



**STOCKPORT, EAST CHESHIRE, HIGH PEAK, URMSTON & DISTRICT CEREBRAL  
PALSY SOCIETY**

**A Charitable Company Limited by Guarantee**

**Financial statements for the year ended  
31 MARCH 2025**

**Company Registration Number  
02683946**

**Stockport, East Cheshire, High Peak, Urmston & District  
Cerebral Palsy Society**

**Financial Statements  
For the Year Ended March 2025**

<b>Contents</b>	<b>Page</b>
Combined Trustees’ Annual Report and Directors’ Report	2 - 16
Independent Auditor’s report to the Members	17 - 21
Consolidated Statement of Financial Activities	22
Consolidated and Charity Balance Sheets	23
Consolidated and Charity Statement of Cash Flows	24
Notes to the Financial Statements	25 – 40

**Stockport, East Cheshire, High Peak, Urmston & District  
Cerebral Palsy Society**

**Combined Trustees’ Annual Report and Directors’ Report for the year ended 31 March 2025**

The Directors (who are also the Trustees) are pleased to present their report and the audited financial statements for the Charity for the year ended 31 March 2025.

**Reference and Administrative details of the Charity, its Trustees and Advisors**

Charity Number	1009768
Company Number	02683946
Principal Office	Granville House, 20 Parsonage Road, Heaton Moor, Stockport, SK4 4JZ
External Auditors	Menzies LLP, Statutory Auditors One Express, 1 George Leigh Street, Manchester, M4 5DL
Bankers	Royal Bank of Scotland 17 Market Street, Stockport, SK6 7AB
Solicitors	Slater Heelis Solicitors Oakland House, 2 <sup>nd</sup> Floor Suite 2, 34 Washway Road, Sale, M33 6FS

**Directors and Trustees**

The Directors of the charitable company (the Charity) are its Trustees for the purpose of Charity law and throughout the report are collectively referred to as the Trustees.

The Trustees serving during the year are as follows;

Chairperson	Rob Armstrong
Deputy Chairperson	Nicole Guy
Board of Trustees Members	Natalie Hinchcliffe Nicole Guy Maria Repanos Mike Bailey Rory Alkin (Resigned on 23 <sup>rd</sup> October 2024) Helen Roberts Jon Bloom Roy Dudley Southern MBE Lisa Dolling (Appointed on 16 <sup>th</sup> December 2025)
Chief Executive	Geraint Hughes
Company Secretary	Geraint Hughes

**Structure, Governance and Management**

The full legal name of the Charity is Stockport, East Cheshire, High Peak, Urmston and District Cerebral Palsy Society – the name of the Charity was amended to its current legal title on 26<sup>th</sup> July 2011 and its Articles of Association were amended at the same time. However, as of 1st October 2019, the known name of the Charity was amended to ‘Supportability’, including new branding and strap line, under which the organisation now operates on a day-to-day basis, whilst retaining its legal entity status. For the purposes of this report, the name used in relation to the Charity will be ‘Supportability’.

**Summary of the purpose of the charity as set out in the Governing document**

Supportability is a company limited by guarantee governed by its Articles of Association dated 26<sup>th</sup> July 2011. These Articles amended the Memorandum and Articles of Association dated 11<sup>th</sup> December 1991. The update reflected the new locations of work for the organisation, which specifically were Trafford and Salford. Supportability is a Charity registered with the Charity Commission and, as of 31st March 2025, there were 37 members, 9 of whom are the board of trustees who each have a liability of £1 in the event of the Charity ceasing to operate.

**Appointment of Trustees**

The Board must have a minimum of 5 Trustees and a maximum of 14, who are appointed by the Annual General Meeting (AGM). At the AGM, all members of the Board who have served for three years since their last election shall either retire or opt to be considered for re-election. Between AGMs the Board may co-opt Committee members for the period up to the date of the next AGM, so long as the maximum number of 14 Trustees is not exceeded. There are currently 10 trustees inclusive of the chair.

**Trustees’ Induction and Training**

Newly appointed Trustees are provided with a copy of the Charity’s Trustee handbook as part of the induction process. The handbook covers various aspects of the role of a Trustee including copies of the Charity’s Articles of Association, the structure of the Charity, the latest Business Strategy document, the job description for all Trustee roles including the Chair and Deputy roles, as well as the Code of Conduct for Trustees. As well as being allocated a mentor from the Board, newly appointed Trustees are also encouraged to attend appropriate internal and external training that supports the role.

Throughout the year, work has progressed on reviewing and enhancing the trustee induction programme to ensure it is fit for purpose and equips trustees with the knowledge and tools needed to provide both effective support and robust scrutiny of the senior leadership team.

**Stockport, East Cheshire, High Peak, Urmston & District  
Cerebral Palsy Society**

Page 4

**Trustees' Induction and Training (continued)**

In parallel, the trustee recruitment process has also been under review, informed by a recent board-wide skills audit. This reflects the charity's commitment to securing a diverse and strategically aligned skill set across its governance structure - particularly important during a period of organisational modernisation and in response to the evolving social care landscape. The refreshed trustee induction programme is scheduled for rollout in 2025/26.

**Organisation**

Trustees convene quarterly for full board meetings, during which key reports and strategic information is presented, reviewed, and scrutinised. These meetings are underpinned by a suite of sub-committees - Finance, Estates, and Policies & Procedures, each comprising trustee and senior leadership representation to ensure focused oversight and informed decision-making.

There is a lead trustee representative for safeguarding and Health & Safety that meets with the Chief Executive regularly, meetings are aligned to both our internal Safeguarding and H&S committee meetings attended by officers.

In addition to formal governance structures, trustee and senior leadership workshops are held to support strategic planning and budget development, fostering collaborative dialogue around organisational priorities and future direction.

The Chief Executive is appointed by the Trustees principally to manage the day-to-day operations of the Charity. To facilitate effective operations, the Chief Executive has delegated authority for all operational matters including finance, employment and registration of services where applicable.

**Related Parties**

The Charity has a trading subsidiary, Granville House Ltd, that until 2015 operated two charity shops with a separate Board of Directors, one of whom also sat on the Board of the Charity. The accounts for Granville House Ltd have been consolidated within the financial statements of Supportability in accordance with the Companies Act 2006. Since the closure of the charity shops in 2015, Granville House Ltd has not actively traded.

**Objectives and Activities**

The Charity is established to promote the care, welfare, interest, education and advancement, in the metropolitan boroughs of Stockport, Trafford, Salford, Urmston, the unitary authority of Cheshire East, the non-metropolitan district of High Peak and surrounding districts, for people with Cerebral Palsy and associated disabilities.

## Stockport, East Cheshire, High Peak, Urmston & District Cerebral Palsy Society

Page 5

### The aims of the Charity

Building on the refreshed Vision and Mission introduced last year, we undertook a comprehensive review of our organisational Values during the reporting period. This process was shaped by a series of stakeholder engagement sessions, ensuring broad representation. The outcome is a co-developed articulation of our organisational purpose and principles, presented below.

**Our Vision** Where people with a learning disability are present and active participants in their local community and have the opportunity to live fulfilled lives.

**Our Mission** To stand alongside the people we support, providing them with the skills, opportunities, and confidence to participate as they would choose in the life of their communities.

### Our Values

**Opportunity** - where people thrive through choice

**Inclusive** – respecting and championing our differences

**Caring** – caring for each other in a way we would wish to be cared for

**Well-being** – creating meaningful relationships and having good support networks

### Public benefit of the Charity

Under the Charities Act there are 13 descriptions of charitable purpose. The Charity is covered by ***“the relief of those in need, by reason of youth, age, ill health, disability, financial hardship or other disadvantage”***

Through the Trustees’ role of overview of Supportability, it is their belief that they have had regard and meet the Commission’s guidance regarding public benefit. The Act identifies two key principles of Public Benefit:

#### **Principle 1 - There must be identifiable benefit or benefits.**

The sole purpose of the Charity is to aim to improve the quality of life for people with Cerebral Palsy and associated conditions within its defined geographical area of operation. It aims to achieve this through the provision of services in partnership with disabled people, carers and other organisations, giving priority to those with the most significant level of need.

