



**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2024**

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for the Year Ended 31 March 2024

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The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ending 31 March 2024.

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, established in 1995, is the only charity dedicated to supporting people of any age living with cerebral palsy in Scotland. As we have grown, the cerebral palsy community is at the heart of everything we do. Our work is guided by what is best and what is needed by people with cerebral palsy and their families in Scotland. We aim to improve the lives of children and adults with cerebral palsy through specialist therapy; 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.

What is Cerebral Palsy (CP)

One child in every 400 has cerebral palsy. It is the most common physical disability in children and every three days a baby born in Scotland will be diagnosed with cerebral palsy and continue to live with the condition. There is no cure, but therapy can influence how the brain develops and is the most important treatment for cerebral palsy.

- 1 in 3 is unable to walk
- 1 in 4 is unable to talk and uses alternative methods of communication
- 3 in 4 experience pain
- 1 in 4 has epilepsy
- 1 in 2 has a learning disability
- 1 in 4 has bladder control problems
- 1 in 5 has sleep disorder
- 1 in 5 has saliva control problems

People with cerebral palsy have damage to their brain or have a brain that has developed atypically. The damage to the brain occurs either before birth or during a child's early development. It causes a disruption to the development of movement and posture.

Cerebral palsy is a lifelong condition. No two people experience cerebral palsy in the same way. How someone is affected will depend on the type of cerebral palsy a person has and how much of their body is affected. Cerebral palsy affects a person's ability to control their movement, posture and balance.

While the original injury to the brain does not change, this doesn't mean cerebral palsy is a static condition. As a person with cerebral palsy grows, they can develop secondary problems, such as increased tightness in muscles and joints and dislocations. If not addressed, this can affect a person's functional abilities over time. People can also experience problems with pain and fatigue as they grow older.

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.

Highlights of the year

2023 - 2024 was the first year of implementation for our new strategic plan. During the year we have focused on our four aims, working on increased awareness raising, partnership working and the development and delivery of a new training programme for families, carers and professionals.

The year in numbers:

Between April 2023 and March 2024 we:

- Saw 253 people with cerebral palsy (2022/23: 198) for specialist therapy
- 119 were children and 134 adults (2022/23: 125 children/73 adults)
- Delivered 99 first assessment appointments (2022/23: 95)

Report of the Trustees
for the Year Ended 31 March 2024

- 77% of therapy sessions were in-person appointments, either in the centre in Glasgow, on outreach across Scotland or home or school visits.
- 23% of therapy sessions were hosted virtually, online via NHS Near Me

In addition we also

- Ran 22 Baby Buds groups for families concerned about their child's motor development, whether or not they have been given a formal diagnosis of cerebral palsy
- Spent over three months of our year delivering Better Start to children and families in Edinburgh City, East, West and Mid Lothian, working with community health and education teams and helping families who would not otherwise be able to access our services
- Hosted seven social events (attended by 68 adults/38 children)
- Trained 184 professionals through five training courses/webinars
- Welcomed 89 attendees at our CP information sessions (5 sessions: 3 virtual/2 in person)
- Curated and presented the 10th annual Cerebral Palsy Conference (212 delegates/13 sessions/27 speakers/30 exhibitors)

Our Strategic Plan 2023-2026 identified four key areas for action for Cerebral Palsy Scotland:

1. To be the voice of the cerebral palsy community in Scotland, to understand what matters to them so that their views and needs are represented at national and local forums and they have access to the support and services they need

In order to achieve that we:

- Sought feedback from every person we supported to monitor the impact of our current services so that we understand what is important to current and future services users. We did this through pre and post therapy feedback forms and questionnaires which includes sections on satisfaction levels, areas for improvement, and suggestions for future services
- Undertook regular community surveys to understand what matters to people with cerebral palsy with regard to various issues and shared our findings on our website. During this year we gathered views of people with CP on their experience of social care, self-directed support, and the development of the National Care Service
- Created a service user co-production group to provide further in-depth input to our service development
- With the support of Digby Brown LLP we were able to host the 10th annual Cerebral Palsy Conference, the only event of its kind that brings the cerebral palsy community together

2. To ensure anyone affected by cerebral palsy in Scotland is aware of Cerebral Palsy Scotland and the support we can provide for them

