REGISTERED CHARITY NUMBER: SC022695

cerebral palsy scotland

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2026

Contents of the Financial Statements for the Year Ended 31 March 2026

Cerebral Palsy Scotland

Report of the Trustees
for the Year Ended 31 March 2026

The Trustees are pleased to present their annual Trustees' report together with the financial statements of the charity for the year ending 31 March 2026.

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 focuses on what people with cerebral palsy can achieve. Our services support people with cerebral palsy. We aim to help people with cerebral palsy to build skills to explore the world, to communicate their needs and to participate in all aspects of life. Cerebral Palsy Scotland occupies a unique position within Scotland's health, care and voluntary sector. We are:

- Condition specific: We focus exclusively on cerebral palsy, enabling concentrated, specialist expertise that is rarely available elsewhere.
- Lifespan focused: We support people with cerebral palsy from infancy through adulthood, addressing the significant gaps that emerge beyond childhood services.
- Multi-disciplinary and holistic: We bring together specialist therapy, psychologically informed practice, practical advice and community connection, recognising that cerebral palsy affects physical, emotional and social wellbeing.
- Focused on complexity and transition: We support people with cerebral palsy at key life stages and points of change

Founded by families, we have been helping people with cerebral palsy in Scotland for over 30 years. We aim to help anyone, of any age, with any type of cerebral palsy in Scotland, as well as supporting their families, carers and cerebral palsy professionals. We listen to what people with cerebral palsy tell us they need and design and deliver our services accordingly

Our vision remains constant: A Scotland where every person affected by cerebral palsy is supported to thrive.

Our mission is to:

- support children and adults with cerebral palsy and their families through specialist therapy and practical advice.
- amplify the voices of the cerebral palsy community in Scotland, and work to increase awareness and knowledge of the condition.
- advocate for people with cerebral palsy to have access to lifelong excellence across clinical care, education, employment and independent living.

What is 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 the child's early development. It causes disruption to the development of movement and posture.

Cerebral palsy is the most common physical disability in children. In Scotland over 100 children each year will be diagnosed with cerebral palsy. Cerebral palsy affects a person's ability to control their movement, posture and balance. Muscles can be tight, stiff or floppy. Cerebral palsy affects mobility, posture and balance. One in three children with cerebral palsy are unable to walk. It can also affect communication, eating and drinking, sleep, vision, saliva and bladder control. Three-quarters of people living with cerebral palsy experience chronic pain, one in two will have a learning disability and sensory processing difficulties are common in people with cerebral palsy.

Cerebral palsy is a lifelong condition. While the original injury to the brain will not worsen over time, as a person with cerebral palsy grows, they can develop secondary problems with their muscles or skeleton, such as increased tightness in muscles and joints and dislocations. This can change a person's physical abilities over time. People can also experience problems with pain and fatigue as they grow older.

No two people experience cerebral palsy in the same way. There is no cure, but therapy can influence how the brain develops and is the most important treatment for cerebral palsy.

Review of the year

2025 - 2026 was a year of two halves. Given the changes we had to implement at the end of 2024 - 2025 due to the ongoing challenging financial situation, the first half of the year saw us adapting to our new structures and ensuring that services for our beneficiaries were protected. The second half of the year focused on making new structures work, listening to the needs of our community and developing our strategic focus for the longer term.

The year in numbers:

Between April 2025 and March 2026 we:

- Saw 275 people with cerebral palsy for therapy input (2024/25: 243 individuals)
- 130 were children and 145 adults (2024/25: 95 children/148 adults)
- Delivered 103 first assessment appointments (2024/25: 109)
- 2 families with children and 1 adult were seen for therapy with no specific funding due to clinical need
- Presented 7 training webinars and information sessions to 155 people
- Welcomed 66 people who attended events in the centre
- Hosted 156 delegates at the annual conference along with a programme of 16 speakers, 11 breakout sessions, and 55 exhibitors across 30 stalls
- Responded to 3 public consultations during the year (Long Term Conditions Framework, Assisted Dying and Child Poverty)
- Dealt with over 600 enquiries specifically seeking information on cerebral palsy