During 2024/25, approximately 430 children, young people and adults with complex physical and learning disabilities stood to benefit from the range of service provision the Charity offers. The service range also benefits parents and carers of those accessing services by offering time away from their caring role but also providing a service offer that allows families to engage in activities together, namely our Wheelers accessible cycling project. The second year of our three-year Business Strategy is aimed to ensure the continuity and security of the charity’s service offer, maximising choice and control for the individual whilst ensuring growth and sustainability.

**Stockport, East Cheshire, High Peak, Urmston & District  
Cerebral Palsy Society**

Page 6

**Principle 2 - Benefit must be to the public or section of the public**

Access to the Charity's services is not restricted except that:

- Services are designed specifically to support people with complex learning and physical disabilities and associated health conditions.
- The work of the Charity is geographically restricted by its constitution.
- People don't have to be members of the Charity to access services.
- Whilst the organisation charges fees for its services, these fee levels depend on the service being accessed. Fees are necessary to enable the Charity to carry out its aims and reflect the high level of need being supported. Priority is given to those with the highest support needs including severe disabilities and additional medical needs such as Epilepsy.
- The Charity continues to see demand for its services, which is positive and means that its service offer is one that is wanted and meets people's support needs.
- Public benefit guidance no longer requires charities to evidence that people are not precluded from using services due to fees being charged. Supportability continues to take measures to ensure that its services are affordable and its investment in additional resources to attract third party funding for its services demonstrates this commitment. Achieving a balance of individual income from service users, monies from statutory bodies and contributions resulting from fund-raising activities to achieve a neutral financial position remains an ongoing focus and challenge.
- Supportability have developed action plans to address the balance in required funding. The purpose of having this approach in place is to reduce the financial risk for the organisation, given the current climate relating to ongoing reductions in social care funding, as well as enabling it to make decisions as to how charitable funds will be utilised for the benefit of service users and their carers.
- Supportability also uses its own income via monies generated from previous Investments as well as Reserves to underpin and support service delivery.

**Supportability's Strategy**

During 2024/25 the charity has continued to work towards delivering the current 3-year Business Strategy with the following objectives providing direction.

**Estates**

***Modern Estates for a modern charity***

Discussions remain ongoing between the charity, Stockport Council, and appointed consultants regarding the site of strategic interest. Engagement with the seller continues to be positive, and both the senior leadership team and board members are actively progressing negotiations. The charity aims to be in a position to purchase the property and secure a lease during the 2025/26 financial year, subject to due diligence and governance approvals.

**Stockport, East Cheshire, High Peak, Urmston & District  
Cerebral Palsy Society**

Page 7

**Supportability's Strategy (continued)**

**Efficiency**

***Making the most of what we've got***

Significant progress has been made in strengthening our IT infrastructure and data security, supported by our external IT provider. This has included enhanced protective measures and the rollout of targeted training and awareness initiatives for all staff, ensuring greater resilience and compliance across the organisation.

A dedicated project to review contractual arrangements has delivered tangible benefits, helping to reduce costs and strengthen oversight. The initiative has ensured that all contracts are systematically assessed for value and suitability, with a formal review process now embedded to support ongoing scrutiny and informed decision-making.

**Growth**

***Growing to meet demand***

The charity continues to strengthen its engagement and collaborative relationships with both children's and adult commissioning teams, with a focus on enhancing service offerings and aligning with evolving commissioning priorities. This work is further supported through active participation in external partnerships and sector network events attended by managers and senior leadership.

Modernisation of the Day Opportunities provision remains a key area of focus, with new activities introduced during the year to support ongoing service evolution and responsiveness to the needs and aspirations of those we support.

**Governance**

***Keeping our eye on the detail***

During the year, renewed consideration of the trustee role—particularly in balancing individual commitment with the evolving needs of the charity—has informed how we engage and utilise trustee expertise. This reflection has led to revisions in the structure of board meetings, sub-committee activity, and communications, ensuring more purposeful use of trustee time and experience in support of strategic oversight and organisational resilience.

Governance remains a strategic priority as we go into next year (2025/26) with further work to be progressed.



## **Supportability's Strategy (continued)**

### **Engagement**

#### ***Collaboration is the key***

Progress continues in strengthening our approach to service user engagement. Notably, we have established a collaborative relationship with the research department at Manchester Metropolitan University to explore methods of engaging individuals who access our services. This work builds on existing initiatives and supports the ongoing development of the Newsroom bulletin—an initiative co-produced by those attending our provisions.

Carer engagement remains a key priority for the charity, supported through regular carer group sessions hosted at both the Day Opportunities service and the residential home. These forums provide a valuable space for dialogue, feedback, and shared learning, helping to strengthen relationships and ensure carers remain actively involved in feeding back and shaping service delivery and development.

## **Further Developments Beyond Business Plan Objectives**

### **Fundraising**

#### ***Secure appropriate funds to contribute to the overall cost of delivering our Business.***

The fundraising landscape has remained challenging throughout the year, marked by increased competition and a reduction in available opportunities. Several trusts and grant-making bodies have either shifted their strategic focus or scaled back their giving capacity. On this basis the charity decided to not replace the departing Fundraiser. Despite these constraints, there have been notable successes and our fundraising targets were exceeded in year, in part due to the receipt of legacy income.

The charity had successfully secured funding to run a project to celebrate and capture its 70-year history through the National Lottery's Heritage funding programme. The charity was 70 years old in September 2023 and it was felt important to capture and celebrate the impact that the charity has had in Stockport and the surrounding areas. The project will digitally archive a range of photos and film footage along with oral histories and showcase its history in an exhibition locally at the end of the project in November 2025.

The charity continued its long-standing partnership with our local golf club, Heaton Moor, who kindly hosted us again this year. This is the charities key annual fundraising event which not only raises much needed income to support the charities operations but also raises our profile within the local business community.

### **Culture**

#### ***Improve the culture within Supportability, leading to greater effectiveness, levels of accountability and sustainability***

Work is underway to develop a comprehensive workforce strategy, with a strong emphasis on organisational culture, alongside other key priorities such as talent development, retention, and leadership capacity. This strategy is designed to support the charity's evolving needs and will be formally rolled out during the 2025/26 financial year.

## **Supportability's Strategy (continued)**

### **IT Strategy**

***To develop an overarching strategy that improves effectiveness and efficiency.***

The charity continues its work with our IT provider to move forward with short/med/long-term tasks to ensure efficiency and development of digitalisation and an overarching IT strategy.

The rollout of the Unique IQ software commenced in Quarter 1 of this year, following a phased implementation plan. Initial stages have focused on data migration, staff training, and piloting key functionalities to ensure operational fit. While full deployment is ongoing, progress to date has been encouraging, with positive engagement from staff and steady advancement toward ongoing integration.

### **Risk Management**

The Business Strategy is underpinned by a Risk Register that enables the key strategic risks to be identified and plans put in place to reduce any impact on day-to-day operations and delivery of the overall Business Strategy. Risk are identified and ranked in terms of their potential impact and likelihood. Our Register works to five key areas of risk:

- Governance
- External Impacts
- Regulation and Compliance
- Financial
- Operational
- Estates

The Risk Register is reviewed by the senior leadership team and shared regularly with the board of Trustees as part of set board meeting agenda's across the year. The register has been developed and reviewed in conjunction with the Business Strategy and is representative of the key risks facing the sector and specifically impacting the charity.

### **Key Areas of Operation**

The charity provides a range of offers to both children and adults who predominantly reside in Stockport. There does however continue to be individuals benefiting from our range of service offers from neighbouring local authority areas. The underlying purpose of the charity is to provide person centred options that meet the wishes of individuals, and which positively impact on their health and well-being, whilst also indirectly benefiting carers.

### **Day Offer**

The charity has provided day opportunities for several years and has a well-established provision running Monday to Friday. The offer is both building and community based and provides adults with a range of varied activities with the themes of promoting independence, broadening experiences and providing opportunities to develop social networks and friendships both with peers and the local community.

The service is commissioned and delivered as part of Stockport Council's Day Service Framework.

**Supportability's Strategy (continued)****Wheelers**

There are inclusive cycling sessions held three times a week for children, adults and their families. There are a range of accessible bikes available that cater for a variety of needs in order to ensure all individuals, regardless of the nature of their disability, can take part. Individuals are afforded the opportunity to experience the physical and health benefits of a low impact pursuit that helps to relieve stress, support weight management and improve confidence, posture and balance whilst at the same time making and maintaining friendships.

