided a lifeline for the cerebral palsy community in Scotland.

More than half of our funding during 2021/22 came from charitable trusts and foundations. We are deeply grateful to all those organisations who continued to support us and who share our vision that we needed to be an organisation who could provide a flexible service for people with CP at a time when other services were still not available. We would like to thank all those trustees, grant making teams and advisors for enabling us to ensure we continued to help people throughout Scotland during this year.

We are extremely grateful to all organisations who have provided strategic grants over the last year including The National Lottery Community Fund and The Scottish Government's Children and Young People and Families Early Intervention Fund and the Scottish Government's Adapt & Thrive programme amongst others.

FINANCIAL REVIEW

Financial position

For the year ending 31st March 2022 the income of the charity from all sources was £625,272 (2021: £598,415) as detailed in the attached accounts. We are showing a deficit for the year of £20,100 (compared to a surplus in 2021 of £119,214). This is actually a break-even cash position as included in the figures is £20,614 of depreciation.

The year included additional income from the extension of the furlough scheme, which had not been budgeted for originally. We have also found recruitment extremely challenging and so at the end of March 2022 we were advertising for 4 vacant posts in administration and fundraising. A part time physiotherapist also left the team in October and has not been replaced. These vacancies meant that staff costs were less than budgeted.

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

In July 2020 the trustees took out a Coronavirus Business Interruption Loan Scheme (CBILS) from the Clydesdale Bank 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 decided to retain the funds until the end of the financial year in order to ensure the organisation had the stability to concentrate on delivering services to our beneficiaries.

Expenditure on charitable activities totalled £522,569 (2021: £401,555) which represents 80.4% of our total expenditure. We continue to ensure that we provide as comprehensive a service as possible to support our beneficiaries whilst keeping a tight control of the costs.

FINANCIAL REVIEW

Investment Policy

During this period the valuation of our investments at 31st March 2022 showed a gain of £4,549, 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 15) 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 £457,122 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 2022 represent around 6-7 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 fundraising prospects for the coming year remain vulnerable and our ability to forecast our financial situation remains challenging due to continuing volatility within global markets, rising inflationary and cost of living pressures. Having weathered the challenges of the Covid-19 pandemic, we are aware that maintaining a sufficient level of reserves in order to ride out future challenges will be crucial to the longer-term sustainability of our organisation.

Looking forward over the next 12-18 months has led us to conclude that ensuring we have sufficient reserves to ensure that we are able to serve the increasing demand from our beneficiaries is vital. It remains our intention to invest in and build our staff team, without whom we could not provide our services. 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 £1,036,048. The purpose of this designated fund is to cover the costs of the property owned by the charity as explained in Note 18.

Going Concern

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

As outlined above, the charity has adequate reserves to carry on for the foreseeable future. Detailed budgets and management accounts are prepared and reviewed regularly by the Trustees. A draft budget for 2022/23 was presented to the Board in February 2022 and revised and approved at the Board meeting in May 2022. The budget will be reviewed again regularly throughout the year.

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

Property

We continue to pay down the balance of the loan on our therapy centre at Bradbury House, Glasgow over the next 2 years. The Term Loan, which is with the Clydesdale Bank, currently stands at £71,929. 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 is 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 as an end in itself.

We believe that being able to provide a constant service, with minimal interruptions, remains our priority. We have operated an in-person therapy service consistently since July 2020 having implemented a revised format of service delivery within the guidance of Scottish Government, Public Health Scotland and our professional bodies, 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. In June 2021 we were able to re-introduce in-person multi-disciplinary team working but we have retained the ease and flexibility of a mixture of virtual and in-person services, focussing on what works best for the needs of service users and to ensure the best clinical outcomes. As restrictions continue to ease for healthcare settings we will continue to maximise our service delivery options further.

Our areas for development during the 2022/23 year include:

- Raise awareness of the experiences of living with cerebral palsy 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.
- 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.
- Investing in continued development of our wellbeing and psychological support.
- Re-establishing group support and outreach work across Scotland.
- 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.

As we head into the next financial year (2022/23) we have concentrated on ensuring we have the right staff structure in place to enable our services to happen. We have strengthened the Senior Management Team with the appointment of a new post of Centre Manager. We have also created the new post of CP Support Co-Ordinator to ensure the voices and needs of service users are at the heart of our service planning. We welcomed our Impact Analyst in July 2022 to support us in improving our measurement of effectiveness of what we do and envisage that this will be a valuable source of evidence and intelligence as we plan future service developments.

