



**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2025**

Contents of the Financial Statements
for the Year Ended 31 March 2025

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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 2025.

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 the only charity dedicated to supporting people of any age living with cerebral palsy in Scotland. Established 30 years ago in 1995, we ensure as we have developed that 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.

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.

Review of the year

2024 - 2025 was undoubtedly a challenging year. It became increasingly harder to find funding for our services and our families and service users also struggled to access self-directed support or to self-fund in light of cost of living increases. Whilst income declined, our costs remained relatively stable, based largely on staff and building costs. There is very little left to cut in the organisation without affecting service users.

The announced increase to Employers' National Insurance Contributions, combined with the more than inflation increases to the Real Living Wage, left us with no option but to undertake an organisational re-design to cut costs further. This process began in December 2024 and was concluded by the end March 2025 and resulted in 3 members of staff being made redundant and four other staff leaving to pursue roles in other organisations. Contractual redundancy payments have been shown in these accounts.

In order to make an immediate saving to the bottom line and to ensure that the burden was shared across the organisation, the Senior Management Team (CEO, Centre Manager and Head of Fundraising) took a voluntary 10% pay cut from January 2025. We have managed to protect the delivery of funded projects during this time, but it has meant our capacity to contribute to wider sector work that is non-funded has been curtailed. We trust that these measures will better equip Cerebral Palsy Scotland to face the years ahead, which we expect to continue to be financially challenging, in a leaner, fitter way while still serving the needs of people with cerebral palsy across Scotland.

Despite these organisational challenges, during the year we continued to focus on our four strategic aims. We have worked to increase awareness of cerebral palsy and how we can help, we have developed and delivered a new training programme, we have offered a range of opportunities to bring our community together and we have contributed to the developing policy landscape and wider service development. Our aim remains to ensure life-long access to knowledgeable, compassionate services and support for people with cerebral palsy across Scotland.

The year in numbers:

Between April 2024 and March 2025 we:

- Saw 257 people with CP (2023/24: 253 individuals)
- 95 children and 148 adults (2023/24: 119 children/134 adults)
- Delivered 109 first assessment appointments (2023/24: 99)
- 7 people seen for therapy with no specific funding due to clinical need (6 children and 1 adult)
- 67% of therapy sessions were in-person appointments, either in the centre in Glasgow, on outreach across Scotland or home or school visits.
- 33% of therapy sessions were hosted virtually, online via NHS Near Me
- Dealt with 1,798 direct enquiries from people with cerebral palsy seeking help and information.

In addition, we also:

- Delivered 13 training webinars and information sessions to 345 people (2023/24: 8 sessions, 175 attendees)
- Ran outreach therapy sessions for children and their families and adults in Aberdeen and Aberdeenshire
- 103 people attended events in the centre (in addition to 218 people attended the annual conference)
- Hosted 19 therapist-led Baby Buds groups throughout the year for families concerned about their child's motor development, whether or not they have been given a formal diagnosis of cerebral palsy
- Responded to 8 Scottish Government consultations during the year and gave oral evidence to Scottish Parliament Health, Social Care and Sport Committee.

Our four key areas for action for Cerebral Palsy Scotland during the year were:

1. Being the voice of the cerebral palsy community in Scotland, understanding 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

We maintained a constant dialogue with our community. We ensured we provided a variety of opportunities to bring our community together.

We held our 11th annual Cerebral Palsy Scotland conference on 2nd October 2024. Attended by 218 delegates, we boasted a fully booked exhibition space with 30 different organisations taking stands and we curated a programme with 19 speakers across 13 different sessions. Post-event feedback from delegates illustrated that 90% rated the conference overall as either 'extremely informative' or 'very informative'.