In order to achieve this we:

- Worked to improve our online engagement and as we are steadily building our follower numbers across social media. (Facebook +8%, Instagram +31% Twitter/X +12%)
- Monitored responses to posts and communications and tailored our articles, blogs, newsletters and posts as a result
- Actioned over 212 support enquiries via phone or email
- Promoted Cerebral Palsy Awareness month in March 2024 through working with a team of 27 volunteer content creators who have lived experience of cerebral palsy. Content over the month included 13 blogs, 10 videos, 78 Facebook and Instagram stories, 80 posts across all platforms and one online discussion on Cerebral Palsy Awareness day with 22 attendees and a panel of six adults with cerebral palsy.

3. To enable therapy, support and information to be available for as many people as possible in Scotland with cerebral palsy through all life stages

In order to achieve this we:

- Sought ways to increase the numbers of people referred to our services. We increased the number of people seen for input during this year by 28%
- Ensured through our outreach work with children in Edinburgh City, Midlothian, West Lothian and East Lothian during the year, that we were able to reach families who would not otherwise have had access to condition-specific input (80% of Better Start participants)
- Supported the development of our cerebral palsy support service as the first point of contact with us and enables people to access trusted advice and information with ease

Cerebral Palsy Scotland

Report of the Trustees for the Year Ended 31 March 2024

- Increased our mental health and wellbeing support service, as an integral part of our psychologically informed practice, working with our consultant psychologist who provided support and advice to the wider staff team as well as 1-2-1 input with service users and families and sharing resources online, for example a guide for parents on "how to talk to your child about their cerebral palsy"
- Ensured our funding applications were geared to addressing lifelong needs for people of any age and with any type of cerebral palsy from across Scotland so that as many people as possible had access to funded input

4. To increase knowledge and understanding of cerebral palsy, the issues affecting people with cerebral palsy amongst professionals, service providers and policy makers

In order to achieve this we:

- Submitted responses to the Scottish Government's consultations on the development of the National Care Service, the Adult Disability Payment (mobility component) and to the Scottish Parliament's Economy and Fair Work Committee on the employment gap for disabled people
- Met with Social Security Scotland to understand how children in receipt of disability support payments transfer to adult disability payments
- Continued to have representation on the Scottish Government's National Advisory Committee for Neurological Conditions, through our CEO chairing the committee
- Continue to work with the ongoing work of the Scottish Covid-19 Inquiry to ensure that the experience of people with cerebral palsy and their families is reflected in their work
- Submitted responses to the UK Government's Disability Action Plan and the SEND Improvement Plan
- Ensured that the views of people with CP are included in the work of the Neurological Alliance of Scotland and in their responses to policy makers
- Ran a varied programme of training opportunities throughout the year, including regular online and in-person Cerebral Palsy Information sessions. Other training we delivered through the year included:
 - * PODD Communications Books Introductory Course
 - * Advanced Bimanual Skills run by the well-respected Australian Occupational Therapist, Dr. Brian Hoare, who also spoke at the annual conference
 - * Webinars on switch skills and an introduction to early communication
 - * Bespoke training for orthotic students at Glasgow Caledonian University

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

Fundraising

Cerebral Palsy Scotland is wholly reliant on the generosity of people, trusts and corporate organisations to enable us to support for people with CP and their families. Without their commitment, it would not have been possible to ensure that the lifeline of comprehensive support and vital information was accessible to every person with CP in Scotland who needed it.

We are deeply thankful to our Friends of Cerebral Palsy Scotland who support us with regular gifts. In December we successfully participated in the Big Give Christmas Challenge with a matched pledge from a supporter and champion funding from The Reed Foundation. Legacies remain a lifeline for Cerebral Palsy Scotland when other forms of income have proved challenging.

This year we ran our 20th Dragon Boat race day with crucial sponsorship from Allied Mobility and the return of Walk 'n' Roll - our fully accessible fundraising challenge. We have continued to receive strong support for community events such as Kiltwalk and from supporter-led fundraising - every single donation has truly made a difference.

More than half of our funding during 2023/24 came from charitable trusts and foundations. We would like to thank all the funders, trustees and grant making staff who continued to support us and share our vision.