Outcomes

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 with support from the Centre Manager and the Head of Fundraising and Communications. The clinical governance of the therapy team between the 2 Senior Therapists. Trustees and staff work closely together and all trustees serve on a purely voluntary basis. Management staff remuneration is decided by the Board of Trustees who mark to market.

Wider network

The charity is associated with The Bobath Centre, Watford, and Cerebral Palsy Cymru, in that each organisation was set up as independent but collaborative organisations providing specialist clinical Bobath therapy within their regions. Up until 1st March 2022, the therapy staff in Scotland were employed by The Bobath Centre, Watford with their costs recharged to Cerebral Palsy Scotland, but during the year we undertook a TUPE transfer process and therefore now all therapy staff are directly employed by 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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC022695

Principal address
Bradbury House
10 High Craighall Road
Glasgow
G4 9UD

Cerebral Palsy Scotland

Report of the Trustees
for the Year Ended 31 March 2022

Trustees

I Johnstone
D Reid (resigned 17.5.2022)
E Boyd (resigned 17.5.2022)
J McPhail
P Morris
K Colquhoun
K Campbell
A Matthews
G Craig
E Macleod
K White
M Inglis (appointed 17.5.2022)

Chief Executive

Stephanie Fraser

Auditors

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

Solicitors

Mitchells Robertson
36 Hanover Street
Glasgow
G1 2AD

Bankers

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

Cerebral Palsy Scotland

Report of the Trustees for the Year Ended 31 March 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- follow the principles and key elements of good governance as set out by the Scottish Government Code for the Third Sector;
- state whether applicable UK Accounting Standards have been followed subject to any material departures disclosed and explained in the financial statements;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charity's auditors are unaware; and
- the trustees have taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charity's auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Approved by order of the board of trustees on 21 September 2022 and signed on its behalf by:



I. Johnstone - Trustee

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

Opinion

We have audited the financial statements of Cerebral Palsy Scotland (the 'charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

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

Our audit procedures included, but were not limited to:

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

Because of the inherent limitations of an audit, there is a risk that we will not prevent all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with laws and regulations is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Bell Barr & Company

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

Date: *21 September 2022*

Note:

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

Cerebral Palsy Scotland

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Designated Funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	451,465	-	88,198	539,663	491,985
Charitable activities						
Cerebral Palsy support services		4,350	-	54,522	58,872	48,977
Other trading activities	3	19,484	-	-	19,484	21,616
Other income		<u>7,253</u>	<u>-</u>	<u>-</u>	<u>7,253</u>	<u>35,837</u>
Total		<u>482,552</u>	<u>-</u>	<u>142,720</u>	<u>625,272</u>	<u>598,415</u>
EXPENDITURE ON						
Raising funds	5	127,352	-	-	127,352	99,880
Charitable activities						
Cerebral Palsy support services	6	<u>363,589</u>	<u>16,260</u>	<u>142,720</u>	<u>522,569</u>	<u>401,555</u>
Total		<u>490,941</u>	<u>16,260</u>	<u>142,720</u>	<u>649,921</u>	<u>501,435</u>
Net gains on investments		<u>4,549</u>	<u>-</u>	<u>-</u>	<u>4,549</u>	<u>22,234</u>
NET INCOME/(EXPENDITURE)		(3,840)	(16,260)	-	(20,100)	119,214
Transfers between funds	19	<u>(27,155)</u>	<u>27,155</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		(30,995)	10,895	-	(20,100)	119,214
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>488,117</u>	<u>1,025,153</u>	<u>-</u>	<u>1,513,270</u>	<u>1,394,056</u>
TOTAL FUNDS CARRIED FORWARD		<u>457,122</u>	<u>1,036,048</u>	<u>-</u>	<u>1,493,170</u>	<u>1,513,270</u>

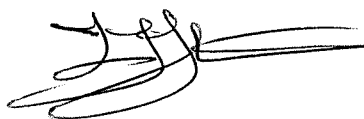
The notes form part of these financial statements