We sent out 12 surveys through survey monkey and analysed feedback so that we could shape our services to support maximum impact. This continues to illustrate the struggle many people with CP experience to access condition-specific support outside of Cerebral Palsy Scotland, particularly therapy, psychological support, access to peer support and groups. Between January-March 2025, Cerebral Palsy Scotland ran a community survey to gain insight into the key challenges facing the cerebral palsy community in accessing support and care. The stark response was that outside of our own services, people continue to struggle to access a range of condition-specific support. This was particularly the case in the following areas:

- 91% were not able to access psychological support for their cerebral palsy
- 45% were not able to access individual therapy

There were strong calls for greater awareness amongst statutory service providers, greater public education about CP and improved access to specialist support through increased funding.

Feedback from our community on our own services continues to be very positive. In particular 92% said that they felt the general advice and support available through our services was either important or extremely important. Comments included:

"Cerebral Palsy Scotland gives confidence and understanding of all things CP. Very much our safety net for guidance and advice".

"It's a unique service which has a good understanding of CP and its affects as you grow older"

82% of people reported that they valued the opportunity to connect with other members of the cerebral palsy community through social and other events provided through Cerebral Palsy Scotland.

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

We have worked to improve our media engagement and impact through updating our social media channels with information about cerebral palsy, highlighting new services, as well as sharing information about relevant events and partner organisations and general news from the cerebral palsy community in Scotland and beyond.

"One of the most important things to me is being reassured that I do have one place where I feel safe and belong, for the first time in a long time."

On social media we increased our website user numbers by 12.4%, our Facebook followers by 4.4% and our Instagram followers by 17%. We worked with Strathclyde University to improve our Google performance. The optimisation scores of our two campaigns 'What is cerebral palsy?' improved to 69.2% and 'Cerebral Palsy Scotland' general improved to 66.3%.

14 volunteer content creators produced a range of awareness raising material for Cerebral Palsy Awareness Month in March 2025, the results of which were shared in various formats including blogs, videos, photo carousels. User-generated content resulted in higher than average engagement and reach.

We have undertaken work to engage with and produce resources Health Visitors and Community Link workers across Scotland.

During the year we hosted 9 social events, providing a variety of opportunities to bring our community together. 103 people attended events during the year, which included our family Christmas party, attended also by our Royal Patron, HRH The Duchess of Gloucester. Other events included our adults' lunches, coffee connections, family walk and picnic, messy play session and a pizza party.

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

We aim to be an organisation that says "yes" to anyone with CP or any age, from anywhere in Scotland.

CP Support Service: Our Support Coordinator is the first point of contact for people with cerebral palsy and their families. She offers friendly support and advice from our Glasgow centre, in person, via phone and email. Our support administration team, led by our Centre Manager, offer a listening ear, deal with enquiries, enable people to access therapy and signpost to other organisations.

During the year we have dealt with 1,798 direct enquiries. These have covered a wide range of issues, from families wanting advice on accessible holidays, to adults in their 40s, 50s and 60s who have never received a formal diagnosis of cerebral palsy until late into adulthood, and who are relieved just to know they have found an organisation they can trust for information about the issues they face. Sometimes we have supported people into accessing therapy - 257 people were seen in total for therapy services during the year - but often we have just needed to respond to queries with information and advice.

"Cerebral Palsy Scotland was a lifeline for us when we interacted with the service after months of despair"

1:2:1 support for children and families could be accessed through a variety of funded programmes, including:

- Baby Buds groups
- Better Start
- Bugzi clinics and equipment trials
- Therapy (with additional family contributions)
- Aberdeen Outreach

6 children were seen throughout the year with no funding, due to clinical need.

Adult support was provided through:

- Self-Management support
- Assessments and consultations
- Helping Hands regular therapy programme

1 adult was seen without any funding due to clinical need.

Whilst we deliver psychologically informed input for all parents, children and adults, 34 people were seen for direct psychological support during the year.

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

During the year we hosted a regular programme of training including 13 webinars and information sessions on topics including:

- Sleep
- Anxiety
- Toileting
- Recognising and managing behaviours
- Introduction to use of switches
- Communication
- Ageing with CP

We ran wellbeing sessions for parents, trained 18 carers of adults with CP and ran regular cerebral palsy information sessions throughout the year.