We are extremely grateful to all organisations who have provided strategic grants over the last year including the players of the National Lottery and The National Lottery Community Fund, The Scottish Government's Children and Young People and Families Early Intervention Fund, Charities Aid Foundation (CAF) - Connecting Communities Grants, Glasgow City Council Glasgow Communities Fund, The RS Macdonald Charitable Trust, The Allied Vehicles Charitable Trust, The Hospital Saturday Fund, The Morrisons Foundation and The Health and Social Care Alliance Scotland.

FINANCIAL REVIEW

Financial position

For the year ending 31st March 2024 the income of the charity from all sources was £844,447 (2023: £797,672) as detailed in the attached accounts. We are showing a surplus for the year of £52,093 (2023: £54,481). This is due to £60,822 of unspent restricted funds attached to the provision of psychology support and to receiving funds from the closure of the charity, the Cerebral Palsy Association, Aberdeen, who transferred their remaining funds to Cerebral Palsy Scotland when they wound up the charity and these funds are now restricted to support people from Aberdeen and Aberdeenshire.

The longer term aim of our strategic plan is to develop work that will generate income, for example through providing training and self-funding options, and we have begun to put the groundwork in place for a menu of services and training, but this will take time to build up. Having found the recruitment landscape difficult, particularly for fundraising and specialist clinical staff, we were pleased to have welcomed an additional specialist physiotherapist to the team who was supported through Bobath training during the year. We have also been able to work with a consultant psychologist for the latter part of the year, which has strengthened the whole team and our support of mental health and wellbeing for people with cerebral palsy.

Cerebral Palsy Scotland is committed to matching funding to need. We want 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. 89% of our funding comes from income we have raised. Trusts and foundations continue to remain the largest group of contributors. We are working to broaden the basis of our income generation and support, but this will take us some time and resource. In the meantime, 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.

Expenditure on charitable activities totalled £640,355 (2023: £581,778) which represents 80% of our total expenditure. We continue to ensure that we provide as comprehensive a service as possible to support our beneficiaries whilst keeping a tight control of the costs.

Investment Policy

During this period the valuation of our investments at 31 March 2024 showed a gain of £12,746, which reflects market movements over the year. The trustees had decided in 2017 to invest a small amount for the medium to longer term (5-10 years) in order to improve on the very low level of interest earned on bank cash deposits and with the proviso that there is no fundamental change within the charity. The Trustees remain content that this is still a valid investment policy and remain satisfied with our current levels of investment and decisions and are committed to reviewing these regularly each quarter to ensure the best interests of the charity.

FINANCIAL REVIEW

Reserves policy

It has been the policy of the charity to maintain the unrestricted funds not committed or invested in tangible fixed assets, ("the free reserves" - 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 £478,330 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 2024 represent around 6 months of expenditure. Given the expertise of our staff team, the specialist nature of our therapy and the difficulty of recruitment, the Trustees have been keen to ensure a level of reserves that will ensure continuity of service provision for our beneficiaries.

The Trustees acknowledge that fundraising prospects for the coming year remain vulnerable and our ability to forecast our ongoing financial situation accurately is dependent on achieving fundraising success. Our experience from recent years has reinforced our belief that we must retain an element of flexibility and 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.

The trustees believe that holding around 6 months of reserves is essential to ensure we are able to meet the needs of our beneficiaries over the next 12-18 months. Our staff are our greatest assets and our most significant cost. We are proud to have a loyal and highly specialist staff team and we have dedicated resources to recruiting, training and retaining our people. The ability of our organisation to expand our services would also rely on recruiting new specialist staff, hence we also wish to be in a position to offer a new contract should such a specialist be identified. We trust that, because of the specialist nature of our services, funders will support us in this stance and we remain ready and willing to use up reserves in order to sustain the organisation's survival.

The charity holds a designated property fund of £1,060,590. The purpose of this designated fund is to cover the costs of the property owned by the charity as explained in Note 18 on page 25.

Going Concern

The financial context that the organisation is likely to face over the next 1-3 years continues to be a challenging one. Funding from Government and Local Authorities has seen far less funding available with any funds hugely over-subscribed. As an organisation, we are dependent on our ability to continue to raise funds and the trustees remain vigilant to the challenges faced. The trustees review the charity's cash flow and reserves on a regular basis.