Whilst 'Wheelers' aims to attract third-party funding to support the financial sustainability of the project it is often very much underpinned by Charity funds in order to meet the shortfall in funding but also to highlight the importance that the charity places on such a provision.

**Community Offer (Localities)**

As outlined in the previous year's report, this service area underwent a formal consultation process in response to persistent operational challenges. These included a sustained decline in demand, significant recruitment and retention difficulties, limitations around staff access to transport, and increasing concerns regarding the financial sustainability of the service model.

Following the consultation, it was concluded that the charity could no longer viably continue to deliver this service. A managed transition period was subsequently implemented to safeguard continuity of support for individuals affected and staff roles. This was largely achieved through coordinated efforts with the local authority, Direct Payments arrangements, and collaboration with external partners to ensure that established support packages remained in place.

**Community Offer (Leisure Groups)**

The Leisure Groups project provide a range of larger group-based leisure and social pursuits mostly in and around the local community, in addition to some smaller, building-based options. Groups run across 6 days of the week during daytime evenings and weekends. The groups continue to be popular with an increase in interest particularly from children and young people.

The Leisure Groups are offered as part of Stockport Councils Day Service Framework.

**24 Hour Offer (Cheddle Lodge)**

Supportability operates a Residential Care Home, Cheddle Lodge, based in Cheadle. The home has 13 beds and supports people with complex physical and learning disabilities. The home is staffed on a 24/7 basis, which also includes waking night support. The home is registered with the Care Quality Commission (CQC) and is rated 'Good'.

## **Supportability's Strategy (continued)**

### **24 Hour Offer (Cheddle Lodge) (continued)**

There has been considerable work undertaken with those that reside at Cheddle to have a makeover and redesign the shared living areas and decorating and personalising bedrooms. The Carebeans software introduced last year has now fully bedded in and positively impacted on the care and support provided whilst also allowing staff more time to engage and facilitate a range of activities and daily tasks with residents.

Links with external professionals, Council Quality team and our CQC inspector continues to be positive and engaging.

Stockport Council have a contract for 10 of the 13 beds available and the remaining 3 beds are available on a spot-purchase basis, 2 of which are currently funded by Manchester City Council and the remaining bed by Stockport Council.

### **Volunteers**

The charity continues to be governed and supported by a Board of Trustees, all of whom are volunteers that come with a breadth of experience and knowledge and who support the Senior Leadership Team.

In addition, we have a number of volunteers that continue to give their time for our annual Golf Day fundraising event both in terms of the preparation and coordination on the day.

The charity has cultivated strong relationships with the local business community, leading to several employees from external organisations volunteering their time through company-supported staff volunteer days. Their contributions have been instrumental in enhancing our environments, including the development of sensory gardens and the redecoration of rooms at both our residential home and Day Opportunities Centre.

### **Performance**

For the year 2024/25 a deficit budget of £10k was agreed with the board of Trustees. Within this year's budget we had factored in the local authority fee uplift to the sector and used this to ensure we continue paying above the Real Living wage. This is important to Supportability in recognition of the staff's commitment to the charity and those we support and to ensure we strengthened recruitment and retention in a challenging job market.

As in previous years we continued gifting Christmas vouchers to staff in 2024/25 in recognition of ongoing cost-of-living pressures.

**Stockport, East Cheshire, High Peak, Urmston & District  
Cerebral Palsy Society**

Page 12

**Financial Review**

The Charity has a surplus for the year of £260k. This being £109k more than the previous year's surplus of £151k.

Incoming resources of £3,771k were £189k lower than 2023/24. This represents a 4.77% decrease, and reflects the cessation of our localities service in quarter 2 of the year.

The 2024/25 accounts have been produced in accordance with FRS102, as were the previous year's. Therefore, no adjusting entries were required for comparative figures.

- Income from Donations and legacies of £133k was £101k more than the previous year.
- Other trading income was £29k, £4k higher than 2023/24.
- Income from Charitable Activities of £3,569k was £305k (7.9%) lower than last year.

Following the closure of the localities service in Q2, expenditure for the year decreased to £3,520k. This was £342k (8.9%) lower than 2023/24. The cost of employed staff overall was £2,589k, 6.3% lower than the previous year.

Fixed assets were higher than the previous year, with £38k worth of additions. The main additions, being an investment of £25k in fire protection works at Cheddle Lodge, with other purchases made for accessible outdoor swings and essential equipment. There were also disposals made of £178k, mostly for old computer equipment which is no longer in use.

Net current assets of £1,454k were £159k higher than the prior year as a consequence of higher balances in the bank at the year end, following surpluses in the year.

Total Charity funds were therefore £259k higher than 2023/24 at a level of £3,153k. The Charity has been able to maintain and build financial security and sustainability through this year in the face of challenging circumstances, providing a strong platform for the delivery of the 3 year Business Strategy.

As reported in previous years' Trustees' Reports, the Charity had operated a wholly owned trading company, Granville House Limited, with a separate board of directors, for a number of years. Granville House Limited publishes its own accounts, which have been grouped with the accounts of the Charity in these consolidated Financial Statements and this year the Company remained dormant following the closure of the shops in 2015/16. Residual reserves of the subsidiary following closure are £4k.

### **Reserves Policy**

Supportability adopts a risk-based approach to the management of its reserves that seeks to strike an appropriate balance between financial prudence and investment in front line services and Business Support and the Charity's future direction. In assessing the level of free (unrestricted) reserves required The Board of Trustees, in conjunction with Senior Leadership Team (SLT) have taken note of the major risks facing the Charity, considered the likelihood of risks, and financial impacts. The ongoing risks fall broadly into the categories of income generation (including fundraising), maintaining current and consistent levels of operational service delivery, unexpected operational cost pressures, unplanned capital requirements, supporting the 3-year business strategy, and broader macro-economic factors. The Designated and Free Reserves policy is a 3-year forecast which is reviewed formally on an annual basis, or as required by The Board and SLT, and can be summarised as follows –

- Supportability's free (unrestricted) reserves policy is to hold and evidence sufficient free (unrestricted) reserves to fund the financial impact of negative events.
- Supportability's designated reserves policy is to hold appropriate designated reserves for strategic and capital projects as determined on an annual basis. This is currently identified as the Estates plan.
- We will hold sufficient liquid asset funds at all times to provide both operational working capital and to cover the cost of any significant event and aim for cash balances to be 0.7m, and never falling below £0.3m.
- If reserves fall below the level as stated in the policy, The Board of Trustees and the senior leadership team (SLT) will agree a strategy which will build the level of reserves in the future back to the minimum as per the policy. The Board of Trustees will agree and closely monitor any reserves replenishment plan actioned by SLT.

Supportability will require a large proportion of the reserves to support the intended move to a more suited combined head office and day opportunities centre

As at 31 March 2025 Supportability held £3.2m in total reserves (2024: £2.9m). Of this we identified a total of £2k (2024: £2k) as designated funds.

Free Reserves - of the total reserves held, £2.1m was held as free reserves (2024: £1.9m) being the total of unrestricted (less designated) funds (£2.9m), less unrestricted tangible fixed assets (£0.8m). The current level of free reserves is therefore above the minimum level required by the policy of £0.95m. The trustees have determined that these funds be used to support the estates programme, as per the Business Strategy.

Cash at bank and in hand as at 31 March 2025 was £1,489k which is in excess of the £0.7m required by the policy. In addition to this there is £715k in an investment portfolio.

The general unrestricted reserves (excluding designated funds) held at 31 March 2025 totalled £3m (2024: £2.7m).

**Stockport, East Cheshire, High Peak, Urmston & District  
Cerebral Palsy Society**

Page 14

**Designated funds**

Each year, Supportability reviews the need to keep some of its reserves set aside for specific future activities. We call these our designated funds. The need for such funds varies from time to time depending on many factors, including our future plans. They are set, amended and released based upon the discretion of the Board of Trustees and Senior Leadership Team. At 31 March 2025 Supportability identified a total of £2,543 of its reserves as designated funds.