In total, 345 people engaged with our training opportunities throughout the year, a 97% increase in output compared to the previous year.

We used our understanding of what matters to people with CP to feed into 8 Scottish Government consultations covering topics as diverse as:

- Adult Disability Payment
- Assisted Dying
- Charity Regulation
- Disability Commissioner
- Right to Palliative Care
- Learning, Disability, Autism and Neurodiversity Bill
- Stage 2 of the National Care Service Bill
- Development of Population Health Framework

Fundraising

Cerebral Palsy Scotland is wholly reliant on the generosity of people, trusts and corporate organisations to enable us to offer 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. We were delighted with the generous support for our participation in the Big Give Christmas Challenge where we were able to leverage matched funding with a pledge from a supporter and champion funding from The Reed Foundation. Individual giving and legacies remain a lifeline for Cerebral Palsy Scotland when other forms of income generation have proved challenging.

This year we ran our 21st Dragon Boat race day, with crucial sponsorship for a second year from Allied Mobility, and we saw 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 the Edinburgh Marathon and from supporter-led fundraising - every single donation has truly made a difference.

Over 70% of our total funding during 2024/25 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, Glasgow City Council Glasgow Communities Fund, The RS Macdonald Charitable Trust, and The Health and Social Care Alliance Scotland.

FINANCIAL REVIEW

Financial position

We have seen a significant drop in income during the year ending 31st March 2025 from all sources to £783,327 (2024: £844,447) as detailed in the attached accounts. Given the significant drop in fundraising income, coupled with the increased costs of employment and running the building, the trustees were aware of the need to implement cost-cutting measures during the year. The Senior Management Team took a 10% cut to their remuneration from 1st January 2025 and we are carrying one-off staff redundancy payments in these accounts as a result of organisational re-structuring, which have considerably added to our total expenditure, which is shown as £917,745 leaving us with a deficit for the year of £130,691. It should be noted that for the last two years we have shown surpluses at the end of the year; (2024: £52,093, 2023: £54,481).

We remain focused on our longer term to diversify our income base so that we are not so reliant on income from Trusts and Foundations, which account for 70% of our total income. We had hoped that providing a varied training programme would have helped generate an alternative income stream for the charity, but whilst we have offered a varied programme over the year, we have found that whilst the content is highly valued, professionals are not being granted the time or funding to enable participation on a level to increase income.

Cerebral Palsy Scotland is committed to ensuring access for as many people with CP from across Scotland as possible and we aim to match funding to need. Ensuring people with CP across their lifespan have access to specialist condition-specific support in practice means we continue to rely heavily on fundraised income. 89% of our funding comes from income we have raised. We have found the funding landscape has been significantly restricted over the year with trusts closing their programmes or tightening their criteria making our operating landscape more challenging than ever. 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.

The majority of our costs are fixed comprising of our staff and our building costs, without which we would be unable to deliver our services. However, we keep a tight control on costs, and as we have demonstrated during the year we work to ensure that funding is spent on frontline services. Expenditure on charitable activities totalled £764,091 (2024: £640,335) which represents 83% of our total expenditure.

Investment Policy

During a volatile investment period, the valuation of our investments at 31st March 2025 showed a modest gain of £3,727 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. Given that during this year we have needed to dip into our cash reserves to cover falling income levels and staff re-structuring, the Trustees have stated they will keep our investment policy under close review during the next financial year 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") at a level sufficient to support the current activities of the charity. The Trustees regularly discuss the level of free reserves held and maintain a desire to comply with our previously stated reserves policy to hold around 6 months of expenditure to ensure a level of reserves that will ensure continuity of service provision for our beneficiaries.