As outlined above, the charity has adequate reserves to carry on for the foreseeable future. Detailed budgets and management accounts are prepared and reviewed regularly by the Trustees. A draft budget for 2024/25 was presented to the Board in March 2024 and revised and approved at the Board meeting in May 2024. A top level, going concern, budget to March 2026 has also been prepared. All budget assumptions are reviewed by the Board and the CEO regularly throughout the year.

The Trustees are confident that the organisation remains a going concern and are certain that the financial prudence we have demonstrated over a number of recent years will stand us in good stead to weather the challenges being faced by all organisations because of the lack of fundraising opportunities and other challenges. We remain committed to conserving our cash flow and to adapt our services to serve our beneficiaries 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. The Term Loan, which is with Virgin Money, currently stands at £14,867 and will be paid off in full by the end of September 2024. The specially adapted therapy centre is key to delivering the charitable purpose of Cerebral Palsy Scotland, whether providing therapy, training or hosting events for our beneficiaries in the building or preparing for the delivery of outreach and other programmes from the building.

NEXT STEPS

We will continue to build on the work from this year and to implement our strategic plan so that everyone with cerebral palsy in Scotland has life-long access to knowledgeable, compassionate services and support. However we face considerable challenges to ensure we remain sustainable. Whilst we are showing an accounting surplus for this year, this is entirely due to funds restricted for use to support our psychologist, which will be exhausted by the end of the year, and also from receiving one off funds as a result of the closure of Cerebral Palsy Aberdeen, which are restricted to provide support for people in Aberdeen and Aberdeenshire. Without these two restricted funds, we would not be reporting a surplus. We know that we will have to continue to find ways of "doing more for less" during 2024-2025 in a competitive environment. There is unlikely to be further funding directly from Scottish Government and other sources of funding are far from guaranteed. It is important therefore that we lay the foundations for other methods of income generation, for example through providing training courses for a variety of audience groups and seeking opportunities where our services are contracted.

Our immediate goals for 2024/25 include:

- Explore more training opportunities and develop resources that can be easily re-run as appropriate
- Expand our cerebral palsy support services
- Amplify service-users' voices, particularly to policy makers and service managers
- Look at supporting parents' mental health and wellbeing in relation to their support of their child with cerebral palsy
- Identify common barriers for people with cerebral palsy and seek innovative and collaborative ways to address these

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

Outcomes

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

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

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

Induction and training of new trustees

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

Organisational structure

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

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

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC022695

Principal address

Bradbury House
10 High Craighall Road
Glasgow
G4 9UD

Trustees

I Johnstone - Chair
K Campbell - Treasurer
J McPhail
P Morris
K Colquhoun
A Mathews
G Craig
E Macleod
M Inglis
B Dunn
D Facenna (resigned 4.10.2023)
L Miller

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

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

In so far as the trustees are aware:

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

Approved by order of the board of trustees on 28 August 2024 and signed on its behalf by:



I Johnstone - Trustee

Opinion

We have audited the financial statements of Cerebral Palsy Scotland (the 'charity') for the year ended 31 March 2024 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 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

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; and
- Obtaining an understanding of the control environment in monitoring compliance with laws and regulations.

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

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

28 August 2024

Cerebral Palsy Scotland

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Designated Funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	385,516	-	339,490	725,006	672,450
Charitable activities	4					
Cerebral Palsy support services		11,840	-	43,460	55,300	62,982
Other trading activities	3	57,375	-	-	57,375	58,596
Other income		6,766	-	-	6,766	3,644
Total		<u>461,497</u>	<u>-</u>	<u>382,950</u>	<u>844,447</u>	<u>797,672</u>
EXPENDITURE ON						
Raising funds	5	164,745	-	-	164,745	154,465
Charitable activities	6					
Cerebral Palsy support services		251,967	16,260	372,128	640,355	581,778
Total		<u>416,712</u>	<u>16,260</u>	<u>372,128</u>	<u>805,100</u>	<u>736,243</u>
Net gains/(losses) on investments		12,746	-	-	12,746	(6,948)
NET INCOME/(EXPENDITURE)		57,531	(16,260)	10,822	52,093	54,481
Transfers between funds	18	(28,997)	28,997	-	-	-
Net movement in funds		<u>28,534</u>	<u>12,737</u>	<u>10,822</u>	<u>52,093</u>	<u>54,481</u>
RECONCILIATION OF FUNDS						
Total funds brought forward		449,797	1,047,853	49,999	1,547,649	1,493,170
TOTAL FUNDS CARRIED FORWARD		<u><u>478,331</u></u>	<u><u>1,060,590</u></u>	<u><u>60,821</u></u>	<u><u>1,599,742</u></u>	<u><u>1,547,651</u></u>