Therapy

We are delighted to have helped children, adults and families from all across Scotland, supporting people from all but one of Scotland's 14 health boards and all but four of Scotland's Local Authority areas. Though we are based in Glasgow, we are proud of our ability to help people from all across Scotland living with cerebral palsy. Everyone who contacted us for therapeutic support was offered a first assessment consultation, either virtually or in person. This assessed the individual needs and identified the appropriate follow up according to clinical need.

Therapy interventions for children included:

- Baby groups: 16 families (2024/25: 15 families)
- Better Start Glasgow: 12 families (2024/25: 9 families)
- Therapy with family contributions: 11 families (2024/25: 2 families)
- Argyll and Bute Outreach (17 children and families)
- Western Isles Outreach (7 families)
- AAC children's groups 2 groups with 11 children in total

Adult support was delivered through:

- The Self-Management Fund: 27 adults (2024/25: 39 adults)
- Specialist Reviews: 30 adults (2024/25: 18 adults)
- Helping Hands contributions: 12 adults (2024/25: 8 adults)

In addition to the above we delivered psychologically informed support for parents, children and adults, through team working with our Consultant Psychologist and provided direct input for 24 people (2024/25: 34 people).

Sessions were delivered in a variety of ways to suit service users. 425 were face to face/in person sessions in our therapy centre whilst 200 sessions took place virtually, via NearMe. Our team went on 22 home/school visits and delivered an additional 52 in person sessions whilst on outreach across Scotland. Post-input reports were collated and issued to all those who attended for therapy.

Our service is impacted by cancellations. In total there were 110 appointments cancelled during the year. 64 appointments were cancelled by service users, 12 appointments were wasted by non- attenders, with no notice given.

Events

We hosted 5 social events, (2024/25: 9 events) providing a variety of opportunities to bring our community together.
66 people attended events during the year, (2024/25: 103) which included our family Christmas party, adults' lunches, coffee connections, family walk and picnic, messy play session and a pizza party.

The 12th annual Cerebral Palsy Scotland conference was held at the Crown Plaza Hotel on 8th October 2025.

- 156 delegates (2024: 218)
- 16 speakers, 11 breakout sessions and 55 exhibitors across 30 stalls

Training
Our training programme was curtailed by our re-structuring and organisational development work. During the year we hosted 7 webinars and information sessions (2024/25: 13. In total, 155 people (2024/25: 345) people engaged with our training opportunities throughout the year.

Organisational Development
We have worked on convening around our core purpose and setting out a longer-term vision for the organisation. In February, the Trustees approved a new 10-year strategic plan for Cerebral Palsy Scotland based on input from people with cerebral palsy, their families, staff and board during the process. The new strategic plan commences from April 2026.

Fundraising
Cerebral Palsy Scotland is wholly reliant on the generosity of individuals, trusts and corporate partners to enable us to offer support for people with cerebral palsy and their families. Without their support, it would not have been possible to ensure that the lifeline of vital information and specialist therapy was accessible to every person with cerebral palsy in Scotland who needed it.

We welcomed the new Fundraising team in August 2025, following a human resource gap of several months. Fundraising closed the 2025/26 financial year at 94% of income target.

Individual Giving performed well, following successful campaigns for World Cerebral Palsy Day and The Big Give Christmas Challenge. Campaigns with new creatives were tested across the year to establish benchmarks on propensity to give and conversion on digital and direct mail campaigns. We also tested digital donation ask activity with the general public who are unknown to us, with positive results. We continue to be very grateful to our regular givers who provide the charity with dependable, ongoing support.

Community Fundraising had minimal attention for the first six months of 2025/26. However the new Fundraising team worked to establish a roster of events, develop stewardship journeys and make individual connections with some of our top community fundraisers. We launched 10K Your Way in October - an accessible, virtual event people could do in their own time, at their own pace.