Cerebral Palsy Scotland

Balance Sheet
31 March 2022

	Notes	31.3.22 £	31.3.21 £
FIXED ASSETS			
Tangible assets	11	1,113,503	1,134,117
Investments	12	<u>117,158</u>	<u>112,609</u>
		1,230,661	1,246,726
CURRENT ASSETS			
Debtors	13	16,687	20,890
Cash at bank and in hand		<u>690,233</u>	<u>701,553</u>
		706,920	722,443
CREDITORS			
Amounts falling due within one year	14	<u>(400,547)</u>	<u>(233,970)</u>
NET CURRENT ASSETS		<u>306,373</u>	<u>488,473</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,537,034	1,735,199
CREDITORS			
Amounts falling due after more than one year	15	<u>(43,864)</u>	<u>(221,929)</u>
NET ASSETS		<u>1,493,170</u>	<u>1,513,270</u>
FUNDS	19		
Unrestricted funds:			
General fund		457,122	488,117
Designated fund - Property		<u>1,036,048</u>	<u>1,025,153</u>
		<u>1,493,170</u>	<u>1,513,270</u>
TOTAL FUNDS		<u>1,493,170</u>	<u>1,513,270</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 September 2022 and were signed on its behalf by:



I Johnstone - Trustee



K Campbell - Trustee

The notes form part of these financial statements

Cerebral Palsy Scotland

Cash Flow Statement
for the Year Ended 31 March 2022

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	<u>15,835</u>	<u>315,330</u>
Net cash provided by operating activities		<u>15,835</u>	<u>315,330</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>-</u>	<u>(4,766)</u>
Net cash provided by/(used in) investing activities		<u>-</u>	<u>(4,766)</u>
Cash flows from financing activities			
New loans in year		-	150,000
Loan repayments in year		<u>(27,155)</u>	<u>(26,274)</u>
Net cash (used in)/provided by financing activities		<u>(27,155)</u>	<u>123,726</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		(11,320)	434,290
Cash and cash equivalents at the beginning of the reporting period		<u>701,553</u>	<u>267,263</u>
Cash and cash equivalents at the end of the reporting period		<u>690,233</u>	<u>701,553</u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2022

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

	31.3.22 £	31.3.21 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(20,100)	119,214
Adjustments for:		
Depreciation charges	20,614	26,236
Gain on investments	(4,549)	(22,234)
Decrease in debtors	4,203	78,559
Increase in creditors	<u>15,667</u>	<u>113,555</u>
Net cash provided by operations	<u><u>15,835</u></u>	<u><u>315,330</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank and in hand	<u>701,553</u>	<u>(11,320)</u>	<u>690,233</u>
	<u>701,553</u>	<u>(11,320)</u>	<u>690,233</u>
Debt			
Debts falling due within 1 year	(27,154)	(150,910)	(178,064)
Debts falling due after 1 year	<u>(221,929)</u>	<u>178,065</u>	<u>(43,864)</u>
	<u>(249,083)</u>	<u>27,155</u>	<u>(221,928)</u>
Total	<u><u>452,470</u></u>	<u><u>15,835</u></u>	<u><u>468,305</u></u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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

Income

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

Charitable activities

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

Voluntary income and donations

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

Rental income receivable

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

Expenditure

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

Fundraising costs

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

Charitable activities costs

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

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

Tangible fixed assets

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

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

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

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

Fixed asset investments

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

Cash at bank and in hand

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

Financial instruments

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

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Trust income, grants and donations	473,887	416,964
Legacies	13,243	35,755
Supporters' and parents' donations	24,883	-
Community fundraising	26,410	32,146
Corporate donations	1,240	7,120
	<u>539,663</u>	<u>491,985</u>

Cerebral Palsy Scotland

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

3. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Sundry events	284	2,416
Rents received	<u>19,200</u>	<u>19,200</u>
	<u>19,484</u>	<u>21,616</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.22	31.3.21
		£	£
Self-funding	Cerebral Palsy support services	4,350	9,500
Scottish Government	Cerebral Palsy support services	<u>54,522</u>	<u>39,477</u>
		<u>58,872</u>	<u>48,977</u>

5. RAISING FUNDS

Raising donations and legacies

	31.3.22	31.3.21
	£	£
Staff costs	70,814	74,658
Print and design	9,311	2,482
General fundraising	47,227	22,140
Dragon Boats	-	600
	<u>127,352</u>	<u>99,880</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Cerebral Palsy support services	<u>507,954</u>	<u>14,615</u>	<u>522,569</u>

7. SUPPORT COSTS

	Governance costs
	£
Cerebral Palsy support services	<u>14,615</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

9. STAFF COSTS

	31.03.22	31.03.21
	£	£
Salaries	247,098	204,037
Employer pension	12,845	11,517
Social security costs	<u>18,348</u>	<u>13,479</u>
	<u>278,291</u>	<u>229,033</u>

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

	31.3.22	31.3.21
Direct charitable work	8	9
Fundraising and communication	2	3
Administrative	<u>4</u>	<u>4</u>
	<u>14</u>	<u>16</u>

Included within charitable activities costs are the costs to Cerebral Palsy Scotland of the services provided by therapists. These therapists were employed by Bobath London up until February 2022 and became employees of Cerebral Palsy Scotland in March 2022.