We are currently holding free reserves of £248,139, which represents just below 5 months' operating costs. Given that the charity owns its own building and is debt-free, the trustees feel this level of reserves is sufficient going forward to next year. The trustees feel it should be acknowledged that we were required to use our reserves over the last year due to challenging times, but confirm that our longer-term aim is to meet our existing reserves policy and we have undertaken to do all we can to achieve this. In the meantime, the trustees will closely monitor the level of free reserves at each board meeting and the policy will be reviewed again in 12 months.

Property

The charity holds a designated property fund of £1,059,197. 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 28. 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.

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 budget for 2025/26 was approved by the Board in May 2025. A top level, going concern, budget to March 2027 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 and quick decisions to adapt to changing financial circumstances that 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 funding opportunities. We remain committed to conserving our cash flow and to adapt our services to serve our beneficiaries and to fulfil our charitable purposes of helping and supporting people in Scotland with CP.

NEXT STEPS

2025/2026 will be a year of consolidation as we adapt to working with a new staff structure. We will continue to build on the solid foundations we have built to work towards our aim 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, viable and relevant as an organisation. We know that we will have to continue to find ways of "doing more for less" in a competitive environment and we face the challenging balance of remaining true to providing the services needed and valued by the cerebral palsy community whilst meeting the ever-more constricting criteria set out by funding bodies. During the year we will be working towards a new strategic plan and we will continue to explore alternative methods of income generation.

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 systemic 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 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.

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, both of whom are Bobath Tutors. 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. Due to the requirement this year to look closely at cost controls, the CEO, the Centre Manager and the Head of Fundraising and Communication agreed to the implementation of a 10% cut to their remuneration.

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 2025

Trustees

I Johnstone - Chair
K Campbell - Treasurer
J McPhail (resigned 4.2.2025)
P Morris
K Colquhoun
A Mathews
G Craig
E Macleod (resigned 22.4.2025)
M Inglis
B Dunn
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

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 20 August 2025 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 2025 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 2025 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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.

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

20 August 2025

Cerebral Palsy Scotland

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Designated Funds £	Restricted funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	2	305,917	-	192,624
Charitable activities	5			
Cerebral Palsy support services		11,660	-	10,560
Other trading activities	3	60,529	-	-
Investment income	4	-	-	-
Other income		1,568	-	-
Total		<u>379,674</u>	<u>-</u>	<u>203,184</u>
EXPENDITURE ON				
Raising funds	6	153,535	-	-
Charitable activities	7			
Cerebral Palsy support services		<u>443,825</u>	<u>16,260</u>	<u>264,006</u>
Total		<u>597,360</u>	<u>16,260</u>	<u>264,006</u>
Net gains on investments		<u>3,727</u>	<u>-</u>	<u>-</u>
NET INCOME/(EXPENDITURE)		(213,959)	(16,260)	(60,822)
Transfers between funds	18	<u>(14,867)</u>	<u>14,867</u>	<u>-</u>
Net movement in funds		(228,826)	(1,393)	(60,822)
RECONCILIATION OF FUNDS				
Total funds brought forward		478,329	1,060,590	60,822
TOTAL FUNDS CARRIED FORWARD		<u><u>249,503</u></u>	<u><u>1,059,197</u></u>	<u><u>-</u></u>

The notes form part of these financial statements

Cerebral Palsy Scotland

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Endowment fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	2	200,000	698,541	725,006
Charitable activities	5			
Cerebral Palsy support services		-	22,220	55,300
Other trading activities	3	-	60,529	57,375
Investment income	4	469	469	-
Other income		-	1,568	6,766
Total		<u>200,469</u>	<u>783,327</u>	<u>844,447</u>
EXPENDITURE ON				
Raising funds	6	119	153,654	164,745
Charitable activities	7			
Cerebral Palsy support services		<u>40,000</u>	<u>764,091</u>	<u>640,355</u>
Total		<u>40,119</u>	<u>917,745</u>	<u>805,100</u>
Net gains on investments		<u>-</u>	<u>3,727</u>	<u>12,746</u>
NET INCOME/(EXPENDITURE)		160,350	(130,691)	52,093
Transfers between funds	18	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		160,350	(130,691)	52,093
RECONCILIATION OF FUNDS				
Total funds brought forward		-	1,599,741	1,547,649
TOTAL FUNDS CARRIED FORWARD		<u>160,350</u>	<u>1,469,050</u>	<u>1,599,742</u>

