

Cerebral Palsy Cymru

England & Wales · Charity number 1010183

Details

Other names	BOBATH CHILDRENS THERAPY CENTRE WALES, BOBATH CYMRU, BOBATH WALES
Status	Registered
Legal form	Charitable company
Company number	02691690
Registered	1992-04-03
Register	View on the Charity Commission register

Contact

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Activities

Objects: The Objects of the Charity are, for the public benefit, (a) the relief of those in need because of cerebral palsy and/or other related neurological conditions and their families, through (but not exclusively through):- (i) providing specialist treatment for children with cerebral palsy and/or other related neurological conditions with a particular focus on Wales; and(ii) providing a service and support for people with cerebral palsy and their families in Wales, throughout their lifetime, to enable them to thrive and achieve their full potential. (b) the advancement of education of the general public about cerebral palsy and/or other related neurological conditions through (but not exclusively through):(i) promoting a better understanding of cerebral palsy through advocacy, training and research; and (ii) providing learning opportunities for families, carers and professionals in order to improve the quality of life of people living with cerebral palsy.

Activities: Provision of specialist therapy to children resident in Wales who have cerebral palsy.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, People With Disabilities

Geography

- Throughout Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,721,228	£1,785,023	£3,318,348	38
2024-03-31	£1,729,164	£1,959,355	£3,382,143	43
2023-03-31	£1,671,222	£1,736,968	£3,612,334	40
2022-03-31	£1,631,138	£1,735,473	£3,678,080	40
2021-03-31	£1,746,191	£1,383,710	£3,782,415	46

Trustees

Name	Role	Appointed
Mr Joseph Francis Holmes	Chair	
CAROLINE COOKSLEY		2017-05-09
CHRISTINE BARBER		
Jason Llewellyn		2023-03-16
Lisa Tregale		2023-03-16
STEVE JONES		
Toby Jones		2023-03-16
Vicky Stevenson		2023-03-16

Accounts

Company No: 02691690
Reg. Charity No: 1010183

CEREBRAL PALSY CYMRU
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

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The directors and trustees have pleasure in presenting their annual report and financial statements for the year ended 31st March 2025.

Objectives and Activities

The Charity's main objects as set out in the governing document are, "to provide treatment and care for children and adults with cerebral palsy, to provide teaching, training and other facilities to physiotherapists, speech therapists and occupational therapists, and to undertake scientific research work into the cause, effects and treatment of cerebral palsy."

The Charity's Mission statement is:

"To improve the quality of life of all children in Wales living with cerebral palsy".

This is done through the provision of individual therapy and other related interventions, providing a range of physiotherapy, occupational therapy, and speech & language therapy interventions, in a transdisciplinary way, for children aged 0 – 18 with cerebral palsy or related neurological conditions, both in the Centre and at external sites. The charity delivers its services using a family-centred model which aims to be inclusive and respectful, providing a supportive environment which encourages co-production with families.

The Charity's activities include the provision of training to community therapists and those involved in the care of children with cerebral palsy, and the undertaking of audit and small-scale research into the effectiveness of the service and treatments for cerebral palsy.

Public Benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

The aims of the Charity benefit the public by providing treatments that offer support, relief, and assistance to those with a disability (cerebral palsy and allied neurological conditions), promoting understanding and expertise in the treatment of cerebral palsy, and offering an empowering, empathetic, knowledgeable environment in which children with cerebral palsy and their families can receive assistance.

In addition to the above, public benefit is achieved through:

- Providing a free at point of access early intervention service Better Start Better Future.
- Dissemination of expert knowledge to families, clinical colleagues, and the wider community
- Development of a Cerebral Palsy Register for Wales to provide information about the population in Wales living with cerebral palsy and to drive service development and improved quality of life.

Achievements and Performance 204-2025

Therapy

Using a combination of face-to-face and virtual appointments and covering locations across Wales, Cerebral Palsy Cymru saw 300 individual children in 2024-25, providing them with a total of 1077 appointments.

Every intervention and session is individualised to the child attending. Our standard intervention consists of seeing a child for a course of sessions (usually 5 or 10) at our centre and using the time to work towards particular goals for that child. In addition, as part of our contracts with the Welsh NHS boards, we undertook interventions at sites local to families (NHS centres and schools), enabling children to be treated in a familiar, local setting, which could also be easily accessed in person by local therapists. This aids communication and sharing of knowledge and is viewed very positively by local managers who see it as an opportunity for their therapists to upskill as part of their CPD.

The therapy team works in a transdisciplinary manner, combining their specialist skills from either a physiotherapy, occupational therapy, or speech & language therapy background, to provide a service tailored to each child's needs. The Family Support Coordinator works closely with the therapy team to ensure a holistic approach to providing support.

Each child attending for therapy receives a detailed home programme, to enable them to continue therapy activities at home and build on the progress achieved during their treatment. Along with a report on the therapy intervention, these programmes are also circulated to NHS colleagues and other professionals associated with the child, with the consent of the parents. Service models may include full reports and/or home programmes depending on need. A key component of the service is giving parents the knowledge and skills to manage and support their children at home, ensuring that the benefits of the therapy sessions are extended.

Family Support

For a variety of reasons, Cerebral Palsy Cymru is often the first point of specialist contact for families with a baby at risk of or diagnosed with cerebral palsy. To provide the best support possible for parents/carers at this point in their journey, a senior therapist and the Family Support Coordinator will meet the baby and family for an initial consultation. Many of these babies go on to benefit from our early intervention service, Better Start, Better Future, and this initial assessment is vital in providing families with support and information at an early stage.

During the year, 72 new babies were referred to our Better Start Better Future service and Cerebral Palsy Cymru was able to provide direct support to them and their families, delivering 59 sessions with a Family Support Co-ordinator for parents and carers of children and babies with cerebral palsy. This service is often the first contact that a family has with the charity and is key to providing family members with a consistent point of contact, as well as general support and advice on specific topics as required.

As a vital part of our work supporting the wider family, we ran 11 monthly play groups enabling face-to-face contact with and between parents, carers and children. These are important to give families a chance to meet others with a child with cerebral palsy, build networks and have a chance to share concerns in a safe environment.

Founding parent and Family Support Coordinator, Glenys Evans, retired in December 2024 after 35 years being involved in the charity. She was delighted to receive a tribute to her achievements from Julie Morgan MS via a 90-second statement in the Senedd. Glenys has been replaced by Natasha Elliott, who was working alongside her and is also a parent with lived experience of cerebral palsy.