The notes form part of these financial statements

Cerebral Palsy Scotland

Balance Sheet
31 March 2024

	Notes	31.3.24 £	31.3.23 £
FIXED ASSETS			
Tangible assets	10	1,077,651	1,095,255
Investments	11	122,955	110,210
		<u>1,200,606</u>	<u>1,205,465</u>
CURRENT ASSETS			
Debtors	12	38,960	35,058
Cash at bank and in hand		442,211	539,537
		<u>481,171</u>	<u>574,595</u>
CREDITORS			
Amounts falling due within one year	13	(82,035)	(217,542)
NET CURRENT ASSETS		<u>399,136</u>	<u>357,053</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,599,742</u>	<u>1,562,518</u>
CREDITORS			
Amounts falling due after more than one year	14	-	(14,867)
NET ASSETS		<u>1,599,742</u>	<u>1,547,651</u>
FUNDS	18		
Unrestricted funds:			
General fund		478,330	449,799
Designated fund - Property		1,060,590	1,047,853
		<u>1,538,920</u>	<u>1,497,652</u>
Restricted funds		<u>60,822</u>	<u>49,999</u>
TOTAL FUNDS		<u>1,599,742</u>	<u>1,547,651</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 August 2024 and were signed on its behalf by:



I Johnstone - Trustee

The notes form part of these financial statements

Cerebral Palsy Scotland

Cash Flow Statement
for the Year Ended 31 March 2024

	Notes	31.3.24 £	31.3.23 £
Cash flows from operating activities			
Cash generated from operations	1	(65,897)	33,400
Interest paid		(2,432)	(4,225)
Net cash (used in)/provided by operating activities		<u>(68,329)</u>	<u>29,175</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(1,806)
Net cash provided by/(used in) investing activities		<u>-</u>	<u>(1,806)</u>
Cash flows from financing activities			
Loan repayments in year		(28,997)	(178,065)
Net cash used in financing activities		<u>(28,997)</u>	<u>(178,065)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		539,537	690,233
Cash and cash equivalents at the end of the reporting period		<u>442,211</u>	<u>539,537</u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24	31.3.23
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	52,093	54,481
Adjustments for:		
Depreciation charges	17,603	20,055
(Gain)/losses on investments	(12,746)	6,948
Interest paid	2,432	4,225
Increase in debtors	(3,902)	(18,371)
Decrease in creditors	(121,377)	(33,938)
Net cash (used in)/provided by operations	<u>(65,897)</u>	<u>33,400</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank and in hand	539,537	(97,326)	442,211
	<u>539,537</u>	<u>(97,326)</u>	<u>442,211</u>
Debt			
Debts falling due within 1 year	(28,997)	14,130	(14,867)
Debts falling due after 1 year	(14,867)	14,867	-
	<u>(43,864)</u>	<u>28,997</u>	<u>(14,867)</u>
Total	<u>495,673</u>	<u>(68,329)</u>	<u>427,344</u>

The notes form part of these financial statements

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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

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	- 25% 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

	31.3.24	31.3.23
	£	£
Trust income, grants and donations	556,155	509,348
Legacies	15,000	37,404
Supporters' and parents' donations	52,656	66,656
Community fundraising	93,792	54,615
Corporate donations	7,403	4,427
	<hr/>	<hr/>
	725,006	672,450
	<hr/>	<hr/>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