Trusts and Grants The Fundraising team submitted 69 applications and approached 22 new trusts and restricted grant income exceeded target. The decline in smaller, unrestricted grants was observed throughout the financial year which led to the less than expected unrestricted income from Trusts. We are grateful to The National Lottery Communities Fund, The CYPFEIF & ALEC Fund, Garfield Weston Foundation, The Glasgow Communities Fund, RS Macdonald Charitable Trust, The Health & Social Care Alliance, Agnes Hunter Trust and others for their continued financial support.

Corporate Partnerships We established a new partnership with Slater & Gordon Lawyers, with whom we have built a positive working relationship in 2025/26. Digby Brown supported the charity by sponsoring the 12th Annual Conference in October 2025.

Following a difficult financial year in 2024/25, we are reassured by the performance of the Fundraising Team during the second half of the year and by the data and intelligence we have gathered in order to support income generation in 2026/27. The drop of near £80k in unrestricted income from Trusts significantly impacted our bottom line, while the time spent on building the efficiency of other income streams helped offset this.

FINANCIAL REVIEW

Financial position

This year has been one of transition. Last year we significantly reduced our costs and this year has concentrated on building the foundations in order to operate within an ongoing ever more challenging financial environment. We expected to end the year with a deficit but have planned for a break-even budget in 2026/27. We are using our reserves to fund organisational change and to cover the deficit.

We continue to find the funding landscape challenging. Our total income during the year ending 31st March 2026 from all sources was £578,165 (2025: £783,327) as detailed in the attached accounts. Control of costs has been essential and our total expenditure for the year amounted £668,487 (2025: £917,745). We are therefore reporting a planned deficit of £76,087, but the Trustees have approved a break-even budget for 26/27 and we remain on track to achieve this.

We have worked to secure income from a diverse range of sources. We continue to be reliant on Trusts and Foundations, which account for 64% of our total income, but we have made good progress over the year to build the foundations for increases in individual giving, corporate support and community fundraising.

Cerebral Palsy Scotland is committed to ensuring access for as many people with cerebral palsy from across Scotland as possible and we aim to match funding to need. Ensuring people with cerebral palsy across their lifespan have access to specialist condition-specific support in practice means we continue to rely heavily on fundraised income. 90% of our funding comes from income we have raised. In a challenging funding landscape, 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 £542,310 (2025: £764,091) which represents 81% of our total expenditure.

Investment Policy

We hold a small number of investments to secure our medium to longer term sustainability (5-10 years). The Trustees review the risk profile and the performance of the funds in relation to strategic and immediate cash flow requirements and keep our investment policy under close review to ensure the best interests of the organisation are served.

During a volatile investment period, the valuation of our investments at 31 March 2026 showed an unrealised gain of £14,235. It is our aim to build up a balanced endowment portfolio to protect the sustainability of the charity for the longer term.

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.

At 31st March 2026 we were holding free reserves of £227,105, which currently represents 4 months' operating costs. The Trustees accept that this is below the ideal level of our policy but feel it should be acknowledged that we were required to use our reserves over the last two years due to extremely challenging times. Given that the charity owns its own building and is debt-free, the Trustees are keen now to build up our reserves again so that we can meet our existing policy, rather than amend the policy. We have a plan in place to achieve this over the next 3 years and early signs in the first quarter of 2026/2027 are encouraging. 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 £1,042,937. The purpose of this designated fund is to cover the costs of the property owned by the charity as explained in Note 16 on page 24. 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.

FINANCIAL REVIEW

Going Concern

We continue to operate in a challenging financial context that is unlikely to ease in the near future. We are working to maximise our income potential across a variety of income streams, but we continue to be heavily reliant and profoundly grateful to our donors and our fundraising team. 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 break-even budget for 2026/27 was approved by the Board in February 2026 and reviewed and revised in May 2026. A top level, going concern, budget to March 2028 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. We remain committed to conserving our cash flow, to adapting our services to serve our beneficiaries and to fulfil our charitable purposes of helping and supporting people in Scotland with cerebral palsy.