The notes form part of these financial statements

Cerebral Palsy Scotland

Balance Sheet
31 March 2025

	Notes	31.3.25 £	31.3.24 £
FIXED ASSETS			
Tangible assets	11	1,060,561	1,077,651
Investments	12	<u>126,682</u>	<u>122,955</u>
		1,187,243	1,200,606
CURRENT ASSETS			
Debtors	13	21,923	38,960
Cash at bank and in hand		<u>431,877</u>	<u>442,211</u>
		453,800	481,171
CREDITORS			
Amounts falling due within one year	14	<u>(171,993)</u>	<u>(82,035)</u>
NET CURRENT ASSETS		<u>281,807</u>	<u>399,136</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,469,050</u>	<u>1,599,742</u>
NET ASSETS		<u>1,469,050</u>	<u>1,599,742</u>
FUNDS	18		
Unrestricted funds:			
General fund		249,503	478,330
Designated fund - Property		<u>1,059,197</u>	<u>1,060,590</u>
		<u>1,308,700</u>	<u>1,538,920</u>
Restricted funds		-	60,822
Endowment funds		<u>160,350</u>	<u>-</u>
TOTAL FUNDS		<u>1,469,050</u>	<u>1,599,742</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 August 2025 and were signed on its behalf by:



I Johnstone - Trustee

Cerebral Palsy Scotland

Cash Flow Statement
for the Year Ended 31 March 2025

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	I	(155,991)	(65,897)
Interest paid		<u>(294)</u>	<u>(2,432)</u>
Net cash used in operating activities		<u>(156,285)</u>	<u>(68,329)</u>
Cash flows from investing activities			
Interest received		<u>469</u>	<u>-</u>
Net cash provided by investing activities		<u>469</u>	<u>-</u>
Cash flows from financing activities			
Loan repayments in year		(14,868)	(28,997)
Income attributable to endowment		200,469	-
Expenditure attributable to endowment		<u>(40,119)</u>	<u>-</u>
Net cash provided by/(used in) financing activities		<u>145,482</u>	<u>(28,997)</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		(10,334)	(97,326)
Cash and cash equivalents at the beginning of the reporting period		<u>442,211</u>	<u>539,537</u>
Cash and cash equivalents at the end of the reporting period		<u>431,877</u>	<u>442,211</u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2025

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

	31.3.25 £	31.3.24 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(130,691)	52,093
Adjustments for:		
Depreciation charges	17,090	17,603
Gain on investments	(3,727)	(12,746)
Interest received	(469)	-
Interest paid	294	2,432
Income attributable to endowment	(200,469)	-
Expenditure attributable to endowment	40,119	-
Decrease/(increase) in debtors	17,037	(3,902)
Increase/(decrease) in creditors	<u>104,825</u>	<u>(121,377)</u>
Net cash used in operations	<u>(155,991)</u>	<u>(65,897)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	<u>442,211</u>	<u>(10,334)</u>	<u>431,877</u>
	<u>442,211</u>	<u>(10,334)</u>	<u>431,877</u>
Debt			
Debts falling due within 1 year	<u>(14,867)</u>	<u>14,867</u>	<u>-</u>
	<u>(14,867)</u>	<u>14,867</u>	<u>-</u>
Total	<u>427,344</u>	<u>4,533</u>	<u>431,877</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 events is shown gross, with the associated costs included in fundraising costs. Legacies are recognised on the earlier of the charity being notified of an impending distribution, or receipt of funds. Endowment income is recognised in the Statement of Financial Activities on receipt.