Achievements and Performance 2024-25 (continued)

Co-production and service user feedback

As a family-centred organisation, families are regularly asked for feedback regarding their needs and experience of the service they have received. The charity uses these findings to ensure that everything we do is family centred and focussed on children's needs.

Training

The training and development of our staff is important to the service we provide. Each therapist employed at the Centre has an individual learning & development plan which supports their continuing professional development. Training is both external and internal ranging from specialist clinical topics to manual handling.

Clinical staff attended conferences and meetings relating to cerebral palsy and paediatrics organised by the organisations below as well as other events related to specific therapy disciplines:

- European Academy of Childhood Disability (EACD)
- British Academy of Childhood Disability (BACD)
- Association of Paediatric Chartered Physiotherapists (APCP)
- International Alliance of Academies of Childhood Disability (IAACD)

Non-clinical staff undertook learning and development in a wide range of relevant subjects. Topics included first aid and resuscitation, manual handling, fundraising and charity finance.

Research & Sharing Knowledge

As part of the Centre's commitment to increasing knowledge and improving practice, members of the therapy team are encouraged to share their expertise via various teaching opportunities and networking events.

The Strategic Lead for Clinical Effectiveness continues to focus on the important work of audit and evidence development. This focuses on demonstrating the value of the expert therapy and the effectiveness of the Centre in the context of national and international review. This work helps us ensure that the best possible service and therapy are provided.

We continue to develop links with and support many national and international organisations. The work of the British Association of Bobath Trained Therapists (BABTT) is supported at national committee level by the Centre Director and the Therapy Manager. Two therapists are the Welsh representatives for the British Academy of Childhood Disability (BACD). The Centre Director is an active member the IAACD Global Professional Education Committee and was appointed Chair in December 2021 she is also Curator for the IAACD Knowledge Hub and Chair of the IAACD Nominations Committee. The Centre Director is also an Expert Advisor for EiSMART and Co-Lead of the Cerebral Palsy Register for Wales.

Achievements and Performance 2024-25 (continued)

Teaching

In line with the charity's objectives, the development and provision of training courses has continued throughout the financial year. The training courses include:

- The Early Intervention and Assessment for Infants and Young Children at High Risk of Neurodevelopmental Problems – a practical and evidence-based approach course
- Clinical Analysis, Treatment & Management of Cerebral Palsy – A Multidisciplinary Approach
- Unilateral Cerebral Palsy – A Practical Application

These training courses have proved popular and have been attended by delegates from across the UK and abroad.

As part of Cerebral Palsy Cymru's aim to share knowledge, course development and the methods by which courses are disseminated, will be further developed in the future years.

Our Impact

We use a number of quantitative and qualitative measures to monitor and demonstrate the impact of our services.

We ask families referred to our early intervention programme to indicate their level of stress/concern before they had their first point of contact with us (usually a phone call with our Family Support Coordinator) and after that contact:

In 2024/25, we saw that 13 out of 22 parents/carers (59%) who responded to our First Point of Contact Survey are showing a decrease in the level of stress/concern after their first contact with us, going from an average of 6.1/10 (where 1 is low and 10 is high) before contact, to an average of 4.9/10 after their first contact with us.

From feedback, this was largely due to parents/carers feeling supported, listened to, more hopeful that help was available and understanding more about our early intervention programme. 50% of responders had a baby under 6 months old.

In 2024/25 we received 180 responses to our Parent Satisfaction & Feedback Questionnaire which are completed after every intervention, for children of all ages, with the following results:

- 100% of families finding our Family Support Service 'valuable,'
- 99% of families saying 'yes', the therapy session has addressed their concerns, whether partially, to a large extent, or completely.
- 99% rating the quality of our service between 8-10 out of 10.
- 98% rating their satisfaction with the therapy session they received as 8-10 out of 10.
- 98% rating the level to which the therapy session had contributed to the knowledge and understanding of their child's needs as 8-10 out of 10.
- 93% seeing a positive change in their child's abilities as a result of the therapy sessions, for example, one parent commented *"This was first time I've seen my daughter stand and crawl with support"*.

Achievements and Performance 2024-25 (continued)

We use Goal Attainment Scaling to measure a child's progress, or journey travelled, from the beginning of the episode of intervention to the end. It is a standardised method of scoring the extent to which individual goals are achieved over the course of an intervention. The standardised method of scoring allows for statistical analysis so we can see overall what percentage of goals set are being achieved and hence the impact we are making in individuals lives. Goals are set in collaboration with families, and an example goal could be:

'George will be able to grasp a toy and hold it for 3 seconds using his left hand whilst in supportive sitting'

In 2024/25, on average 77% of the goals set were achieved or in fact exceeded expectations. We know that anywhere between 70-80% is clinically a good result and that if we get 100% achievement it means we are setting the goals too easy to achieve, and any less than 70% then the goals are too challenging.

From our annual Family Support Survey sent out to parents/carers on our early intervention programme, in March 2025 we learned that:

- The most popular options ticked in answer to the question 'How has our Family Support Service helped you during your time at Cerebral Palsy Cymru', were:
 - Improved my knowledge and understanding of my child's condition
 - Provided practical support
 - Made me feel more positive and confident about the future
- The most popular options ticked in answer to the question 'If you attend our Better Start Together monthly playgroup, how has attending it helped you?' were:
 - Made me feel more positive and confident about the future
 - Provided practical support.
 - Helped me to understand how I can support my baby's development
- Families were asked to rate their wellbeing before accessing our services at Cerebral Palsy Cymru, and after accessing them for up to 2 years, on a scale of 1-10, where 1 is low and 10 is high. The average score before accessing our services was average 5.83/10, which increased to an average of 8.33/10 after them.
- 67% of families said they hadn't received support for their family (i.e. emotional support and/or from a Family Support Service) from anywhere else other than Cerebral Palsy Cymru which shows we are meeting a need.

Our impact is best demonstrated through the words of the families who use our services:

"We find the sessions very valuable for both our son and us. We feel confident that we are supporting our son in the right ways and we are developing an understanding of what he can tolerate and ways to encourage him to be more independent."

"Without Cerebral Palsy Cymru we would be lost. The service is invaluable and really considers each child individually rather than a group of similar aged children, especially when considering the difficulties they have with meeting milestones."