The designated funds held in reserves will be reviewed in 2025/26 to reflect the charities intention to progress its Estates Program, the move out of its current head office to an appropriate fit for purpose site. This will increase the current noted designated fund amount considerably, due to the expense and build development cost requirements.

The Charity recognises that opportunities to build reserves are very limited in the current financial climate but believes that the current level is adequate for the provision of planned services and to maintain the Charity as a going concern.

**Investment Powers and Policy**

Under the Articles of Association, the Charity has the power to deposit or invest funds in any manner (but to invest only after obtaining advice from an individual, company or firm who is an authorised person or an exempt person within the meaning of the Financial Services Act 1986 [a financial expert]) and having regard to the suitability of investments and the need for diversification. In addition, the Board of Trustees has the power to delegate the management of investments to a financial expert, but only on terms that:

1. The investment policy is set down in writing for the financial expert by the members of the Board of Trustees;
2. Every transaction is reported promptly to members of the Board of Trustees;
3. The performance of investments is reviewed regularly with the members of the Board of Trustees;
4. The members of the Board of Trustees are entitled to cancel the delegation arrangement at any time;
5. The investment policy and the delegation arrangement are reviewed at least once a year;
6. All payments due to the financial expert are on a scale or at a level which is agreed in advance and are notified promptly to the members of the Board of Trustees in receipt;
7. The financial expert must not do anything outside the powers of the members of the Board of Trustees.

The current investment policy details the instructions that the Charity's Board of Trustees gave to our investment managers. The policy aims, amongst other things, to balance the need for regular income with which to support services along with some capital growth to support future investment in service. In addition, as a Charity, the Board of Trustees have recognised their responsibilities to invest available funds in appropriate areas of business and the policy sets down areas that the Charity would not wish to invest in. This policy was reviewed for 2024/25 and is robust in meeting the Charity's responsibilities. The risk category of any investments held places slightly higher emphasis on capital growth although the risk category remains 'balanced' between income and growth.

**Investment Powers and Policy (Continued)**

During the year 24/25 no additional funds were added to the investments with Brewin Dolphin. The previously invested funds generated an income of £17.6k in year while the market value increased by £17k.

**Statement of the Trustees' Responsibilities in Respect of the Accounts**

The trustees (who are also directors of Stockport, East Cheshire, High Peak, Urmston & District Cerebral Palsy Society for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period. In preparing these 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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 audit information of which the Charity's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.



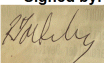
**Stockport, East Cheshire, High Peak, Urmston & District  
Cerebral Palsy Society**

**Auditors**

Menzies LLP are deemed to be re-appointed under Section 487(2) of the Companies Act 2006.

**Approved by the Board of Directors on** 17-Dec-2025

**Signed on their behalf by:**

Signed by:  
  
7E0DACB848314E6...

.....

**Director**  
Rob Armstrong (Chairperson)

**Stockport, East Cheshire, High Peak, Urmston & District  
Cerebral Palsy Society**

Page 17

**Independent Auditor's Report to the members of Stockport, East Cheshire, High Peak, Urmston  
& District Cerebral Palsy Society****Opinion**

We have audited the financial statements of Stockport, East Cheshire, High Peak, Urmston & District Cerebral Palsy Society (the 'parent charitable company') and its subsidiary (the 'group') for year ended 31 March 2025 which comprise the Consolidated Statement of Financial Activities (including Income and Expenditure Account), the Consolidated and Charity Balance Sheets, the Consolidated and Charity Statement of Cash Flows and the notes to the financial statements including a summary of significant accounting policies in note 1. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2025 and of the group's 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 Companies Act 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and the parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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

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

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

**Stockport, East Cheshire, High Peak, Urmston & District  
Cerebral Palsy Society**

Page 18

**Other information**

The other information comprises the information included in the annual report including the combined Trustees' Annual Report and Directors' Report, other than the financial statements and our auditor's report thereon. The trustees (who are also the directors of the group and the parent charitable company for the purposes of company law) are responsible for the other information contained within the annual report. 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.

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.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the Statement of the Trustees' Responsibilities in respect of the Accounts set out on page 15, the trustees (who are also the directors of the group and the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report 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.

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

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- we identified the laws and regulations applicable to the parent charitable company through discussions with Trustees and other management, and from our commercial knowledge and experience of the charity sector.
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the parent charitable company, including the Companies Act 2006, the Charities Act 2011, data protection, employment, and health and safety legislation.

**Auditor's responsibilities for the audit of the financial statements (continued)**

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the parent charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud.
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures on income and salaries to identify any unusual or unexpected relationships.
- tested journal entries to identify unusual transactions.
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 1 were indicative of potential bias.
- investigated the rationale behind significant or unusual transactions.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

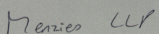
**Stockport, East Cheshire, High Peak, Urmston & District  
Cerebral Palsy Society**

Page 21

**Use of our report**

This report is made solely to the parent charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the parent charitable company's members those matters we are required to state to them in an auditor's 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 parent charitable company and the parent charitable company's members as a body for our audit work, for this report, or for the opinions we have formed.

Signed by:

 Menzies LLP

4F434AEBACF3487...

Mark Bradley BA BFP FCA (Senior Statutory Auditor)  
For and on behalf of  
Menzies LLP  
Statutory Auditor  
Suite 9b  
The Beehive  
Lions Drive  
Shadsworth Business Park  
Blackburn  
BB1 2QS

Date 18-Dec-2025

**Stockport, East Cheshire, High Peak, Urmston & District  
Cerebral Palsy Society**

Page 22

**Consolidated Statement of Financial Activities (including income and expenditure account)  
For the year ended 31 March 2025**

	Note	Unrestricted funds	Restricted funds	Total funds 2025	Total funds 2024
		£	£	£	£
<b>Income from:</b>					
Donations and legacies	4	71,900	61,118	<b>133,018</b>	<b>32,380</b>
Other trading activities	5	29,220	-	<b>29,220</b>	<b>24,760</b>
Investments	6	41,025	-	<b>41,025</b>	<b>30,410</b>
Charitable activities	7	3,568,285	-	<b>3,568,285</b>	<b>3,873,083</b>
Total income		<b>3,710,430</b>	<b>61,118</b>	<b>3,771,548</b>	<b>3,960,633</b>
<b>Expenditure on:</b>					
Raising funds	8	34,480	-	<b>34,480</b>	<b>67,943</b>
Charitable activities	9	3,307,351	60,528	<b>3,367,879</b>	<b>3,640,326</b>
Separate material expense item	11	5,004	-	<b>5,004</b>	<b>151,350</b>
Other	11	112,935	-	<b>112,935</b>	<b>3,000</b>
Total expenditure		<b>3,459,770</b>	<b>60,528</b>	<b>3,520,298</b>	<b>3,862,619</b>
Net gains on investments		17,097	-	<b>17,097</b>	<b>52,635</b>
<b>Net income</b>		<b>267,757</b>	<b>590</b>	<b>268,347</b>	<b>150,649</b>
Loss on disposal of fixed assets		(202)	(8,536)	(8,738)	-
<b>Net income and net movement in funds for the year</b>		<b>267,555</b>	<b>(7,946)</b>	<b>259,609</b>	<b>150,649</b>
<b>Reconciliation of Funds</b>					
Total funds brought forward	21/22	2,690,403	202,862	<b>2,893,265</b>	<b>2,742,616</b>
<i>Total funds carried forward</i>	21/22	<b>2,957,958</b>	<b>194,916</b>	<b>3,152,874</b>	<b>2,893,265</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 25 to 40 form an integral part of these financial statements.