3. OTHER TRADING ACTIVITIES		31.3.24	31.3.23
		£	£
Events and merchandise		33,375	36,136
Rents received		24,000	22,460
		<u>57,375</u>	<u>58,596</u>
4. INCOME FROM CHARITABLE ACTIVITIES		31.3.24	31.3.23
	Activity	£	£
Self-funding	Cerebral Palsy support services	11,840	9,675
Scottish Government	Cerebral Palsy support services	43,460	53,307
		<u>55,300</u>	<u>62,982</u>
5. RAISING FUNDS			
Raising donations and legacies		31.3.24	31.3.23
		£	£
Staff costs		109,578	98,655
Print and design		5,675	6,088
General fundraising		49,492	49,722
		<u>164,745</u>	<u>154,465</u>
6. CHARITABLE ACTIVITIES COSTS			
	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Cerebral Palsy support services	<u>626,405</u>	<u>13,950</u>	<u>640,355</u>
7. SUPPORT COSTS			
			Governance costs
			£
Cerebral Palsy support services			<u>13,950</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

9. STAFF COSTS

	31.03.24	31.03.23
	£	£
Salaries	502,413	455,461
Employer pension	42,359	35,617
Social security costs	35,542	39,495
	<u>580,314</u>	<u>530,573</u>

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

	31.03.24	31.03.23
Direct charitable work	9	8
Fundraising and communications	3	3
Administrative	3	3
	<u>15</u>	<u>14</u>

The key management of Cerebral Palsy Scotland is undertaken by the Chief Executive Officer, the Head of Fundraising and Communications, the Centre Manager and those staff delegated to perform Head of Therapy duties. The remuneration of these employees, including employer pension contributions, totals £203,303 (2023: £193,687).

One employee (2023: one employee) had emoluments in excess of £80,000 but less than £90,000 during the year.

10. TANGIBLE FIXED ASSETS

	Freehold property £	Therapy equipment £	Fixtures and fittings £	Office equipment £	Totals £
COST					
At 1 April 2023 and 31 March 2024	<u>1,313,074</u>	<u>116,598</u>	<u>95,459</u>	<u>107,714</u>	<u>1,632,845</u>
DEPRECIATION					
At 1 April 2023	221,357	116,597	94,878	104,758	537,590
Charge for year	16,260	1	-	1,343	17,604
At 31 March 2024	<u>237,617</u>	<u>116,598</u>	<u>94,878</u>	<u>106,101</u>	<u>555,194</u>
NET BOOK VALUE					
At 31 March 2024	<u>1,075,457</u>	<u>-</u>	<u>581</u>	<u>1,613</u>	<u>1,077,651</u>
At 31 March 2023	<u>1,091,717</u>	<u>1</u>	<u>581</u>	<u>2,956</u>	<u>1,095,255</u>

10. TANGIBLE FIXED ASSETS - continued

Included in cost of freehold property is freehold land of £500,000 (2023: £500,000) which is not subject to depreciation.

11. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2023	110,210
Revaluations	12,745
	<hr/>
At 31 March 2024	122,955
	<hr/>
NET BOOK VALUE	
At 31 March 2024	122,955
	<hr/> <hr/>
At 31 March 2023	110,210
	<hr/> <hr/>

There were no investment assets outside the UK.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade debtors	100	-
Other debtors	6,390	6,175
Accrued Income	20,919	15,542
Prepayments	11,551	13,341
	<hr/>	<hr/>
	38,960	35,058
	<hr/> <hr/>	<hr/> <hr/>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Bank loans and overdrafts (see note 15)	14,867	28,997
Trade creditors	9,200	7,500
Social security and other taxes	12,091	11,560
VAT	787	787
Other creditors	15	165
Pension contributions	3,221	3,012
Deferred income	34,826	158,246
Accrued expenses	7,028	7,275
	<hr/>	<hr/>
	82,035	217,542
	<hr/> <hr/>	<hr/> <hr/>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - continued

Deferred Income

	£
At 1 April 2023	158,246
Release of 2023 deferrals	(158,246)
Deferral of 2024 income received	34,826
	<u>34,826</u>
At 31 March 2024	<u>34,826</u>

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

	31.3.24	31.3.23
	£	£
Bank loans (see note 15)	-	14,867
	<u>-</u>	<u>14,867</u>

15. LOANS

An analysis of the maturity of loans is given below:

	31.3.24	31.3.23
	£	£
Amounts falling due within one year on demand:		
Bank loans	14,867	28,997
	<u>14,867</u>	<u>28,997</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	-	14,867
	<u>-</u>	<u>14,867</u>