"We would be lost without you, and without a doubt I would be half the Mum I am today without everything you have done for us."

Achievements and Performance 2024-25 (continued)

Income Generation

More than 70% of Cerebral Palsy Cymru's income now comes from donations, gifts in wills, trusts, our charity shops, fundraising events, corporate partnerships and donations. We continue to be hugely grateful to all of our supporters for helping us to make a life-changing difference to children and families living with cerebral palsy across Wales.

Fundraising

Fundraising had another successful year, securing £748,943 from a range of sources.

During 2024/25, we hosted 4 fundraising events including our popular annual Better Start Ball where we marked the retirement of Founding Parent and Family Support Co-ordinator, Glenys Evans, and Family Fun Fiesta – a new event designed to provide an opportunity for children and families to visit the Centre and engage with staff, as well as raising vital funds for our services.

Throughout the year, many of our service users and supporters undertook fundraising and sporting challenges in aid of Cerebral Palsy Cymru. Notably, one supporter attempted the Dragon's Back Race, known as the World's Toughest Mountain Race (236 miles over 53,800 feet!), raising over £3,000. Over 50 people ran The Cardiff Half Marathon for Cerebral Palsy Cymru, raising over £17,000. We continue to be inspired by, and grateful for, the huge efforts made on our behalf.

Digital fundraising continues to be an important income stream for Cerebral Palsy Cymru. During the year we participated in two Big Give Challenges – raising £10,730 in two weeks via 'Kind 2 Mind' in May 2024 and The Big Give Christmas Challenge, which raised over £30,000 for our Family Support Service in December. Our 70 Miles in March Facebook Fundraiser raised a total of £17,635 including gift aid against a target of £15k. In addition to raising vital income, these challenges recruited new supporters and fundraisers from right across Wales.

Throughout the year, we continued to nurture the special relationships that we have with our corporate partners, including Slater and Gordon, Mowgli Street Food, Hugh James, Irwin Mitchell and Leigh Day, all of which have supported events, campaigns and appeals throughout the year, as well as naming spaces within the Centre.

Trusts income continues to be one of our largest sources of support. We would like to extend special thanks to the Moondance Foundation, the National Lottery Community Fund, the Garfield Weston Foundation, the Waterloo Foundation, the Mosawi Foundation and the Masonic Charitable Foundation in particular for their vital support during the year.

During 2024/25, we were fortunate to receive two significant legacy gifts which contributed £90,221 towards core costs. This included a gift from a donor who had, for many years, volunteered in one of our charity shops.

Cerebral Palsy Cymru is a member of the Fundraising Regulator and, as such, we need to report that no complaints have been received in relation to fundraising in 2024/25. The in-house Fundraising and Communications team operates in line with best practice, as outlined in the Code of Fundraising Practice, across all the various types of fundraising undertaken. This work is supported and strengthened by a Fundraising Committee including two Trustees with relevant expertise and experience.

Achievements and Performance 2024-25 (continued)

Retail

Retail operations remain a vital source of income for the charity, generating a total income of £463,641 in 2024/25.

In August 2024, we made the difficult decision to cease our online trading operations. As part of wider changes to our retail footprint, we decided to rent out space previously allocated to e-commerce and move the operation to Whitchurch on a temporary basis before winding it down. Sadly, this resulted in the redundancy of two part-time staff members. While closing the online shop was a difficult step, it has allowed us to focus resources more effectively on our physical retail outlets, which remain our strongest source of trading income.

Our Whitchurch shop, opened in March 2024, has continued to perform above expectations and has now firmly established itself within the local community. Customers frequently comment that the shop is the best on the high street, praising its layout, accessibility, and welcoming atmosphere. The shop team have been instrumental in driving both performance and standards, while also creating new volunteering opportunities for people of all ages and abilities. Notably, a partnership with the Ty Calon Centre at Whitchurch High School has enabled young people to gain valuable experience through placements in the shop.

Our shops in Llanishen and Barry continued to provide steady income, albeit at slightly lower levels than in previous years. Llanishen once again proved to be our busiest shop in terms of both sales and donations, handling 55% of all donations received in 2024/25. Our Crwys Road shop experienced a particularly difficult year. The surrounding high street has undergone significant change, with student accommodation giving way to HMOs, traditional retail businesses being replaced by food outlets, and overall footfall declining sharply. In response, we reviewed operations and introduced an action plan to boost sales and reduce costs.

While Llanishen, Crwys Road and Barry continue to provide an important source of income and community engagement, all three shops are operating in premises that are under-invested compared with our newer locations. Recognising the significant costs associated with refurbishment projects, we are seeking external funding support or partnerships to help offset the investment needed. This will allow us to protect and grow retail income while ensuring our shops remain inviting, accessible, and competitive on their high streets.

Recycling and RAG (textile recycling) income has continued to decline, reflecting wider market conditions. In previous years, RAG provided a more significant contribution, but the market remains extremely weak with prices substantially lower than before the pandemic.

Retail Gift Aid continues to make a valuable contribution. Following a renewed focus on engaging with donors and encouraging sign-ups at the point of donation, our Gift Aid conversion rate improved, resulting in an additional £28k income during the year. With the use of in-shop tablets making the process quicker and easier, we remain confident that Gift Aid income will continue to grow in future years.

In addition to the financial contribution, our retail operations continue to make a meaningful difference to the environment. In 2024/25, we sold 134,106 pre-loved items across 71,422 transactions and recycled a further 75,922kg of textiles and household goods through our recycling partners. By extending the life of donated goods and reducing waste, our shops not only generate vital income for the charity but also support more sustainable communities.

Achievements and Performance 2024-25 (continued)

Other income generating activity

With the aim of further diversifying our income streams, we launched a self-funded (private) therapy service for families requiring extra or specific support. With support from Slater & Gordon Lawyers, we were able to offer two special packages with a 50% discount, enabling more families to access the service.

Cautious projections have been included in the budget moving forward as a means of funding our free provision for families.

We have made successful progress in redeveloping and renting out two distinct areas within our Therapy Centre, creating new, sustainable income streams.

Leigh Day, a leading law firm specialising in clinical and medical negligence cases, moved into the former eCommerce area in October 2024. Leigh Day is ranked among The Times Top 100 law firms and consistently recognised by Chambers & Partners and the Legal 500 for excellence in their practice areas. Leigh Day has also become a supporter of Cerebral Palsy Cymru, sponsoring our Early Mobility Group and Parents Coffee Mornings.