**Stockport, East Cheshire, High Peak, Urmston & District  
Cerebral Palsy Society**

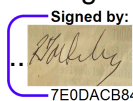
Page 23

**Consolidated and Charity Balance Sheets as at 31 March 2025**

		<b>Group</b>		<b>Charity</b>	
	<b>Note</b>	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed Assets:</b>					
Tangible fixed assets	14	<b>996,548</b>	1,022,083	<b>996,548</b>	1,022,083
Investments	15	<b>714,749</b>	706,680	<b>714,751</b>	706,682
<b>Total fixed assets</b>		<b><u>1,711,297</u></b>	<u>1,728,763</u>	<b><u>1,711,299</u></b>	<u>1,728,765</u>
<b>Current Assets:</b>					
Debtors	16	<b>377,589</b>	459,483	<b>377,589</b>	459,483
Cash at bank and in hand	28	<b>1,488,611</b>	1,396,361	<b>1,485,006</b>	1,392,762
<b>Total current assets</b>		<b><u>1,866,200</u></b>	<u>1,855,844</u>	<b><u>1,862,595</u></b>	<u>1,852,245</u>
<b>Creditors:</b>					
Amounts falling due within one year	17	<b>(412,181)</b>	(561,561)	<b>(412,646)</b>	(562,029)
<b>Net current assets</b>		<b><u>1,454,019</u></b>	<u>1,294,283</u>	<b><u>1,449,949</u></b>	<u>1,290,216</u>
<b>Provisions for liabilities</b>	18	<b>(12,442)</b>	(129,781)	<b>(12,442)</b>	(129,781)
<b>Net assets</b>		<b><u>3,152,874</u></b>	<u>2,893,265</u>	<b><u>3,148,806</u></b>	<u>2,889,200</u>
<b>The funds of the charity:</b>					
Restricted income funds	21	<b>194,916</b>	202,862	<b>194,916</b>	202,862
<b>Unrestricted Funds:</b>					
Designated income funds	21	<b>2,543</b>	2,543	<b>2,543</b>	2,543
Unrestricted income funds	21	<b>2,934,571</b>	2,667,016	<b>2,930,503</b>	2,662,951
Non-charitable trading funds	21	<b>20,844</b>	20,844	<b>20,844</b>	20,844
<b>Total unrestricted funds</b>		<b><u>2,957,958</u></b>	<u>2,690,403</u>	<b><u>2,953,890</u></b>	<u>2,686,338</u>
<b>Total charity funds</b>		<b><u>3,152,874</u></b>	<u>2,893,265</u>	<b><u>3,148,806</u></b>	<u>2,889,200</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements on pages 22 to 40 were approved by the Directors on 17-Dec-2025 and are signed on their behalf by:

Signed by:  
  
 7E0DACB848314E6...

Rob Armstrong

(Chairperson)

Signed by:  
  
 A9C2696FFCBA408...

Nicole Guy

(Deputy Chairperson)

Company registration number: 02683946

The notes on pages 25 to 40 form an integral part of these financial statements.



**Stockport, East Cheshire, High Peak, Urmston & District  
Cerebral Palsy Society**

Page 24

**Consolidated and Charity Statement of Cash Flows  
For the year ended 31 March 2025**

		<b>Group</b>		<b>Charity</b>	
	<b>Note</b>	<b>2025 £</b>	<b>2024 £</b>	<b>2025 £</b>	<b>2024 £</b>
<b>Cash provided by operating activities</b>	<b>27</b>	<b>80,479</b>	<b>430,493</b>	<b>80,479</b>	<b>430,449</b>
<b>Cash flows from investing activities</b>					
Interest income		23,403	15,645	23,397	15,645
Investment income		17,622	14,765	17,622	14,765
Withdrawal of investment cash		7,237	-	7,237	-
Purchase of tangible fixed assets		(38,284)	(20,907)	(38,284)	(20,907)
Proceeds from sale of investments		278,337	122,706	278,337	122,706
Purchase of investments		(276,544)	(116,809)	(276,544)	(116,809)
<b>Cash generated by investing activities</b>		<b>11,771</b>	<b>15,400</b>	<b>11,765</b>	<b>15,400</b>
<b>Change in cash and cash equivalents in the year</b>		<b>92,250</b>	<b>445,893</b>	<b>92,244</b>	<b>445,849</b>
Cash and cash equivalents at the beginning of the year		1,396,361	950,468	1,392,762	946,913
<b>Cash and cash equivalents at the end of the year</b>		<b>1,488,611</b>	<b>1,396,361</b>	<b>1,485,006</b>	<b>1,392,762</b>

The notes on pages 25 to 40 form an integral part of these financial statements.

## **Notes to the Financial Statements for the year ended 31 March 2025**

### **1. Accounting policies**

#### **a) Basis of preparation**

The financial statements have been prepared in accordance with 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) – (Charities SORP 2019 (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Stockport, East Cheshire, High Peak, Urmston & District Cerebral Palsy Society (Supportability) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **b) Group financial statements**

The financial statements consolidate the results of Supportability and its wholly owned subsidiary, Granville House Limited, on a line-by-line basis. A separate Statement of Financial Activities, and Income and Expenditure Account for Supportability have not been presented because Supportability has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

#### **c) Going concern**

After reviewing Supportability's forecasts and projections the trustees have a reasonable expectation that Supportability has adequate funds to continue in operation for the foreseeable future, being a minimum of 12 months from the date of approval of these financial statements. There are no material uncertainties about the Group's ability to continue as a going concern and Supportability therefore continues to adopt the going concern basis in preparing its financial statements.

#### **d) Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

- Determination of whether there are indicators of impairment of the Charity's tangible fixed assets. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset.

**Notes to the Financial Statements for the year ended 31 March 2025 (*continued*)**

**1. Accounting policies (*continued*)**

- Determination of recoverability of trade debtors. A specific provision is made against certain debts where in the opinion of the trustees the debt is not fully recoverable.

Other key sources of estimation and assumptions:

- Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

**e) Incoming resources**

Income is recognised when Supportability has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when Supportability has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income is only deferred when the criterion for income recognition has not been met, and occurs in the following circumstances:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions, which must be met before Supportability has unconditional entitlement.

Income from fundraising and trading activities is recognised as earned as the related services are provided.

Voluntary income is received by way of donations, legacies and gifts and is included in full in the Statement of Financial Activities when receivable.

Investment income is recognised on a receivable basis.

Income from charitable activities, including income received under contract or where entitlement to grant funding is subject to specific performance conditions, is recognised as earned (as the related services are provided). Grant income included in this category provides funding to support services and is recognised where there is entitlement, certainty or receipt and the amount can be measured with sufficient reliability. Income is deferred when service related grants are received in advance of the service provision to which they relate.

**Notes to the Financial Statements for the year ended 31 March 2025 (*continued*)**

**1. Accounting policies (continued)**

**f) Volunteers**

In accordance with FRS 102 and the Charities SORP 2019 (FRS 102), the economic contribution of general volunteers is not recognised in the accounts. Further details of the contribution made by volunteers can be found in the Trustees' Annual Report.

**g) Interest receivable**

Interest on funds is included when receivable and the amount can be measured reliably by Supportability; this is normally upon notification of the interest paid or payable by the Bank.

**h) Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of Supportability. Designated funds are unrestricted funds of Supportability which the Trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of Supportability's work or for specific projects being undertaken by Supportability.

**i) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following headings:

- Costs of raising funds include those costs incurred in attracting voluntary income and those incurred in management service provision that raise funds.
- Charitable activities include expenditure associated with the provision of residential, supported living, day and community services and include the direct costs, support costs and governance costs relating to these activities. Governance costs include those incurred in the governance of Supportability and its assets and liabilities and are primarily associated with constitutional and statutory requirements.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**j) Allocation of support costs**

Support costs are those functions that assist the work of Supportability but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and payroll costs which support Supportability's activities. These costs have been allocated to expenditure on charitable activities on a basis consistent with the use of resources, e.g. allocating management and administration salaries in proportion to direct salaries.

**k) Operating leases**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.

**Notes to the Financial Statements for the year ended 31 March 2025 (*continued*)**

**1. Accounting policies (continued)**

**l) Tangible fixed assets**

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives as follows:

<u>Asset Category</u>	<u>Annual Rate and basis</u>
Freehold Land & Buildings	2% straight line
Fixtures, Fittings & Equipment	20% reducing balance
Computer Equipment	20% reducing balance
Motor Vehicles	25% straight line

A full year's depreciation is charged in the year of acquisition.

Supportability has used previous GAAP revaluations as deemed cost for the freehold property at:

- 1) Cheddle Lodge, which was valued by Roger Hannah & Co Chartered Surveyors at £840,000 at March 2014; and
- 2) Granville House, which was valued by Roger Hannah & Co Chartered Surveyors at £237,500 at June 2013.