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 2025

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

	31.3.25	31.3.24
	£	£
Trust income, grants and donations	549,474	556,155
Legacies	5,000	15,000
Supporters' and parents' donations	78,157	52,656
Community fundraising	59,132	93,792
Corporate donations	6,778	7,403
	<u>698,541</u>	<u>725,006</u>

3. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Events and merchandise	32,929	33,375
Rents received	<u>27,600</u>	<u>24,000</u>
	<u>60,529</u>	<u>57,375</u>

4. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>469</u>	<u>-</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.25	31.3.24
		£	£
Self-funding	Cerebral Palsy support services	11,660	11,840
Scottish Government	Cerebral Palsy support services	<u>10,560</u>	<u>43,460</u>
		<u>22,220</u>	<u>55,300</u>

6. RAISING FUNDS**Raising donations and legacies**

	31.3.25	31.3.24
	£	£
Staff costs	114,017	109,578
Print and design	1,676	5,675
General fundraising	<u>37,842</u>	<u>49,492</u>
	<u>153,535</u>	<u>164,745</u>

Investment management costs

	31.3.25	31.3.24
	£	£
Bank fees	<u>119</u>	<u>-</u>
	<u>153,654</u>	<u>164,745</u>

Aggregate amounts

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Cerebral Palsy support services	<u>749,330</u>	<u>14,761</u>	<u>764,091</u>

8. SUPPORT COSTS

	Governance costs £
Cerebral Palsy support services	<u>14,761</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

10. STAFF COSTS

	31.03.25 £	31.03.24 £
Salaries	543,435	502,413
Employer pension	50,328	42,359
Social security costs	<u>45,338</u>	<u>35,542</u>
	<u>639,101</u>	<u>580,314</u>

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

	31.03.25	31.03.24
Direct charitable work	9	9
Fundraising and communications	3	3
Administrative	<u>3</u>	<u>3</u>
	<u>15</u>	<u>15</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 £211,829 (2024: £203,303).

One employee had emoluments in excess of £90,000 but less than £100,000 during the year (2024: one employee had emoluments in excess of £80,000 but less than £90,000).

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Therapy equipment £	Fixtures and fittings £	Office equipment £	Totals £
COST					
At 1 April 2024 and 31 March 2025	<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 2024	237,617	116,598	94,878	106,101	555,194
Charge for year	<u>16,260</u>	<u>-</u>	<u>-</u>	<u>830</u>	<u>17,090</u>
At 31 March 2025	<u>253,877</u>	<u>116,598</u>	<u>94,878</u>	<u>106,931</u>	<u>572,284</u>
NET BOOK VALUE					
At 31 March 2025	<u>1,059,197</u>	<u>-</u>	<u>581</u>	<u>783</u>	<u>1,060,561</u>
At 31 March 2024	<u>1,075,457</u>	<u>-</u>	<u>581</u>	<u>1,613</u>	<u>1,077,651</u>

Included in cost of freehold property is freehold land of £500,000 (2024: £500,000) which is not subject to depreciation.

12. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2024	122,955
Revaluations	<u>3,727</u>
At 31 March 2025	<u>126,682</u>
NET BOOK VALUE	
At 31 March 2025	<u>126,682</u>
At 31 March 2024	<u>122,955</u>

There were no investment assets outside the UK.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade debtors	250	100
Other debtors	11,476	6,390
Accrued income	-	20,919
Prepayments	<u>10,197</u>	<u>11,551</u>
	<u>21,923</u>	<u>38,960</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Bank loans and overdrafts (see note 15)	-	14,867
Trade creditors	12,229	9,200
Social security and other taxes	10,887	12,091
VAT	907	787
Other creditors	15	15
Pension contributions	4,273	3,221
Deferred income	45,893	34,826
Accrued expenses	97,789	7,028
	<u>171,993</u>	<u>82,035</u>

Deferred Income

	£
At 1 April 2024	34,826
Release of 2024 deferrals	(30,730)
Income received in 2025 for future periods	<u>41,797</u>
At 31 March 2025	<u>45,893</u>