Two Rhythms, an accessible arts charity offering educational and therapeutic programming through music, movement, and creative expression for individuals with profound physical and learning disabilities, moved into the Bradbury Suite in January 2025.

These two organisations represent different, complementary sectors, a legal firm and an inclusive arts charity, demonstrating our strategic diversification of potential income streams from the Therapy Centre. Their presence reflects our commitment to both financial resilience and community collaboration, enriching the purpose and impact of our facility. There is space to acquire a further tenant in 2025/26.

Campaigning, Influencing and Advocacy

In addition to strengthening our private sector and fundraising income, we continue to lobby Welsh Government for support for our pioneering early intervention programme, Better Start, Better Future, which has been funded entirely from third and private sector support since it was established in 2015/16. Activity has included briefings for all Members of the Senedd on the impact of our work in their constituencies, regular meetings with Julie Morgan MS and regular updates on our reduced output following the organisational restructure and cost savings exercise in Summer 2024.

The Cabinet Secretary for Health and Social Care, Jeremy Miles MS, visited the Centre on 31 January for a tour of our facilities. The visit included the opportunity to talk to a family who has benefited from our services and a meeting when we were able to discuss the importance, value and economic impact of early intervention and the urgency of restoring *Better Start, Better Future*. Following the visit, we continue to work with Welsh Government officials, and the newly established Joint Commission Committee, to influence policy and to make a case for further investment.

Achievements and Performance 2024-25 (continued)

We celebrated global Cerebral Palsy Awareness Month in March 2025. Seven Welsh buildings and landmarks were lit up in green, the official colour for the awareness month, including in Cardiff (Cardiff Castle and Principality Stadium), Swansea, Aberystwyth and North Wales, and several schools and businesses held 'Go green for CP' days. Our awareness campaign on social media was endorsed by several cerebral palsy influencers such as ambassador and Welsh Paralympian, Olivia Breen, and author, Gavin Clifton.

Our therapy team was very active in presenting our work to external organisations and conferences worldwide. In November, our Centre Director and Head of Therapy attended (through self-funding) the Participation Conference in Singapore. The goal of each annual conference is to bring together international expertise on the topic of 'participation', building evidence, and changing practices and community outcomes for all children, adolescents and young adults who grow up with disability and their families.

At the end of November, CPC was part of an International Alliance of Academies of Childhood Disability (IAACD) team who held a Global 24-hour Listening & Sharing session on the subject of "Families, who cares for them". 29 countries joined in with over 1200 participants. The UK session was hosted by Cerebral Palsy Cymru with our Head of Therapy chairing a panel of individuals with lived experience. The panel shared their perspectives, and a general discussion was had, including the audience, to improve understanding on how best we can support families.

Our work to develop the Cerebral Palsy Register for Wales continued throughout the year. This involves co-leading a Steering Committee with professionals from all health boards and over 12 different health specialisms, plus individuals with lived experience and members from Digital Health and Care Wales and will collate data to help facilitate better planning of services, housing, raise standards of care and ultimately reduce the incidence of cerebral palsy. This project, when complete, will result in Wales being the first nation in Great Britain to have a Cerebral Palsy Register.

Volunteers

As a charity, the dedication and efforts of our volunteers are fundamental to everything we accomplish. Their contributions—including helping at our charity shops, children's centre and at fundraising events—are at the heart of our mission and impact.

In March 2024, we were awarded a Welsh Government grant of £25,000, administered by the WCVA, to implement a 12-month Volunteering Project aimed at developing and expanding our volunteering programme. This vital grant enabled us to recruit a Volunteer Coordinator, who took up the role in May 2024, to lead this strategic initiative. Over the following year, the Volunteer Coordinator worked closely with our volunteers, attended volunteer management training, and reviewed our recruitment, induction and policy processes. They also developed personalised training and development plans for those who wanted them and consulted with volunteers to create a new volunteering strategy focused on local recruitment, retention, and reward. These changes have strengthened our programme and improved the overall volunteer experience.

Volunteers remain at the heart of our retail operations, which account for the vast majority of our volunteering activity. Across our four shops, we were supported in 2024/25 by approximately 86 regular volunteers, who collectively gave more than 6,825 hours of their time—the equivalent of over 853 working days. Without this generosity, we simply could not operate our retail network. Volunteers not only give their time freely, but also gain valuable training, new skills, work experience, and friendships through being part of a supportive team.

Achievements and Performance 2024-25 (continued)

During this period, we also saw the introduction of a volunteer reception team at our children's centre in Llanishen, Cardiff. Since its launch, the team has grown in number and now provides a much-valued service to the children and families who attend the Centre. Thanks to funding from the WCVA grant, five of our reception volunteers were also able to attend an Emergency First Aid in Practice course, equipping them with the skills to recognise and manage common medical emergencies. A number of staff and volunteers also attended AP Cymru's training in Neurodiversity to provide better support to those who are neurodiverse.

We are committed to recognising and celebrating our volunteers' contribution. Each year, during Volunteers' Week, we show our appreciation for the difference they make. In 2024/25, we partnered with Blue Self Storage, who kindly sponsored bespoke hampers delivered to each of our shops as a token of thanks.

As a result of all these developments, our volunteer numbers grew to over 130—a substantial increase that reflects both the outreach and effectiveness of our enhanced volunteer programme. Survey results showed that overall satisfaction with the volunteering experience improved, with 96% of volunteers rating their volunteering experience as 8–10/10, compared to 91% in 2023/24. In the wider community we have been able to support pupils with additional learning needs at Whitechurch High School with volunteer placements at our Whitechurch charity shop. Volunteers in our shop in Barry have also regularly provided a respite from loneliness for some of their older customers, who, if they didn't talk to us, might not have had contact with anyone else.

We are also grateful to our corporate volunteers, who supported us by undertaking a broad range of tasks in our shops, helping to maintain our wellbeing garden and children's centre, and assisting our fundraising team with event preparation and administration. Their time and skills have made a valuable contribution to our work.

Looking ahead, it is important that we continue to recognise the vital role volunteers play in our success and to invest in their development and wellbeing. By supporting our volunteers with the right training, resources, and opportunities, we strengthen not only our operations but also the communities we serve.

Finally, we extend our sincere thanks to all of our volunteers for their generosity, commitment, and enthusiasm. Their contributions make an enormous difference to the children and families we support, and to the future of our charity.