NEXT STEPS

2026/2027 will see us return to a non-deficit financial position as we begin the implementation of our new strategy. Results in the first quarter of 2026/2027 are encouraging. We believe we have built solid foundations that will enable us to work towards our aim of enabling people with cerebral palsy to build skills to explore the world, to communicate their needs and to participate in all aspects of life. Our clinical, condition specific expertise is highly valued and our community surveys confirm that our multi-disciplinary support is not available elsewhere. Our development has always been guided by what is best for the cerebral palsy 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. In Scotland, there is an inadequate provision of specialist support and services for people with cerebral palsy and their families. The purpose of our new strategy is to close this gap.

Outcomes

Success for us is a Scotland where every person affected by cerebral palsy is supported to thrive. We know we cannot achieve this on our own and therefore we remain advocates for systemic change so that everyone with cerebral palsy has life-long access to knowledgeable, compassionate services and support.

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, legal and financial.

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, 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. There were no pay increases during the year, apart from those required to meet our commitments to pay the Real Living Wage.

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

Chief Executive

Stephanie Fraser

Auditors

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

Solicitors

Mitchells Roberton
36 Hanover Street
Glasgow
G1 2AD

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Bank of Scotland
836 Crow Road
Glasgow
G13 1ET

Virgin Money
30 St Vincent Street
Glasgow
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 25 August 2026 and signed on its behalf by:

I Johnstone - Trustee

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

Opinion
We have audited the financial statements of Cerebral Palsy Scotland (the 'charity') for the year ended 31 March 2026 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 2026 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.

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

25 August 2026

Cerebral Palsy Scotland

Statement of Financial Activities
for the Year Ended 31 March 2026

	Notes	Unrestricted fund £	Designated Funds £	Restricted funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	2	253,283	-	275,417
Charitable activities	5			
Cerebral Palsy support services		9,560	-	-
Other trading activities	3	34,163	-	-
Investment income	4	242	-	-
Other income		3,223	-	-
Total		300,471	-	275,417
EXPENDITURE ON				
Raising funds	6	125,937	-	-
Charitable activities	7			
Cerebral Palsy support services		210,164	16,260	275,417
Total		336,101	16,260	275,417
Net gains on investments		14,235	-	-
NET INCOME/(EXPENDITURE)		(21,395)	(16,260)	-
RECONCILIATION OF FUNDS				
Total funds brought forward		249,503	1,059,197	-
TOTAL FUNDS CARRIED FORWARD		228,108	1,042,937	-

The notes form part of these financial statements

Statement of Financial Activities
for the Year Ended 31 March 2026

	Notes	Endowment fund £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	2	-	528,700	698,541
Charitable activities	5			
Cerebral Palsy support services		-	9,560	22,220
Other trading activities	3	-	34,163	60,529
Investment income	4	2,277	2,519	469
Other income		-	3,223	1,568
Total		2,277	578,165	783,327
EXPENDITURE ON				
Raising funds	6	240	126,177	153,654
Charitable activities	7			
Cerebral Palsy support services		40,469	542,310	764,091
Total		40,709	668,487	917,745
Net gains on investments		-	14,235	3,727
NET INCOME/(EXPENDITURE)		(38,432)	(76,087)	(130,691)
RECONCILIATION OF FUNDS				
Total funds brought forward		160,350	1,469,050	1,599,741
TOTAL FUNDS CARRIED FORWARD		121,918	1,392,963	1,469,050