15. LOANS

An analysis of the maturity of loans is given below:

	31.3.25	31.3.24
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>-</u>	<u>14,867</u>

16. SECURED DEBTS

The bank loan was 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 £
Fixed assets	1,364	1,059,197	-
Investments	126,682	-	-
Current assets	293,423	-	-
Current liabilities	<u>(171,966)</u>	<u>-</u>	<u>-</u>
	<u>249,503</u>	<u>1,059,197</u>	<u>-</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS - continued

	Endowment fund £	31.3.25 Total funds £	31.3.24 Total funds £
Fixed assets	-	1,060,561	1,077,651
Investments	-	126,682	122,955
Current assets	160,377	453,800	481,171
Current liabilities	(27)	(171,993)	(82,035)
	<u>160,350</u>	<u>1,469,050</u>	<u>1,599,742</u>

18. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	478,329	(213,959)	(14,867)	249,503
Designated fund - Property	<u>1,060,590</u>	<u>(16,260)</u>	<u>14,867</u>	<u>1,059,197</u>
	1,538,919	(230,219)	-	1,308,700
Restricted funds				
The Hospital Saturday Fund	5,662	(5,662)	-	-
People's Postcode Trust	25,000	(25,000)	-	-
Aberdeen Fund	<u>30,160</u>	<u>(30,160)</u>	<u>-</u>	<u>-</u>
	60,822	(60,822)	-	-
Endowment funds				
The Edward Gostling Fund	-	160,350	-	160,350
TOTAL FUNDS	<u>1,599,741</u>	<u>(130,691)</u>	<u>-</u>	<u>1,469,050</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	379,674	(597,360)	3,727	(213,959)
Designated fund - Property	-	(16,260)	-	(16,260)
	379,674	(613,620)	3,727	(230,219)
Restricted funds				
The Scottish Government's Children and Young People and Families Early Intervention Fund	52,500	(52,500)	-	-
Glasgow Credit Union (PPE)	250	(250)	-	-
Scottish Government (NACNC Chair)	10,560	(10,560)	-	-
The Hospital Saturday Fund	-	(5,662)	-	(5,662)
National Lottery	33,352	(33,352)	-	-
The Glasgow Communities Fund	33,853	(33,853)	-	-
Arnold Clark Community Fund	500	(500)	-	-
Health and Social Care Alliance Scotland	35,706	(35,706)	-	-
Baby Buds	3,293	(3,293)	-	-
People's Postcode Trust	-	(25,000)	-	(25,000)
Glasgow Community Mental Health and Wellbeing Fund	4,995	(4,995)	-	-
Aberdeen Fund	-	(30,160)	-	(30,160)
HFD Charitable Foundation	10,000	(10,000)	-	-
Scottish Scotmid Community	475	(475)	-	-
Nancie Masey CT	4,000	(4,000)	-	-
Leng Trust	1,500	(1,500)	-	-
WM Mann Foundation	1,000	(1,000)	-	-
Templeton Goodwill	2,000	(2,000)	-	-
Childrens Aid Scotland	6,000	(6,000)	-	-
Individuals	200	(200)	-	-
The Alexander Moncur Trust	3,000	(3,000)	-	-
	203,184	(264,006)	-	(60,822)
Endowment funds				
The Edward Gostling Fund	200,469	(40,119)	-	160,350
TOTAL FUNDS	<u>783,327</u>	<u>(917,745)</u>	<u>3,727</u>	<u>(130,691)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

18. MOVEMENT IN FUNDS - continued

Comparatives for 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	<u>1,047,853</u>	<u>(16,260)</u>	<u>28,997</u>	<u>1,060,590</u>
	1,497,650	41,270	-	1,538,920
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	<u>-</u>	<u>30,160</u>	<u>-</u>	<u>30,160</u>
	<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>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

18. 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	461,497	(416,713)	12,746	57,530
Designated fund - Property	-	(16,260)	-	(16,260)
	461,497	(432,973)	12,746	41,270
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
	382,950	(372,127)	-	10,823
TOTAL FUNDS	844,447	(805,100)	12,746	52,093

The Edward Gostling Fund is a restricted expendable endowment fund. The total amount of the award was £200,000 and the charity is permitted to spend £40,000 each year out of the endowment on therapists salaries.