Financial Review

Reserves

The Trustees have reviewed the reserves levels, in line with Charity Commission guidance and set aside contingency reserves of £300,000. This amount is set to cover approximately 2 months' worth of running costs. Reserves are reviewed on a regular basis. The revenue reserves at year end were £387,195 and the Trustees further consider that an optimum level of retained revenue reserves of £500,000 is a reasonable target for future years.

Reserves on 31st March 2025 amounted to £3,318,348. This is made up of £1,937,284 of restricted funds, as detailed in note 15 in the accounts and £1,381,064 of unrestricted funds, as detailed in note 16.

Of the unrestricted funds, the Charity Development Fund (£693,869) is designated, having been initiated by an exceptional donation received during 2017/18 from The Moondance Foundation for specific activities, including the building refurbishment, as detailed in note 16 in the accounts. Allowing for this commitment, adjusted free reserves at 31st March 2025 are approximately £687k (being the revenue reserves and contingency fund only).

Financial position

The Trustees report a deficit for the year of £63,795 after a depreciation charge of £95,755.

Income

During the year 2024-25, the charity raised £1,721,228 income, from a number of diverse sources. The main sources of income were:

Donations and Legacies £748,493 (note 3, 43% of total income). Grants and trust income increased by £60k (18%) offsetting a decline in legacy income following a significant gift in the previous year.

Charitable activities £490,903 (note 4, 29% of total income) an increase of 10% compared to the previous year. Funding from Local Health Boards continued at a similar level to the previous year, amounting £343,219. Most of this income related to an agreed roll-over from a three-year contract (which is currently being renegotiated) with a consortium of six health boards in Wales. In addition, we have a cost per case contract with the 7th NHS health board. Working in partnership with the NHS is a key part of the strategy, and by working closely with community therapy teams the best outcomes are assured for children who attend.

Retail/Trading £463,641 (note 5, 27% of total income) broadly consistent with the previous year.

Expenditure

Expenditure for the year was £1,785,023, which is a 9% decrease from the previous year, primarily due to a major organisational restructure undertaken during Summer 2024.

The restructure addressed staffing and expenditure staffing and expenditure, against a backdrop of increased demand for services, declining real term value of our contracts with Local Health Boards and no Welsh Government investment into Better Start, Better Future.

The charity is now on a stronger financial footing and the full effect of the changes expected in 2025/26.

Plans for future periods

Following consultation with staff, families and other stakeholders, the charity has just completed a new strategy to 2028/29.

Over the coming period, core focus will continue to be on :

Early intervention and family support, whilst ensuring that we are financially sustainable and operationally efficient.

Building back Better Start, Better Future, as funding becomes available, and serving as an anchor and lifeline for families with babies at risk of, or diagnosed with, cerebral palsy will be a particular priority.

By the end of the strategy period, our goal will be to reach every baby in Wales living with, or at risk of cerebral palsy.

Structure, Governance and Management

Directors and Trustees

Cerebral Palsy Cymru is registered with Companies House (registered as a company limited by guarantee, number 02691690) and the Charity Commission (registration number 1010183). Its principal address and registered office is 1 The Courtyard, Ty Glas Avenue, Llanishen, Cardiff CF14 5DX.

The Charity is governed by its Memorandum and Articles of Association.

The Directors of the limited company who served during 2024-25 were:

Paul Lubas (Resigned 21 November 2024)
J. Francis Holmes
Caroline Cooksley
Jason Llewellyn (Appointed 4 February 2025)

None of the directors have any beneficial interest in the company and guarantee to contribute £2 each in the event of the company being wound up.

The governing body of the Charity is its Board of Trustees. The Trustees who served during the year were:

J. Francis Holmes BSc FCA (Chairman)
Paul H. Lubas (Secretary) (Resigned 21 November 2024)
Steve Jones (Vice Chair)
Christine Barber MSc MCSP
Caroline Cooksley
Toby Jones
Jason Llewellyn
Vicky Stevenson
Lisa Tregale

Structure, Governance and Management (continued)

Paul Lubas stepped down at the AGM in November 2024. As a founding parent, he served in various key roles over the years, including Chair of the Board and, most recently, Board Secretary. His dedication and contributions over the past 35 years have been truly invaluable.

Recruitment of Trustees is carried out by recommendation and introduction; appointment of Trustees is by majority vote of the Board of Trustees. This process takes into account the background and experience of the applicants to ensure that a wide skillset and diverse experiences are included in the trustee body, including management, senior therapists and parents of children with cerebral palsy. Induction procedures for Trustees include familiarisation with the Charity's policies & procedures, provision of previous annual reports and minutes of meetings, a Trustee Handbook, and introduction to staff and volunteers. Throughout their tenure, trustees also undertake periodic training on safeguarding, and equality & diversity amongst others to ensure their knowledge is up-to-date.

The Board of Trustees continues to carry out business through sub-committee meetings, dealing with Fundraising, Therapy, and Finance & General Purposes. The sub committees meet approximately every three months, in advance of the main Board meetings which are also quarterly. In addition, a Remuneration sub-committee meets once a year before the budget is agreed and additionally if required.

Directors' Responsibilities

Company Law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the affairs of the charity and of the surplus or deficit of the charity for that period. In preparing these financial statements, the directors are required to: -

- Select suitable accounting policies and then apply them consistently;
- 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 operation.

The directors are responsible for keeping proper accounting records which 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.

Risk

The Trustees actively review the principal risks which in their opinion could affect the Charity, and consider that the Charity's policies, including its reserves policy, and reporting arrangements with regard to all major strategic, financial and operational areas, will mitigate these risks. A Risk Register is maintained which outlines the potential risks to the charity and specifies control measures and crisis management procedures. This document is under constant review by the management team and regularly reviewed by the board of trustees. In addition, a contract is in place with a specialist third party organisation to ensure that all legal commitments to risk management are undertaken.

Reference & Administrative Details

Day-to-day management of the Charity has been delegated by the trustees to the Management Team, which comprises the Centre Director, the Director of Fundraising, the Head of Finance & Operations, the Head of Therapy and the Head of Retail.

Banking services are provided by Lloyds & Barclays (current accounts) and Virgin Banking & Charity Bank (deposit accounts).

Trustees' Responsibilities in relation to the financial statements

The auditors for 2024-25 were CHP Accountants Limited and they have confirmed that they are willing to continue in office and a resolution to re-appoint them was agreed at the November 2025 annual general meeting.