The notes form part of these financial statements

Balance Sheet
31 March 2026

	Notes	31.3.26 £	31.3.25 £
FIXED ASSETS			
Tangible assets	11	1,043,940	1,060,561
Investments	12	140,917	126,682
		1,184,857	1,187,243
CURRENT ASSETS			
Debtors	13	16,010	21,923
Cash at bank and in hand		284,078	431,877
		300,088	453,800
CREDITORS			
Amounts falling due within one year	14	(91,982)	(171,993)
NET CURRENT ASSETS		208,106	281,807
TOTAL ASSETS LESS CURRENT LIABILITIES		1,392,963	1,469,050
NET ASSETS		1,392,963	1,469,050
FUNDS	16		
Unrestricted funds:			
General fund		228,108	249,503
Designated fund - Property		1,042,937	1,059,197
		1,271,045	1,308,700
Endowment funds		121,918	160,350
TOTAL FUNDS		1,392,963	1,469,050

The financial statements were approved by the Board of Trustees and authorised for issue on 25 August 2026 and were signed on its behalf by:

I Johnstone - Trustee

Cash Flow Statement
for the Year Ended 31 March 2026

	Notes	31.3.26 £	31.3.25 £
Cash flows from operating activities			
Cash generated from operations	1	(111,886)	(155,991)
Interest paid		-	(294)
Net cash used in operating activities		(111,886)	(156,285)
Cash flows from investing activities			
Interest received		2,519	469
Net cash provided by investing activities		2,519	469
Cash flows from financing activities			
Loan repayments in year		-	(14,868)
Income attributable to endowment		2,277	200,469
Expenditure attributable to endowment		(40,709)	(40,119)
Net cash (used in)/provided by financing activities		(38,432)	145,482
Change in cash and cash equivalents in the reporting period		(147,799)	(10,334)
Cash and cash equivalents at the beginning of the reporting period		431,877	442,211
Cash and cash equivalents at the end of the reporting period		284,078	431,877

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2026

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

	31.3.26	31.3.25
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(76,087)	(130,691)
Adjustments for:		
Depreciation charges	16,621	17,090
Gain on investments	(14,235)	(3,727)
Interest received	(2,519)	(469)
Interest paid	-	294
Income attributable to endowment	(2,277)	(200,469)
Expenditure attributable to endowment	40,709	40,119
Decrease in debtors	5,913	17,037
(Decrease)/increase in creditors	(80,011)	104,825
Net cash used in operations	(111,886)	(155,991)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.25	Cash flow	At 31.3.26
	£	£	£
Net cash			
Cash at bank and in hand	431,877	(147,799)	284,078
	431,877	(147,799)	284,078
Total	431,877	(147,799)	284,078

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.

continued...

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 £5,000 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

	31.3.26	31.3.25
	£	£
Trust income, grants and donations	368,363	549,474
Legacies	10,021	5,000
Supporters' and parents' donations	80,091	78,157
Community fundraising	50,650	59,132
Corporate donations	19,575	6,778
	528,700	698,541

continued...

3. OTHER TRADING ACTIVITIES

	31.3.26	31.3.25
	£	£
Events and merchandise	6,563	32,929
Rents received	27,600	27,600
	34,163	60,529

4. INVESTMENT INCOME

	31.3.26	31.3.25
	£	£
Deposit account interest	2,519	469

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.26	31.3.25
		£	£
Self-funding	Cerebral Palsy support services	9,560	11,660
Scottish Government	Cerebral Palsy support services	-	10,560
		9,560	22,220

6. RAISING FUNDS

Raising donations and legacies

	31.3.26	31.3.25
	£	£
Staff costs	75,543	114,017
Print and design	5,999	1,676
General fundraising	44,395	37,842
	125,937	153,535

Investment management costs

	31.3.26	31.3.25
	£	£
Bank fees	240	119

Aggregate amounts	126,177	153,654

continued...

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Cerebral Palsy support services	528,087	14,223	542,310

8. SUPPORT COSTS

	Governance costs
	£
Cerebral Palsy support services	14,223

9. TRUSTEES' REMUNERATION AND BENEFITS

No remuneration was paid to Trustees for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

No expenses were paid to Trustees for the year ended 31 March 2026 nor for the year ended 31 March 2025.