18. MOVEMENT IN FUNDS - continued

The Aberdeen Fund represents funds transferred resulting from the closure of Cerebral Palsy Aberdeen which were restricted for the purposes of providing services to the residents of Aberdeen City and Aberdeenshire. The funds were fully expended during the year to 31 March 2025.

The Charities Aid Foundation/Scope grant was to support adult specialist reviews.

The Hospital Saturday Fund and the People's Postcode Trust are for the purposes of providing mental health and wellbeing support.

The Baby Buds fund represents a number of funds that collectively cover the costs of the regular baby group. 19 group sessions were held during the year.

The Scottish Government's Children and Young People and Families Early Intervention Fund is to provide early intervention support for children with cerebral palsy across Scotland.

National Lottery provided funding for year 1 of Bright Beginnings, providing sustainable support across Argyll & Bute for children with cerebral palsy from the age of 18 months to 16 years old and their families, through a programme of individualised therapy, interactive family workshops and peer support networks.

The Glasgow Communities Fund funding is for the Better Start project to provide access to specialist services for children with cerebral palsy in Glasgow and their families.

Health and Social Care Alliance Scotland provide funding through the Self-Management Fund to empower people with cerebral palsy by providing them with the tools and support necessary to effectively manage their condition.

The HFD Charitable Foundation provided funding for a therapy group for children who use AAC devices (Augmentative and Alternative Communication).

Transfers between funds

The Designated Property Fund represents the net book value of the property less any related borrowings. A transfer of £14,867 is made from the General Fund to the Property Fund representing borrowings repaid during the year.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Trust income, grants and donations	549,474	556,155
Legacies	5,000	15,000
Supporters' and parents' donations	78,157	52,656
Community fundraising	59,132	93,792
Corporate donations	<u>6,778</u>	<u>7,403</u>
	698,541	725,006
Other trading activities		
Events and merchandise	32,929	33,375
Rents received	<u>27,600</u>	<u>24,000</u>
	60,529	57,375
Investment income		
Deposit account interest	469	-
Charitable activities		
Self-funding	11,660	11,840
Scottish Government	<u>10,560</u>	<u>43,460</u>
	22,220	55,300
Other income		
Other income	<u>1,568</u>	<u>6,766</u>
Total incoming resources	783,327	844,447
EXPENDITURE		
Raising donations and legacies		
Salaries and NIC	109,074	105,525
Employer pension	4,943	4,053
Print and design	1,676	5,675
General fundraising	<u>37,842</u>	<u>49,492</u>
	153,535	164,745
Investment management costs		
Bank fees	119	-
Charitable activities		
Salaries and NIC	212,353	202,543
Employer pension	10,901	9,483
Therapists' salaries and NIC	258,004	221,237
Therapists' employer pension	34,485	28,824
Carried forward	515,743	462,087

Cerebral Palsy Scotland

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
Charitable activities		
Brought forward	515,743	462,087
Therapy supplies	2,219	5,480
Other centre running costs	82,499	109,986
Professional fees	43,043	28,817
Redundancy costs	88,442	-
Depreciation	17,090	17,603
Loan interest	294	2,432
	<u>749,330</u>	<u>626,405</u>
Support costs		
Governance costs		
Salaries and office costs	9,341	8,650
Auditors' remuneration	<u>5,420</u>	<u>5,300</u>
	<u>14,761</u>	<u>13,950</u>
Total resources expended	<u>917,745</u>	<u>805,100</u>
Net (expenditure)/income	<u>(134,418)</u>	<u>39,347</u>