16. SECURED DEBTS

The following secured debts are included within creditors:

	31.3.24	31.3.23
	£	£
Bank loans	14,867	43,864
	<u>14,867</u>	<u>43,864</u>

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

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Designated Funds	Restricted funds	31.3.24 Total funds	31.3.23 Total funds
	£	£	£	£	£
Fixed assets	2,194	1,075,457	-	1,077,651	1,095,255
Investments	122,955	-	-	122,955	110,210
Current assets	420,349	-	60,822	481,171	574,595
Current liabilities	(67,168)	(14,867)	-	(82,035)	(217,542)
Long term liabilities	-	-	-	-	(14,867)
	<u>478,330</u>	<u>1,060,590</u>	<u>60,822</u>	<u>1,599,742</u>	<u>1,547,651</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

18. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	449,797	57,530	(28,997)	478,330
Designated fund - Property	1,047,853	(16,260)	28,997	1,060,590
	<u>1,497,650</u>	<u>41,270</u>	<u>-</u>	<u>1,538,920</u>
Restricted funds				
The Hospital Saturday Fund	-	5,662	-	5,662
Charities Aid Foundation/Scope(Adult Specialist Reviews)	49,999	(49,999)	-	-
People's Postcode Trust	-	25,000	-	25,000
Aberdeen Fund	-	30,160	-	30,160
	<u>49,999</u>	<u>10,823</u>	<u>-</u>	<u>60,822</u>
TOTAL FUNDS	<u><u>1,547,649</u></u>	<u><u>52,093</u></u>	<u><u>-</u></u>	<u><u>1,599,742</u></u>

18. MOVEMENT IN FUNDS - continued

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	461,497	(416,713)	12,746	57,530
Designated fund - Property	-	(16,260)	-	(16,260)
	<u>461,497</u>	<u>(432,973)</u>	<u>12,746</u>	<u>41,270</u>
Restricted funds				
The Scottish Government's Children and Young People and Families Early Intervention Fund	52,500	(52,500)	-	-
The RS Macdonald Charitable Trust	9,000	(9,000)	-	-
Scottish Government (CP Link work for adults)	33,980	(33,980)	-	-
Scottish Government (NACNC Chair)	9,480	(9,480)	-	-
The Hospital Saturday Fund	7,552	(1,890)	-	5,662
National Lottery	99,651	(99,651)	-	-
The Trades House of Glasgow Commonweal Fund	1,245	(1,245)	-	-
Charities Aid Foundation/Scope(Adult Specialist Reviews)	-	(49,999)	-	(49,999)
The Glasgow Communities Fund	33,853	(33,853)	-	-
James and Grace Anderson Trust	5,683	(5,683)	-	-
James Tudor Foundation	4,000	(4,000)	-	-
The Pixel Fund	5,000	(5,000)	-	-
The Russell Trust	2,000	(2,000)	-	-
Health and Social Care Alliance Scotland	11,401	(11,401)	-	-
Baby Buds	17,477	(17,477)	-	-
People's Postcode Trust	34,450	(9,450)	-	25,000
The Incorporation of Bonnetmakers and Dyers	500	(500)	-	-
The Morrisons Foundation (Bugzi Sessions)	9,818	(9,818)	-	-
Safe Deposits Scotland	1,961	(1,961)	-	-
St Nicholas Care Fund	2,640	(2,640)	-	-
The Green Hall Foundation	2,200	(2,200)	-	-
The Warburtons Foundation	400	(400)	-	-
Screwfix Foundation (Property Maintenance)	5,000	(5,000)	-	-
Glasgow Community Mental Health and Wellbeing Fund	999	(999)	-	-
Pettigrew Charitable Trust	2,000	(2,000)	-	-
Aberdeen Fund	30,160	-	-	30,160
	<u>382,950</u>	<u>(372,127)</u>	<u>-</u>	<u>10,823</u>
TOTAL FUNDS	<u>844,447</u>	<u>(805,100)</u>	<u>12,746</u>	<u>52,093</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