10. STAFF COSTS

	31.03.26	31.03.25
	£	£
Salaries	409,870	543,435
Employer pension	34,828	50,328
Social security costs	33,637	45,338
	478,335	639,101

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

	31.03.26	31.03.25
Direct charitable work	6	9
Fundraising and communications	2	3
Administrative	3	3
	11	15

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 £187,977 (2025: £211,829).

One employee had emoluments in excess of £80,000 but less than £90,000 during the year (2025: one employee had emoluments in excess of £90,000 but less than £100,000).

continued...

11. TANGIBLE FIXED ASSETS

	Freehold property £	Therapy equipment £	Fixtures and fittings £	Office equipment £	Totals £
COST					
At 1 April 2025 and 31 March 2026	1,313,074	116,598	95,459	95,356	1,620,487
DEPRECIATION					
At 1 April 2025	253,877	116,598	94,879	94,572	559,926
Charge for year	16,260	-	-	361	16,621
At 31 March 2026	270,137	116,598	94,879	94,933	576,547
NET BOOK VALUE					
At 31 March 2026	1,042,937	-	580	423	1,043,940
At 31 March 2025	1,059,197	-	580	784	1,060,561

Included in cost of freehold property is freehold land of £500,000 (2025: £500,000) which is not subject to depreciation.

12. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2025	126,682
Revaluations	14,235
At 31 March 2026	140,917
NET BOOK VALUE	
At 31 March 2026	140,917
At 31 March 2025	126,682

There were no investment assets outside the UK.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26 £	31.3.25 £
Trade debtors	6,157	250
Other debtors	-	11,476
Prepayments	9,853	10,197
	16,010	21,923

continued...

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Trade creditors	11,498	12,229
Social security and other taxes	9,666	10,887
VAT	1,390	907
Other creditors	2,632	15
Pension contributions	4,026	4,273
Deferred income	52,084	45,893
Accrued expenses	10,686	97,789
	91,982	171,993

Deferred Income

	£
At 1 April 2025	45,893
Release of 2025 deferrals	(45,718)
Income received in 2026 for future periods	51,909
At 31 March 2026	52,084

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Designated Funds	Restricted funds
	£	£	£
Fixed assets	1,003	1,042,937	-
Investments	140,917	-	-
Current assets	178,150	-	-
Current liabilities	(91,962)	-	-
	228,108	1,042,937	-

	Endowment fund	31.3.26 Total funds	31.3.25 Total funds
	£	£	£
Fixed assets	-	1,043,940	1,060,561
Investments	-	140,917	126,682
Current assets	121,938	300,088	453,800
Current liabilities	(20)	(91,982)	(171,993)
	121,918	1,392,963	1,469,050

continued...

16. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	At 31.3.26
	£	£	£
Unrestricted funds			
General fund	249,503	(21,395)	228,108
Designated fund - Property	1,059,197	(16,260)	1,042,937
	1,308,700	(37,655)	1,271,045
Endowment funds			
The Edward Gostling Fund	160,350	(38,432)	121,918
TOTAL FUNDS	1,469,050	(76,087)	1,392,963

continued...