The trustees are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and the United Kingdom accounting standards (United Kingdom 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 charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company 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 SORPS;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclose 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 preparing the trustees' annual report and financial statements in accordance with applicable law and the United Kingdom accounting standards (United Kingdom 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 charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company 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 SORPS;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclose 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 which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees' Responsibilities in relation to the financial statements (continued)

In so far as the trustees are aware:

- there is no relevant audit information (as defined by section 418 of the Companies Act 2006), of which the charitable company auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make them 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 charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditors

The auditors, CHP Accountants Limited, are willing to continue in office and a resolution to re-appoint them will be proposed at the annual general meeting.

Approval

This report was approved by the trustees as members of the charitable company on 12 November 2025 and was signed on their behalf by



J. Francis Holmes
Trustee and Chair of the Board

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
CEREBRAL PALSY CYMRU
YEAR ENDED 31ST MARCH 2025**

Opinion

We have audited the financial statements of Cerebral Palsy Cymru ("the charitable company") for the year ended 31st March 2025, which comprise the statement of financial activities, balance sheet, statement of cash flows 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, including Financial Reporting Standard 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 charitable company's affairs as at 31st March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended, and
- 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 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the 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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 that 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' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements, and
- the Trustees' Annual Report has been prepared in accordance with applicable legal and regulatory requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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

- adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us, or
- the charitable company's 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 take advantage of the small companies' exemptions as set out in Section 1A of FRS 102.

Responsibilities of the trustees

As explained more fully in the statement of Trustees responsibilities, the trustees 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 they 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 directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the 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 ISA's (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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
CEREBRAL PALSY CYMRU (continued)
YEAR ENDED 31ST MARCH 2025**

Based on our understanding of the sector that the charitable company operates in we identified that the principal risks of non-compliance with laws and regulations related to breaches of UK regulatory principles and we considered the extent to which non-compliance might have a material effect on the company financial statements.

We also considered those laws and regulations that have a direct impact on the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to manipulate financial performance.

Audit procedures performed included:

- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Identifying and reviewing journal entries to ensure that we understood the reasoning behind them and agreed that they were appropriate;
- Selecting a sample of transactions and tracing to documentation to establish that they are bonafide business transactions; and
- Designing audit procedures to incorporate unpredictability around the nature, timing or extent of our testing.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. 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 auditor's report.

As part of an audit in accordance with ISA's (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
CEREBRAL PALSY CYMRU (continued)
YEAR ENDED 31ST MARCH 2025**

Use of our report

This report is made solely to the 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 charitable company's members those matters that 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 charitable company and the charitable company's members as a body for our audit work, for this report, or for the opinions we have formed.

AK Aggarwal

Ashok K. Aggarwal FCA (Senior Statutory Auditor)

**For and on behalf of CHP Accountants Limited
Chartered Accountants and Statutory Auditors
Clifton House
Four Elms Road
Cardiff
CF24 1LE**

Date

28 Nov 2025

CEREBRAL PALSY CYMRU
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31ST MARCH 2025

		Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
	Note				
Income from:					
Donations and Legacies	3	424,304	324,189	748,493	822,284
Charitable Activities	4	490,903	-	490,903	445,018
Retail and Other Activities	5	463,641	-	463,641	450,171
Investment and Rent	6	18,191	-	18,191	8,688
Other Income		-	-	-	3,003
Total Income		1,397,039	324,189	1,721,228	1,729,164
Expenditure on:					
Raising funds					
Retail	7	385,656	-	385,656	366,390
Fundraising	7	285,047	8,341	293,388	300,673
		670,703	8,341	679,044	667,063
Charitable Activities - Therapy Provision	8	550,469	347,283	897,752	1,048,462
Administration and Governance	9	179,060	29,167	208,227	243,830
Total Expenditure		1,400,232	384,791	1,785,023	1,959,355
Net Income/(Expenditure)		(3,193)	(60,602)	(63,795)	(230,191)
Transfers Between Funds		-	-	-	-
Net Movement in Funds		(3,193)	(60,602)	(63,795)	(230,191)
Reconciliation of Funds:					
Total Funds at 1st April 2024		1,384,257	1,997,886	3,382,143	3,612,334
Total Funds at 31st March 2025		1,381,064	1,937,284	3,318,348	3,382,143

The notes set out on pages 23 to 37 form an integral part of these financial statements.

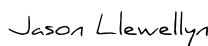
CEREBRAL PALSY CYMRU
BALANCE SHEET
YEAR ENDED 31ST MARCH 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible Assets	12	2,676,524	2,763,898
Current Assets			
Stock of promotional items		6,550	7,786
Debtors	13	243,793	147,091
Cash at bank and in hand		648,804	723,731
		<u>899,147</u>	<u>878,607</u>
Current Liabilities			
Creditors : Amounts falling due within one year	14	<u>(257,323)</u>	<u>(260,362)</u>
Net Current Assets		641,824	618,245
Net Assets		<u><u>3,318,348</u></u>	<u><u>3,382,143</u></u>
Funds of the Charity			
Restricted Funds			
Buildings	15	1,931,953	1,973,660
Other	15	<u>5,331</u>	<u>24,226</u>
		1,937,284	1,997,886
Unrestricted Funds			
Contingency fund	16	300,000	300,000
Charity Development Fund	16	693,869	721,678
Revenue Reserves		<u>387,195</u>	<u>362,579</u>
		1,381,064	1,384,257
		<u><u>3,318,348</u></u>	<u><u>3,382,143</u></u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These accounts were approved by the Board of Trustees on 12 November 2025 and were signed on its behalf by


J. Francis Holmes
Trustee


Jason Llewellyn

Jason Llewellyn
Trustee

Company No: 02691690

The notes set out on pages 23 to 37 form an integral part of these financial statements.

CEREBRAL PALSY CYMRU
STATEMENT OF CASH FLOWS
YEAR ENDED 31ST MARCH 2025

	Note	2025 £	2024 £
Cash generated from/(used in) operating activities	21	(84,739)	(112,362)
Cashflow from investing activities			
Investment and rental Income		18,191	8,688
Purchase of tangible fixed assets		(8,379)	(79,245)
Increase/(decrease) in cash and cash equivalents in the year		(74,927)	(182,919)
Cash and cash equivalents at the beginning of the year		723,731	906,650
Total cash and cash equivalents at the end of the year		648,804	723,731

The notes set out on pages 23 to 37 form an integral part of these financial statements.