The key management of Cerebral Palsy Scotland is undertaken by the Chief Executive Officer, the Head of Fundraising, the Centre Manager and those staff delegated to perform Head of Therapy duties. The remuneration of these employees, including employer pension contributions, totals £166,290 (2021: £145,312).

One employee (2021: Nil) had emoluments in excess of £80,000 but less than £90,000 during the year. In the prior year one employee had emoluments in excess of £70,000 but less than £80,000.

10. COMPARATIVES

Certain comparative amounts have been reclassified to remain consistent with current year presentation.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

11. TANGIBLE FIXED ASSETS

	Freehold property £	Therapy equipment £	Fixtures and fittings £	Office equipment £	Totals £
COST					
At 1 April 2021 and 31 March 2022	<u>1,313,074</u>	<u>116,598</u>	<u>95,459</u>	<u>105,908</u>	<u>1,631,039</u>
DEPRECIATION					
At 1 April 2021	188,837	114,671	94,878	98,536	496,922
Charge for year	<u>16,260</u>	<u>1,170</u>	<u>-</u>	<u>3,184</u>	<u>20,614</u>
At 31 March 2022	<u>205,097</u>	<u>115,841</u>	<u>94,878</u>	<u>101,720</u>	<u>517,536</u>
NET BOOK VALUE					
At 31 March 2022	<u>1,107,977</u>	<u>757</u>	<u>581</u>	<u>4,188</u>	<u>1,113,503</u>
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>

Included in cost of freehold property is freehold land of £500,000 (2021: £500,000) which is not subject to depreciation.

12. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2021	112,609
Revaluations	<u>4,549</u>
At 31 March 2022	<u>117,158</u>
NET BOOK VALUE	
At 31 March 2022	<u>117,158</u>
At 31 March 2021	<u>112,609</u>

There were no investment assets outside the UK.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Trade debtors	1,200	-
Other debtors	1,901	10,641
Accrued Income	7,259	2,370
Prepayments	<u>6,327</u>	<u>7,879</u>
	<u>16,687</u>	<u>20,890</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Bank loans and overdrafts (see note 16)	178,064	27,154
Trade creditors	4,592	18,207
Social security and other taxes	10,640	5,381
VAT	627	627
Pension contributions	3,168	1,847
Deferred income	196,468	158,423
Accrued expenses	<u>6,988</u>	<u>22,331</u>
	<u>400,547</u>	<u>233,970</u>

Deferred Income

	£
At 1 April 2021	158,423
Release of 2021 deferrals	(104,898)
Deferral of 2022 income received	<u>142,943</u>
	<u>196,468</u>

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

	31.3.22	31.3.21
	£	£
Bank loans (see note 16)	<u>43,864</u>	<u>221,929</u>

16. LOANS

An analysis of the maturity of loans is given below:

	31.3.22	31.3.21
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>178,064</u>	<u>27,154</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>43,864</u>	<u>221,929</u>

17. SECURED DEBTS

The following secured debts are included within creditors:

	31.3.22	31.3.21
	£	£
Bank loans	<u>221,928</u>	<u>249,083</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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Designated Funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
Fixed assets	5,526	1,107,977	-	1,113,503	1,134,117
Investments	117,158	-	-	117,158	112,609
Current assets	548,497	-	158,423	706,920	722,443
Current liabilities	(214,059)	(28,065)	(158,423)	(400,547)	(233,970)
Long term liabilities	-	(43,864)	-	(43,864)	(221,929)
	<u>457,122</u>	<u>1,036,048</u>	<u>-</u>	<u>1,493,170</u>	<u>1,513,270</u>

19. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	488,117	(3,840)	(27,155)	457,122
Designated fund - Property	<u>1,025,153</u>	<u>(16,260)</u>	<u>27,155</u>	<u>1,036,048</u>
	<u>1,513,270</u>	<u>(20,100)</u>	-	<u>1,493,170</u>
TOTAL FUNDS	<u>1,513,270</u>	<u>(20,100)</u>	<u>-</u>	<u>1,493,170</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	482,552	(490,941)	4,549	(3,840)
Designated fund - Property	<u>-</u>	<u>(16,260)</u>	<u>-</u>	<u>(16,260)</u>
	482,552	(507,201)	4,549	(20,100)
Restricted funds				
Bank of Scotland Foundation (Post Lockdown Sessions)	11,198	(11,198)	-	-
Corra Foundation (Children, Young People & Families)	50,000	(50,000)	-	-
RS MacDonald (CP Connect)	12,000	(12,000)	-	-
Scottish Government (CP Connect Sessions for Adults)	31,043	(31,043)	-	-
Scottish Government (Neurological Transitions Funding)	13,999	(13,999)	-	-
Scottish Government (NACNC Chair)	9,480	(9,480)	-	-
The Saturday Hospital Fund (PPE)	2,000	(2,000)	-	-
National Lottery	10,000	(10,000)	-	-
Commonweal Fund	<u>3,000</u>	<u>(3,000)</u>	<u>-</u>	<u>-</u>
	<u>142,720</u>	<u>(142,720)</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>625,272</u>	<u>(649,921)</u>	<u>4,549</u>	<u>(20,100)</u>

19. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	378,916	25,233	83,968	488,117
Designated fund - Property	<u>1,015,140</u>	<u>-</u>	<u>10,013</u>	<u>1,025,153</u>
	1,394,056	25,233	93,981	1,513,270
Restricted funds				
Bank of Scotland Foundation (Post Lockdown Sessions)	-	15,673	(15,673)	-
Corra Foundation (COVID Response Wellbeing Fund)	-	70,308	(70,308)	-
Response Recovery Resilience Fund (Post Lockdown Sessions)	-	5,000	(5,000)	-
RS MacDonald (CP Connect)	<u>-</u>	<u>3,000</u>	<u>(3,000)</u>	<u>-</u>
	-	<u>93,981</u>	<u>(93,981)</u>	-
TOTAL FUNDS	<u>1,394,056</u>	<u>119,214</u>	<u>-</u>	<u>1,513,270</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	398,005	(395,006)	22,234	25,233
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>200,410</u>	<u>(106,429)</u>	<u>-</u>	<u>93,981</u>
TOTAL FUNDS	<u>598,415</u>	<u>(501,435)</u>	<u>22,234</u>	<u>119,214</u>

Transfers between funds

The Designated Property Fund represents the net book value of the property less related borrowings. A transfer of £27,155 is made from the General Fund to the Property Fund representing the reduction in borrowings during the year.

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Cerebral Palsy Scotland

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Trust income, grants and donations	473,887	416,964
Legacies	13,243	35,755
Supporters' and parents' donations	24,883	-
Community fundraising	26,410	32,146
Corporate donations	<u>1,240</u>	<u>7,120</u>
	539,663	491,985
Other trading activities		
Sundry events	284	2,416
Rents received	<u>19,200</u>	<u>19,200</u>
	19,484	21,616
Charitable activities		
Self-funding	4,350	9,500
Scottish Government	<u>54,522</u>	<u>39,477</u>
	58,872	48,977
Other income		
Other income	<u>7,253</u>	<u>35,837</u>
Total incoming resources	625,272	598,415
EXPENDITURE		
Raising donations and legacies		
Salaries and NIC	68,887	71,239
Employer pension	1,927	3,419
Print and design	9,311	2,482
General fundraising	47,227	22,140
Dragon Boats	<u>-</u>	<u>600</u>
	127,352	99,880
Charitable activities		
Salaries and NIC	172,359	93,020
Employer pension	9,112	5,283
Therapists' salaries, NI and expenses	177,189	149,869
Therapists' employer pension	18,152	38,414
Therapy supplies	3,879	5,327
Other centre running costs	63,855	54,343
Professional fees	37,546	11,680
Depreciation	20,614	26,236
Loan interest	<u>5,248</u>	<u>3,354</u>
	507,954	387,526

This page does not form part of the statutory financial statements

Cerebral Palsy Scotland

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
Support costs		
Governance costs		
Salaries and office costs	8,690	8,104
Auditors' remuneration	<u>5,925</u>	<u>5,925</u>
	<u>14,615</u>	<u>14,029</u>
Total resources expended	<u>649,921</u>	<u>501,435</u>
Net (expenditure)/income	<u>(24,649)</u>	<u>96,980</u>

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