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

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

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	474,282	(446,592)	(6,948)	20,742
Designated fund - Property	-	(16,260)	-	(16,260)
	<u>474,282</u>	<u>(462,852)</u>	<u>(6,948)</u>	<u>4,482</u>
Restricted funds				
The Scottish Government's Children and Young People and Families Early Intervention Fund	52,500	(52,500)	-	-
The RS Macdonald Charitable Trust	12,000	(12,000)	-	-
Scottish Government (CP Link Sessions for Adults)	38,198	(38,198)	-	-
Scottish Government (Neurological Transitions Funding)	5,629	(5,629)	-	-
Scottish Government (NACNC Chair)	9,480	(9,480)	-	-
National Lottery	105,675	(105,675)	-	-
The Glasgow Communities Fund	18,025	(18,025)	-	-
Arnold Clark Community Fund	1,000	(1,000)	-	-
Ponton Trust	3,000	(3,000)	-	-
Stafford Trust	5,000	(5,000)	-	-
Global's Make Some Noise	19,584	(19,584)	-	-
Tesco Stronger Starts/Groundworks	3,000	(3,000)	-	-
Western Recreation Trust	300	(300)	-	-
Charities Aid Foundation/Scope(Adult Specialist Reviews)	49,999	-	-	49,999
	<u>323,390</u>	<u>(273,391)</u>	<u>-</u>	<u>49,999</u>
TOTAL FUNDS	<u>797,672</u>	<u>(736,243)</u>	<u>(6,948)</u>	<u>54,481</u>

The Aberdeen Fund represents funds transferred from Cerebral Palsy Aberdeen. The funds are restricted to be used for providing services to residents of Aberdeen and Aberdeenshire.

18. MOVEMENT IN FUNDS - continued

The funds from People's Postcode Trust, Hospital Saturday Fund, Russell Trust, The Pixel Fund, James Tudor Foundation, James and Grace Anderson Trust and The Scottish Children's Lottery are all for the purposes of providing mental health support.

The Baby Buds fund includes grants from Tesco Stronger Starts/Groundwork, Allied Vehicles Trust, Baily Thomas, The Ralph Slater Foundation, The Crerar Trust and Karina Parsons, all of which are for the purpose of providing therapist led sessions for children up to 24 months old.

National Lottery includes a £81,663 and a £7,989 Better Start grant from the Community Fund, and a £10,000 grant from Awards for All which has to be used for the Baby Buds project.

Transfers between funds

The Designated Property Fund represents the net book value of the property less related borrowings. A transfer of £28,997 is made from the General Fund to the Property Fund representing the reduction in borrowings during the year.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Cerebral Palsy Scotland

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24	31.3.23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Trust income, grants and donations	556,155	509,348
Legacies	15,000	37,404
Supporters' and parents' donations	52,656	66,656
Community fundraising	93,792	54,615
Corporate donations	7,403	4,427
	<hr/>	<hr/>
	725,006	672,450
Other trading activities		
Events and merchandise	33,375	36,136
Rents received	24,000	22,460
	<hr/>	<hr/>
	57,375	58,596
Charitable activities		
Self-funding	11,840	9,675
Scottish Government	43,460	53,307
	<hr/>	<hr/>
	55,300	62,982
Other income		
Other income	6,766	3,644
	<hr/>	<hr/>
Total incoming resources	844,447	797,672
EXPENDITURE		
Raising donations and legacies		
Salaries and NIC	105,525	94,924
Employer pension	4,053	3,731
Print and design	5,675	6,088
General fundraising	49,492	49,722
	<hr/>	<hr/>
	164,745	154,465
Charitable activities		
Salaries and NIC	202,543	194,512
Employer pension	9,483	8,840
Therapists' salaries and NIC	221,237	196,836
Therapists' employer pension	28,824	23,046
Therapy supplies	5,480	3,182
Other centre running costs	109,986	76,967
Professional fees	28,817	40,661
Depreciation	17,603	20,055
Loan interest	2,432	4,225
	<hr/>	<hr/>
	626,405	568,324

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 2024

	31.3.24 £	31.3.23 £
Support costs		
Governance costs		
Salaries and office costs	8,650	8,654
Auditors' remuneration	5,300	4,800
	<hr/>	<hr/>
	13,950	13,454
	<hr/>	<hr/>
Total resources expended	805,100	736,243
	<hr/>	<hr/>
Net income	<u>39,347</u>	<u>61,429</u>

This page does not form part of the statutory financial statements