**m) Fixed asset investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market bid price. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The main form of financial risk faced by Supportability is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

All realised and unrealised gains and losses are combined in the Statement of Financial Activities and are taken as they arise. Realised gains and losses on investments are calculated as the difference between sale proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value.

Delegated authority for the management of Supportability's quoted investment portfolio is vested in Brewin Dolphin Limited.

All investments are listed on a recognised stock exchange and are reflected in the financial statements at market value. The net gain, or loss, on revaluation of the investments is shown in Note 15.

All quoted investments are held primarily to provide an investment return for Supportability.

**Notes to the Financial Statements for the year ended 31 March 2025 (*continued*)**

**1. Accounting policies (continued)**

**n) Debtors**

Trade and other debtors are recognised at the settlement amount due after trade discount offered. Prepayments are valued at the amount prepaid net of any trade discount due.

**o) Financial instruments**

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

**p) Cash at bank and in hand**

Cash includes cash and short term highly liquid investments with a maturity of three months or less from the date of acquisition or opening of the deposit account or similar.

**q) Creditors and provisions**

Creditors and provisions are recognised where Supportability has a present obligation resulting from a past event that will probably result in the transfer to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**r) Pension costs**

Supportability operates an Aviva Stakeholder Pension Scheme which is a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of Supportability. The annual contributions payable are charged to the Statement of Financial Activities. Supportability's contribution rate equates to that of the employee, subject to a maximum of 10% of pensionable pay.

An additional defined contribution scheme provided by NOW Pensions to facilitate pension auto-enrolment was introduced during 2014-15. The assets of this scheme are also administered by trustees in funds independent from those of Supportability. The annual contributions payable are charged to the Statement of Financial Activities. Supportability's contribution rate is 3%, and the employee's contribution rate is 5% of pension band earnings.

**s) Redundancy and Termination costs**

Supportability pays redundancy costs in accordance with statutory requirements. No voluntary redundancy scheme has operated during the year.

Termination payments are made in accordance with contractual obligations and may include employees legal expenses incurred to a maximum value of £500 (including VAT).

**2. Legal Status of Supportability**

Supportability is the name used by Stockport, East Cheshire, High Peak, Urmston and District Cerebral Palsy Society, a company limited by guarantee without share capital. In the event of Supportability being wound up, the liability in respect of the guarantee is limited to £1 per member of Stockport, East Cheshire, High Peak, Urmston and District Cerebral Palsy Society by clause 8 of the Memorandum of Association of the company.

**Stockport, East Cheshire, High Peak, Urmston & District  
Cerebral Palsy Society**

Page 30

**Notes to the Financial Statements for the year ended 31 March 2025 (continued)**

**3. Results of Trading Subsidiary**

The Charity has a wholly owned trading subsidiary (Granville House Limited) which is incorporated in the UK (company number 00914954) and makes donations out of its profit to the Charity via gift aid. The subsidiary did not trade in the year. Granville House Limited previously operated two retail outlets selling donated goods, both retail outlets ceased trading in May 2015.

<b>Subsidiary Balance Sheet</b>	<b>2025 £</b>	<b>2024 £</b>
Current Assets	<u>4,071</u>	<u>4,065</u>
Net Current Assets	<u>4,071</u>	<u>4,065</u>
Members' Funds	<u>4,071</u>	<u>4,065</u>

**4. Donations and legacies**

	<b>Unrestricted Funds 2025 £</b>	<b>Restricted Funds 2025 £</b>	<b>Total Funds 2025 £</b>	<b>Total Funds 2024 £</b>
Gifts, legacies and donations-Other	71,900	-	71,900	21,880
Grants	-	61,118	61,118	10,500
	<u>71,900</u>	<u>61,118</u>	<u>133,018</u>	<u>32,380</u>

**5. Other trading activities**

	<b>Unrestricted Funds 2025 £</b>	<b>Unrestricted Funds 2024 £</b>
Fundraising events	29,220	17,823
Other trading income	-	6,937
	<u>29,220</u>	<u>24,760</u>

**6. Investment income**

	<b>Unrestricted Funds 2025 £</b>	<b>Unrestricted Funds 2024 £</b>
Bank Interest	23,403	15,645
Listed Investments Income	17,622	14,765
	<u>41,025</u>	<u>30,410</u>

**Stockport, East Cheshire, High Peak, Urmston & District  
Cerebral Palsy Society**

Page 31

**Notes to the Financial Statements for the year ended 31 March 2025 (continued)**

**7. Incoming resources from charitable activities**

	Residential Services	Supported Living	Day Services	Community Services	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025
	£	£	£	£	£	£	£
Service fees	1,506,933	-	1,581,028	480,324	3,568,285	-	3,568,285
	1,505,933	-	1,581,028	480,324	3,568,285	-	3,568,285

	Residential Services	Supported Living	Day Services	Community Services	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
	£	£	£	£	£	£	£
Service fees	1,403,419	159,384	1,515,035	795,245	3,873,083	-	3,873,083
	1,403,419	159,384	1,515,035	795,245	3,873,083	-	3,873,083

**8. Costs of generating funds**

	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Voluntary income costs	26,154	61,664
Investment Costs	8,326	6,279
	<b>34,480</b>	<b>67,943</b>

**9. Analysis of charitable expenditure**

	Activities Undertaken Directly £	Support Costs- £	Governance Costs £	Total 2025 £	Total 2024 £
Residential services	1,106,567	295,974	7,347	1,409,888	1,257,248
Supported living services	-	-	-	-	208,013
Day services	1,104,492	419,297	10,409	1,534,198	1,318,080
Community services	297,408	123,323	3,062	423,793	856,985
	<b>2,508,467</b>	<b>838,594</b>	<b>20,818</b>	<b>3,367,879</b>	<b>3,640,326</b>

Restricted expenditure of £60,528 (2024: £20,903) is included within charitable expenditure.



**Stockport, East Cheshire, High Peak, Urmston & District  
Cerebral Palsy Society**

Page 32

**Notes to the Financial Statements for the year ended 31 March 2025 (continued)**

**10. Analysis of support costs and governance costs**

	<b>2025</b>		<b>2024</b>	
	<b>General Support £</b>	<b>Governance Function £</b>	<b>General Support £</b>	<b>Governance Function £</b>
Marketing & administration	266,673	-	264,289	-
Finance	131,931	-	121,655	-
HR & Reorganisation	101,702	-	96,968	-
Health & Safety	2,590	-	2,406	-
Training	48,716	-	-	-
Insurance	65,684	-	69,721	-
Information technology	119,865	-	84,998	-
Depreciation	15,886	-	16,478	-
Other	85,547	-	60,376	-
Auditors remuneration				
-Audit fee	-	13,500	-	13,200
-Other services	-	7,318	-	-
Printing annual review and accounts	-	-	-	648
Other	-	-	-	26
	<b><u>838,594</u></b>	<b><u>20,818</u></b>	<b><u>716,891</u></b>	<b><u>13,874</u></b>

The allocation of support costs are detailed in Note 1, j.

**11. Other resources expended**

	<b>Unrestricted Funds 2025 £</b>	<b>Unrestricted Funds 2024 £</b>
Rationalisation costs	<b>5,004</b>	<b>151,350</b>
Provision for bad debts	<b>5,345</b>	<b>3,000</b>
Bad debts written off	<b><u>107,590</u></b>	<b><u>-</u></b>
	<b><u>117,939</u></b>	<b><u>154,350</u></b>

Redundancy and termination payments totalling £108,409 (2024: £4,975) were paid out in the year. £5,004 (2024: £151,350) was charged in rationalisation costs for the year. The bad debt provision was increased by £5,345 (2024: increased by £3,000).