1. STATUTORY INFORMATION

Cerebral Palsy Cymru is a registered charitable company limited by guarantee that is registered in England and Wales under charity number 1010183 and company number 02691690. The principal address is 1 The Courtyard, Ty Glas Avenue, Llanishen, Cardiff, Wales, CF14 5DX. The nature of the charity's operations and principal activities are disclosed within the Trustees' Report.

2. ACCOUNTING POLICIES

a) Basis of Preparation

The financial statements of the charitable company, which is a public benefit entity under FRS 102 have been prepared in accordance with Charities SORP (FRS102) 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention or transaction value unless otherwise stated in the relevant accounting policy note(s).

The charitable company's functional and presentational currency is the pound sterling (£), and balances are rounded to the nearest £.

b) Preparation of the accounts on a going concern basis

At the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company, has adequate resources to continue in operational existence for the foreseeable future. The trustees have reviewed the reserves policy which supports the long-term business plan of the charitable company. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

c) Incoming resources

Income is recognised when the charitable company has entitlement to the funds, any performance conditions attached to the items(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. It is derived from the activities outlined below.

Fees receivable from Welsh Local Health Boards in respect of therapy provision is recognised when invoiced.

Donations and voluntary income are recognised when they are received. Where refundable income is received in respect of a specified event or project, the income is deferred until completion of that event or project.

Grant (including government grants) is recognised when the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably (and is not specifically deferred). Grant and voluntary income which are received to fund specific purposes are recognised as restricted incoming resources in the year in which the charitable company is entitled to funds. Revenue grants are credited as incoming resources when they are receivable, provided conditions for receipt have been complied with.

c) Incoming Resources (continued)

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executors to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably.

Income from fundraising events organised by the charity is disclosed net of directly attributable expenditure. Income received in advance of such events is deferred until the criteria for income recognition are met.

The value of the goods donated for sale in the shops operated by the charitable company is recognised at the point of sale unless it is practicable for the goods to be measured at fair value on receipt. For these items the value is recognised as stock on the balance sheet and then release to the income statement when the item is sold.

Gift aid receivable is included in income when there is a valid declaration from the donor.

Donated goods capitalised as tangible fixed assets are included as Income from Donations and Legacies at their fair value at the time of receipt.

Investment income comprises of bank deposit interest.

d) Expenditure

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.

Resources are allocated to a particular activity where the cost relates directly to that activity. However, certain minor overheads are apportioned on the basis of the estimated applicability to the various activity areas.

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

e) Taxation

The charitable company is exempt from income and corporation tax on income and gains to the extent that they are applied for their charitable objects.

f) Tangible fixed assets

All tangible fixed assets are included at cost less accumulate depreciation. There are no heritage assets.

At present there are no circumstances existing to suggest that an impairment review of the carrying value of fixed assets is required. This position is reviewed on an annual basis. Any impairment is recognised in the year in which it occurs.

g) Depreciation

Depreciation is calculated to write off cost or valuation, less estimated residual value, of tangible fixed assets over their estimated useful lives. The annual depreciation rates and methods are as follows.

Freehold Buildings	-	50 years
Fixtures and Equipment	-	5 to 10 years
IT Equipment	-	3 years
Therapy Equipment	-	5 years

Assets under construction are carried at cost and are not depreciated until they come into use.

h) Stock

Stock of promotional items is valued at the lower of cost and net realisable value. Cost is determined on a first-in, first-out basis. Net realisable value is based on estimated selling price, less any further costs to realisation. Stock does not include goods donated for sale in charity shops unless it is practicable for the goods to be measured at fair value on receipt.

i) Debtors

Debtors are recognised at the settlement amount due after any discounts offered. Prepayments are valued at the amount prepaid net of any discounts due.

j) Cash at bank and in hand

Cash at bank and in hand 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 or similar account.

k) Creditors and provision

Creditors and provision are recognised when the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

l) Financial instruments

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

m) Fund Accounting

Funds held by the charity are either:

- Unrestricted General Funds – these are funds, which can be used in accordance with the charitable objectives at the discretion of the trustees.
- Unrestricted Designated Funds – these are funds set aside by the trustees out of unrestricted general funds for specific future purpose or projects.
- Restricted Funds – these are funds that 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.

n) Assets Leased

Assets held under finance leases and hire purchase contracts are capitalised in the balance sheet and depreciated over their expected useful lives. The interest element of leasing payments is charged to the Income and Expenditure Account over the term of the lease. All other leases are regarded as operating leases, and rentals are charged on a straight-line basis over the term of the lease.

o) Pensions

Contributions to the charitable company's defined contribution pension schemes are charged to the Income and Expenditure Account in the accounting period for which they are due.

p) Termination benefits

Termination benefits are recognised as an expense in the income and expenditure account loss immediately. Termination benefits are recognised as a liability and expense only when the company is demonstrably committed either to terminate the employment of an employee or group of employees or to provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

3. INCOME FROM DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations and Legacies		
Grants & Trust Income	391,539	330,924
Legacies	90,221	226,100
Donations	130,765	131,538
Corporate	135,968	133,722
	<u>748,493</u>	<u>822,284</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Local Health Authorities	343,219	336,382
Therapy Courses	57,018	47,731
Challenges & Fundraising Activities	58,237	60,905
Provision of Private Therapy	32,429	-
	<u>490,903</u>	<u>445,018</u>

Local Health Authority income related to the provision of therapy sessions and training to health authority employees.