16. 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	300,471	(336,101)	14,235	(21,395)
Designated fund - Property	-	(16,260)	-	(16,260)
	300,471	(352,361)	14,235	(37,655)
Restricted funds				
Appletree Trust (Tayside Outreach)	2,000	(2,000)	-	-
The Scottish Government's Children and Young People and Families Early Intervention Fund	52,500	(52,500)	-	-
The Hospital Saturday Fund	2,000	(2,000)	-	-
The National Lottery Community Fund, Awards for All	16,700	(16,700)	-	-
Stafford Trust	3,250	(3,250)	-	-
The Glasgow Communities Fund	33,853	(33,853)	-	-
The Pixel Fund	8,000	(8,000)	-	-
Health and Social Care Alliance Scotland	38,225	(38,225)	-	-
Baby Buds	15,250	(15,250)	-	-
Glasgow Community Mental Health and Wellbeing Fund	3,996	(3,996)	-	-
Nancie Massey Charitable Trust	5,000	(5,000)	-	-
The National Lottery Community Fund, Improving Lives	64,742	(64,742)	-	-
WCH Trust for Children	3,000	(3,000)	-	-
Souter Charitable Trust	3,000	(3,000)	-	-
Agnes Hunter	10,500	(10,500)	-	-
Allied Vehicles Charitable Trust	1,950	(1,950)	-	-
Williams S Philips Fund	2,000	(2,000)	-	-
Merchants House of Glasgow	2,500	(2,500)	-	-
Tillyloss Trust	1,000	(1,000)	-	-
Cordis Charitable Trust	1,000	(1,000)	-	-
DWP Access to Work	3,744	(3,744)	-	-
Commonweal Fund	1,207	(1,207)	-	-
	275,417	(275,417)	-	-
Endowment funds				
The Edward Gostling Fund	2,277	(40,709)	-	(38,432)
TOTAL FUNDS	578,165	(668,487)	14,235	(76,087)

continued...

16. MOVEMENT IN FUNDS - continued

Comparatives for 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	1,060,590	(16,260)	14,867	1,059,197
	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	30,160	(30,160)	-	-
	60,822	(60,822)	-	-
Endowment funds				
The Edward Gostling Fund	-	160,350	-	160,350
TOTAL FUNDS	1,599,741	(130,691)	-	1,469,050

continued...

16. 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	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)
The National Lottery Community Fund, Awards for All	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 Massey Charitable Trust	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	783,327	(917,745)	3,727	(130,691)

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.

The Designated Property Fund represents the net book value of the property.

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.

The National Lottery Communities Fund awarded two grants. Awards for All provided funding for a therapy group for children who use AAC devices, (Augmentative and Alternative Communication). Improving Lives awarded funding for year 2 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.

continued...

16. MOVEMENT IN FUNDS - continued

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 Baby Buds fund represents funds from the The Crerar Trust and The Hugh Fraser Foundation that collectively cover the costs of the regular baby group.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2026

	31.3.26	31.3.25
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Trust income, grants and donations	368,363	549,474
Legacies	10,021	5,000
Supporters' and parents' donations	80,091	78,157
Community fundraising	50,650	59,132
Corporate donations	19,575	6,778
	528,700	698,541
Other trading activities		
Events and merchandise	6,563	32,929
Rents received	27,600	27,600
	34,163	60,529
Investment income		
Deposit account interest	2,519	469
Charitable activities		
Self-funding	9,560	11,660
Scottish Government	-	10,560
	9,560	22,220
Other income		
Other income	3,223	1,568
Total incoming resources	578,165	783,327
EXPENDITURE		
Raising donations and legacies		
Salaries and NIC	74,209	109,074
Employer pension	1,334	4,943
Print and design	5,999	1,676
General fundraising	44,395	37,842
	125,937	153,535
Investment management costs		
Bank fees	240	119
Charitable activities		
Salaries and NIC	174,405	212,353
Employer pension	10,066	10,901
Therapists' salaries and NIC	185,458	258,004
Therapists' employer pension	24,090	34,485
Carried forward	394,019	515,743

Detailed Statement of Financial Activities
for the Year Ended 31 March 2026

	31.3.26	31.3.25
	£	£
Charitable activities		
Brought forward	394,019	515,743
Therapy supplies	1,849	2,219
Other centre running costs	81,015	82,499
Professional fees	34,583	43,043
Redundancy costs	-	88,442
Depreciation	16,621	17,090
Loan interest	-	294
	528,087	749,330
Support costs		
Governance costs		
Salaries and office costs	8,773	9,341
Auditors' remuneration	5,450	5,420
	14,223	14,761
Total resources expended	668,487	917,745
Net expenditure	(90,322)	(134,418)

This page does not form part of the statutory financial statements