**12. Staff costs**

	<b>2025 £</b>	<b>2024 £</b>
Wages & salaries	<b>2,252,766</b>	<b>2,510,426</b>
Social security costs	<b>176,319</b>	<b>186,093</b>
Pension costs	<b>50,763</b>	<b>61,483</b>
Redundancy and termination costs	<b><u>108,409</u></b>	<b><u>4,975</u></b>
	<b><u>2,588,258</u></b>	<b><u>2,762,977</u></b>

**Stockport, East Cheshire, High Peak, Urmston & District  
Cerebral Palsy Society**

Page 33

**Notes to the Financial Statements for the year ended 31 March 2025 (*continued*)**

**12. Staff costs (continued)**

The average monthly head count was 119 staff (2024: 134 staff) and the average number of full time equivalent employees including casual and part time staff analysed by function was as follows:

	<b>2025</b>	2024
	<b>No.</b>	No.
Residential services	<b>24</b>	<b>25</b>
Supported living	-	<b>3</b>
Day services	<b>34</b>	<b>31</b>
Community services	<b>10</b>	<b>22</b>
Administration and support	<b>12</b>	<b>13</b>
	<b><u>80</u></b>	<b><u>94</u></b>

The Trustees received no remuneration during the year (2024 £Nil). No Trustees were paid expenses in the year 24/25 (2024: £Nil)

Agency staff costs for the year £72,967 (2024: £51,931).

The number of employees whose total employee benefits (excluding employer pension costs) for the year exceeded £60,000 was as follows:

	<b>2025</b>	2024
£60,000 - £70,000	-	1
£70,001 - £80,000	1	-

The key management personnel of the group comprise: the Trustees; the Chief Executive (who is also the Company Secretary); the Deputy Chief Executive, the Head of Business Strategy and the Head of Operations.

The total employee benefits of the key management personnel were £172,028 (2024: £154,968).

**13. Net income for the year**

This is stated after charging:

	<b>2025</b>	2024
	<b>£</b>	£
Operating leases - Equipment	<b>22,266</b>	<b>26,066</b>
Depreciation	<b>55,082</b>	<b>53,822</b>
Auditor's remuneration (excluding VAT)		
-Audit fee	<b>13,500</b>	<b>13,200</b>
-Other services	<b>7,318</b>	-

**Stockport, East Cheshire, High Peak, Urmston & District  
Cerebral Palsy Society**

Page 34

**Notes to the Financial Statements for the year ended 31 March 2025 (continued)**

**14. Tangible Fixed Assets**

<b>GROUP/CHARITY</b>	<b>Freehold property &amp; Land £</b>	<b>Fixtures &amp; fittings £</b>	<b>Computer equipment £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>					
As at 1 April 2024	1,123,338	613,501	422,783	60,589	2,220,211
Additions	-	38,284	-	-	38,284
Disposals	-	(22,348)	(155,676)	-	(178,024)
<b>As at 31 March 2025</b>	<b><u>1,123,338</u></b>	<b><u>629,437</u></b>	<b><u>267,107</u></b>	<b><u>60,589</u></b>	<b><u>2,080,471</u></b>
<b>Depreciation</b>					
As at 1 April 2024	226,669	537,743	373,127	60,589	1,198,128
Charged in year	22,465	22,693	9,924	-	55,082
Disposals	-	(19,996)	(149,291)	-	(169,287)
<b>As at 31 March 2025</b>	<b><u>249,134</u></b>	<b><u>540,440</u></b>	<b><u>233,760</u></b>	<b><u>60,589</u></b>	<b><u>1,083,923</u></b>
<b>Net book value</b>					
<b>As at 31 March 2025</b>	<b><u>874,204</u></b>	<b><u>88,997</u></b>	<b><u>33,347</u></b>	<b><u>-</u></b>	<b><u>996,548</u></b>
As at 31 March 2024	<u>896,669</u>	<u>75,758</u>	<u>49,656</u>	<u>-</u>	<u>1,022,083</u>

**15. Group and Charity Investments**

	<b>2025 £</b>	<b>2024 £</b>
<b>Quoted investments</b>		
Market Value at 1 April 2024	<b>706,680</b>	659,942
Additions	<b>276,544</b>	116,809
Disposals	<b>(271,580)</b>	(115,535)
Decrease in cash	<b>(7,237)</b>	-
Service charges	<b>(6,756)</b>	(7,171)
Net investment gains	<b><u>17,097</u></b>	<u>52,635</u>
Market Value as 31 March 2025	<b><u>714,749</u></b>	<u>706,680</u>
<b>Unquoted investments</b>		
Shares in subsidiary undertaking at cost	<b><u>2</u></b>	<u>2</u>
<b>Total</b>	<b>714,751</b>	706,682
Historical cost of quoted investments	<b>666,320</b>	626,567

**Stockport, East Cheshire, High Peak, Urmston & District  
Cerebral Palsy Society**

Page 35

**Notes to the Financial Statements for the year ended 31 March 2025 (continued)**

**15. Group and Charity Investments (continued)**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Investments at market value comprised:</b>		
UK bonds	<b>69,729</b>	<b>67,273</b>
Overseas bonds	<b>114,614</b>	<b>89,887</b>
UK equities	<b>88,913</b>	<b>93,866</b>
UK Property funds	<b>35,310</b>	<b>30,274</b>
Global property	<b>-</b>	<b>-</b>
Absolute return	<b>34,375</b>	<b>61,454</b>
Overseas equities and funds	<b>265,893</b>	<b>252,057</b>
Commodities	<b>41,354</b>	<b>36,753</b>
Other investments	<b>24,224</b>	<b>11,773</b>
Global Investments	<b>24,758</b>	<b>41,744</b>
Cash	<b>15,579</b>	<b>21,599</b>
	<b><u>714,749</u></b>	<b><u>706,680</u></b>
<b>Investments held primarily to provide an investment return</b>	<b><u>714,749</u></b>	<b><u>706,680</u></b>

The Charity holds 2 shares of £1 each in its wholly owned trading subsidiary company Granville House Limited which is incorporated in the UK. These are the only shares allotted, called up and fully paid. The activities and results of this company are summarised in note 3.

**16. Debtors**

	<b>Group</b>		<b>Charity</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade debtors	<b>262,818</b>	333,984	<b>262,818</b>	333,984
Prepayments and accrued income	<b>114,771</b>	125,499	<b>114,711</b>	125,499
	<b><u>377,589</u></b>	<u>459,483</u>	<b><u>377,589</u></b>	<u>459,483</u>

**17. Creditors: Amounts falling due within one year**

	<b>Group</b>		<b>Charity</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
Trade creditors	<b>148,036</b>	427,912	<b>148,036</b>	427,912
Accruals and deferred income	<b>86,154</b>	83,946	<b>86,154</b>	83,946
Taxation and social security	<b>38,426</b>	33,344	<b>38,426</b>	33,344
Amounts owed to subsidiary undertakings	<b>-</b>	-	<b>465</b>	468
Other creditors	<b>139,565</b>	16,359	<b>139,565</b>	16,359
	<b><u>412,181</u></b>	<u>561,561</u>	<b><u>412,646</u></b>	<u>562,029</u>

**Stockport, East Cheshire, High Peak, Urmston & District  
Cerebral Palsy Society**

Page 36

**Notes to the Financial Statements for the year ended 31 March 2025 (continued)**

**18. Provision for Liabilities**

A provision has been made for the rationalisation costs. This includes redundancy and termination payments and associated legal costs.

	Rationalisation costs
Balance at 1 April 2024	129,781
Charge against provision	(117,339)
<b>Balance at 31 March 2025</b>	<b><u>12,442</u></b>

**19. Deferred income**

Deferred income comprises service income where terms and conditions have not been met at the balance sheet date.

	<b>Group / Charity</b>	
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Balance as at 1 April 2024	<b>611</b>	13,469
Amount released to income earned from charitable activities	<b>(611)</b>	(13,469)
Amount deferred in year	<b><u>20,638</u></b>	<u>611</u>
Balance as at 31 March 2025	<b><u>20,638</u></b>	<u>611</u>

**20. Group and Charity Financial Commitments**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Equipment</b>		
Total of future minimum lease payments under non-cancellable operating leases for each of the following periods:		
Not later than one year	<b>20,413</b>	22,032
Later than one year and not later than five years	<b><u>36,417</u></b>	<u>52,165</u>
	<b><u>56,830</u></b>	<u>74,197</u>
Total lease payments recognised in the accounts as an expense	<b><u>22,266</u></b>	<u>26,066</u>

**Stockport, East Cheshire, High Peak, Urmston & District  
Cerebral Palsy Society**

Page 37

**Notes to the Financial Statements for the year ended 31 March 2025 (continued)**

**21. Analysis of Charitable Funds**

**Analysis of restricted fund movements – Current year**

	<b>Funds at 1 April 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Funds at 31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Equipment & Fittings fund	107,085	4,250	(14,991)*	96,344
Cheddle Lodge benefit fund	85,720	-	(9,739)	75,981
Cheddle Lodge Legacies fund	912	-	(182)	730
Peter Harrison Foundation Fund	510	-	-	510
Stockport Advocacy	6,979	-	(1,450)	5,529
CAF	95	-	-	95
Enthuse	12	-	-	12
Mary Stanley - Boxing	1,549	-	-	1,549
Heritage Lottery Fund	-	46,868	(42,702)	4,166
Lottery grant 25-26 Leisure & Wheelers	-	10,000	-	10,000
<b>Total</b>	<b>202,862</b>	<b>61,118</b>	<b>(69,064)</b>	<b>194,916</b>

\* includes losses on disposal of fixed assets Equipment & Fittings Fund (£8,536)

**Analysis of restricted fund movements – Previous year**

	<b>Funds at 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Funds at 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Equipment & Fittings fund	112,890	-	(5,805)	107,085
Cheddle Lodge benefit fund	95,659	-	(9,939)	85,720
Cheddle Lodge Legacies fund	1,140	-	(228)	912
Peter Harrison Foundation Fund	-	510	-	510
Stockport Advocacy	-	11,910	(4,931)	6,979
CAF	-	95	-	95
Enthuse	-	12	-	12
Mary Stanley - Boxing	-	1,549	-	1,549
<b>Total</b>	<b>209,689</b>	<b>14,076</b>	<b>(20,903)</b>	<b>202,862</b>

**Description, nature and purpose of the restricted funds**

Equipment & Fittings fund	To purchase various items of equipment and fittings funded by grants and donations.
Support for activities	To provide various activities across our Day and Locality services
Cheddle Lodge benefit fund	Funds received as a donation from the Overstone Trust used for land acquisition and property improvements at Cheddle Lodge for the benefit of the residents at Cheddle Lodge.

**Stockport, East Cheshire, High Peak, Urmston & District  
Cerebral Palsy Society**

Page 38

**Notes to the Financial Statements for the year ended 31 March 2025 (continued)**

**21. Analysis of Charitable Funds (continued)**

**Description, nature and purpose of the restricted funds (continued)**

Cheddle Lodge Legacies fund	Funds received as a legacy for the purposes of either maintaining or improving the property at Cheddle Lodge, or for the residents of that property.
Peter Harrison Foundation Fund	Funds received towards the costs and the conduct of the Wheelers project.
Heritage Lottery Funding	Funds received from the Heritage National Lottery Fund towards an 18-month project "Celebrating Supportability at 70".
Lottery grant 25-26	Supporting the people who attend our leisure groups, enabling various activities to help our community thrive
Stockport Advocacy	Funds received towards the costs of winter clothing and spa chairs.

**Analysis of unrestricted fund movements – Current year**

	<b>Funds at 1 April 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Gains on Capital Investment</b>	<b>Funds at 31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Designated fund	2,543	-	-	-	2,543
Non-charitable fund	20,844	-	-	-	20,844
General fund	2,667,016	3,710,430	(3,459,770)	16,895	2,934,571
Total	<u>2,690,403</u>	<u>3,710,430</u>	<u>(3,459,770)</u>	<u>16,895</u>	<u>2,957,958</u>

**Analysis of unrestricted fund movements – Previous year**

	<b>Funds at 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Gains on investments</b>	<b>Funds at 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Designated fund	2,543	-	-	-	2,543
Non-charitable fund	20,844	-	-	-	20,844
General fund	2,509,540	3,946,557	(3,841,716)	52,635	2,667,016
Total	<u>2,532,927</u>	<u>3,946,557</u>	<u>(3,841,716)</u>	<u>52,635</u>	<u>2,690,403</u>

**Description, nature and purpose of the designated funds**

Designated funds are where the Trustees have decided to subsidise specific projects for a period of time to provide continuity while future funding options are explored.

**Stockport, East Cheshire, High Peak, Urmston & District  
Cerebral Palsy Society**

Page 39

**Notes to the Financial Statements for the year ended 31 March 2025 (continued)**

**22. Analysis of Group Net Assets between Funds – Current year**

	Restricted Funds	Unrestricted Funds	Total Funds 2025
	£	£	£
Tangible fixed assets	131,983	864,565	996,548
Investments	-	714,749	714,749
Cash at bank and in-hand	62,933	1,425,678	1,488,611
Other net current assets	-	(47,034)	(47,034)
<b>Net assets at 31 March 2025</b>	<b>194,916</b>	<b>2,957,958</b>	<b>3,152,874</b>

**22. Analysis of Group Net Assets between Funds – Previous year**

	Restricted Funds	Unrestricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	154,095	867,988	1,022,083
Investments	-	706,680	706,680
Cash at bank and in-hand	48,767	1,347,594	1,396,361
Other net current assets	-	(231,859)	(231,859)
<b>Net assets at 31 March 2024</b>	<b>202,862</b>	<b>2,690,403</b>	<b>2,893,265</b>

**23. Related Party Transactions**

The Charity owns 100% of the share capital of Granville House Limited, a trading company incorporated in the UK.

The director N Guy is also a director of Granville House Limited.

The subsidiary did not trade in the financial years following the closure of its retail outlets in May 2015. During the year there were no administration recharges (2024: £Nil) made to the subsidiary. As the subsidiary did not generate a surplus in the year the Charity did not accrue for a gift aid payment (2024: £Nil).

Balances owing (to) the subsidiary at the year-end amounted to (£465) (2024: (£468)).

There were no related party transactions during this year (2024 - No related party transactions).

**24. Pensions**

The Charity contributes to a defined contribution pension scheme for the benefit of employees. The assets of the scheme are administered by trustees in funds independent from those of the Charity.



**Stockport, East Cheshire, High Peak, Urmston & District  
Cerebral Palsy Society**

Page 40

**Notes to the Financial Statements for the year ended 31 March 2025 (continued)**

**24. Pensions (continued)**

In January 2014 an admission agreement was signed for an additional defined contribution scheme to facilitate pension auto-enrolment. The assets of this scheme are also administered by trustees in funds independent from those of the Charity.

The pension charge for the year is £50,763 (2024: £61,483). At the balance sheet date there were outstanding pension contributions of £10,547 (2024: £11,604) included within 'other creditors'.

**25. Grant Funding**

Grants received in year ending 31 March 2025 £61,118 (2024: £10,500).

**26. Surplus Attributable to the Parent Charity**

	2025 £	2024 £
Surplus attributable to the parent charity	<u>259,609</u>	<u>150,649</u>

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

	<b>Group</b>		<b>Charity</b>	
	2025 £	2024 £	2025 £	2024 £
<b>Net Income for the reporting period (as per the SOFA)</b>	<b>259,609</b>	<b>150,649</b>	<b>259,603</b>	<b>150,649</b>
<b>Adjustments for:</b>				
Depreciation charges	55,082	53,822	55,082	53,822
Loss on disposal of fixed assets	8,738	-	8,738	-
Income shown in investment activities	(41,025)	(30,410)	(41,019)	(30,410)
Decrease in debtors	81,894	141,852	81,894	141,344
(Decrease)/ increase in creditors	(266,722)	167,215	(266,722)	167,679
Gains on investments	(17,097)	(52,635)	(17,097)	(52,635)
<b>Net cash provided by operating activities</b>	<b><u>80,479</u></b>	<b><u>430,493</u></b>	<b><u>80,479</u></b>	<b><u>430,449</u></b>

**28. Analysis of changes in net debt**

	<b>Group</b>			<b>Charity</b>		
<b>Cash and cash equivalents</b>	<b>At 1 April 2024</b>	<b>Cash Flows</b>	<b>At 31 March 2025</b>	<b>At 1 April 2024</b>	<b>Cash Flows</b>	<b>At 31 March 2025</b>
	£	£	£	£	£	£
Cash	1,396,361	<b>92,250</b>	<b>1,488,611</b>	1,392,762	<b>92,244</b>	<b>1,485,006</b>
	1,396,361	<b>92,250</b>	<b>1,488,611</b>	1,392,762	<b>92,244</b>	<b>1,485,006</b>