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31ST MARCH 2025

5. RETAIL AND OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Retail Shop Sales	415,486	382,510
Retail Online Sales	6,248	31,309
Retail Rag	9,295	20,629
Retail Gift Aid	28,272	11,073
Other	4,340	4,650
	<u>463,641</u>	<u>450,171</u>

6. INVESTMENT INCOME

	2025	2024
	£	£
Bank Deposit Interest	6,923	8,688
Rental Income	11,268	-
	<u>18,191</u>	<u>8,688</u>

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31ST MARCH 2025

7. EXPENDITURE ON RAISING FUNDS

	Unrestricted	Restricted	Total	Total
	£	£	2025	2024
	£	£	£	£
<u>Retail</u>				
Staff Costs	216,566	-	216,566	214,015
Direct Costs	680	-	680	9,390
Retail Costs	154,696	-	154,696	133,238
Depreciation	13,714	-	13,714	6,065
Loss on Tangible Fixed Assets	-	-	-	3,592
	385,656	-	385,656	366,300
	Unrestricted	Restricted	Total	Total
	£	£	2025	2024
	£	£	£	£
<u>Fundraising</u>				
Fund Raising Staff Costs	210,631	-	210,631	209,830
Fund Raising Direct Costs	31,162	-	31,162	20,993
Establishment	17,277	-	17,277	33,293
Stationery, Telephone & IT	16,435	-	16,435	15,595
Other Costs	3,557	-	3,557	4,450
Depreciation	5,985	8,341	14,326	16,512
	285,047	8,341	293,388	300,673

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31ST MARCH 2025

8. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total	Total
	£	£	2025	2024
			£	£
Staff Costs	326,991	313,043	640,034	741,855
Establishment	60,469	-	60,469	73,474
Direct Costs	23,000	-	23,000	23,168
Professional Fees	46,226	-	46,226	41,797
Stationery, Telephone & IT	43,075	-	43,075	40,277
Training	9,650	-	9,650	21,255
Travel and Accommodation	8,366	-	8,366	21,001
Other Costs	6,050	-	6,050	12,052
Depreciation	26,642	34,240	60,882	73,583
	550,469	347,283	897,752	1,048,462

9. EXPENDITURE ON ADMINISTRATION AND GOVERNANCE

	Unrestricted	Restricted	Total	Total
	£	£	2025	2024
			£	£
Staff Costs	141,290	24,996	166,286	198,033
Establishment	8,638	-	8,638	10,496
Auditors Remuneration	15,100	-	15,100	11,400
Stationery, Telephone & IT	11,337	-	11,337	11,006
Other Costs	32	-	32	469
Depreciation	2,663	4,171	6,834	12,426
	179,060	29,167	208,227	243,830

10. STAFF COSTS

The cost of employing staff was :

	2025	2024
	£	£
Wages and salaries	1,034,254	1,164,427
Social Security Costs	94,734	108,304
Pensions Costs	82,040	91,002
Redundancy	22,490	-
	<u>1,233,518</u>	<u>1,363,733</u>

The earnings of two employees totalled over £60,000 during the year and two fell within the band £60,001 – £70,000, (2024 : One in band £60,001- £70,000 and one in band £80,001 - £90,000). The associated pension cost amounted to £18,863 (2024 : £20,992).

No trustees received any remuneration. No expenses were reimbursed to trustees during the year.

The average weekly number of employees during the year was:

	2025	2024
Fundraising, publicity and retail	17	19
Management and administration	8	9
Therapy	13	15
	<u>38</u>	<u>43</u>

11. PENSIONS

The Charity operates a defined contribution pensions scheme. The pensions cost charge for the year represents contributions payable by the Charity to the scheme and amount to £33,725 (2024: £34,198)

The Charity also contributes to the NHS Pension scheme, whose fund is held independently of the Charity. The Scheme is an unfunded defined benefit scheme but the charity is unable to identify its share of underlying assets and liabilities.

Employer contributes rates are reviewed every four years following a scheme calculation carried out by a government actuary. On the advice of the actuary, the contributions may be varied from time to time to reflect changes in the scheme's liabilities.

The contributions to this NHS scheme in the year were £48,315 (2024: £57,947).

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31ST MARCH 2025

12. TANGIBLE FIXED ASSETS

	Freehold Property	Fixtures & Equipment	Therapy Equipment	IT Equipment	Total
Cost	£	£	£	£	£
At 1 April 2024	2,800,996	229,422	99,630	190,632	3,320,680
Additions	1,140	2,510	-	4,732	8,382
Disposals	-	-	-	-	-
At 31 March 2025	<u>2,802,136</u>	<u>231,932</u>	<u>99,630</u>	<u>195,364</u>	<u>3,329,062</u>
Depreciation					
At 1 April 2024	148,036	153,266	92,532	162,949	556,781
Charge for the year	53,294	21,507	3,918	17,036	95,755
Disposals	-	-	-	-	-
At 31 March 2025	<u>201,330</u>	<u>174,773</u>	<u>96,450</u>	<u>179,985</u>	<u>652,536</u>
Net Book Value					
At 31 March 2025	<u>2,600,806</u>	<u>57,159</u>	<u>3,180</u>	<u>15,379</u>	<u>2,676,524</u>
At 31 March 2024	<u>2,652,960</u>	<u>76,156</u>	<u>7,098</u>	<u>27,683</u>	<u>2,763,897</u>

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31ST MARCH 2025

13. DEBTORS

	2025	2024
	£	£
LHB Funding Due	108,421	17,812
Courses and Events	21,844	16,257
Gift Aid	12,265	11,359
Retail Rents Prepaid	15,658	14,565
Retail Income	19,208	20,413
Other Debtors & Prepayments	59,012	51,540
VAT	7,385	15,145
	243,793	147,091

14. CREDITORS: Amounts falling due within one year

	2025	2024
	£	£
Trade Creditors	33,586	46,572
Audit	12,700	10,200
Deferred Income	179,193	157,426
Other Creditor & Accruals	31,844	46,164
	257,323	260,362

Analysis of Deferred Income

Deferred income consists of income received in respect of training income and grants to be utilised in future periods.

	2025	2024
	£	£
Brought forward at 1 April 2024	157,426	132,256
Released in the year	(155,537)	(130,366)
Deferred in the year	177,304	155,536
Carried forward at 31 March 2025	179,193	157,426

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31ST MARCH 2025

15. RESTRICTED FUNDS

	At 01/04/2024	Movement in Year		At 31/03/2025
		Income	Expenditure	
<u>Fixed Assets Property Funds</u>				
Various Property Grants	176,874	-	(3,757)	173,117
Welsh Government Grant Property	1,412,500	-	(30,000)	1,382,500
Glamorgan GVS	9,550	-	(200)	9,350
Lottery Awards	9,417	-	(200)	9,217
Garfield Weston Phase 2	72,000	-	(1,500)	70,500
Bradbury Foundation	290,907	-	(6,000)	284,907
St James Place Charitable Foundation	2,412	-	(50)	2,362
	1,973,660	-	(41,707)	1,931,953
<u>Fixed Asset Equipment Funds</u>				
Sundry Small Specific Grants	6,576	-	(3,395)	3,181
<u>Better Start, Better Future Funds</u>				
The Masonic Charitable Foundation	14,850	-	(14,850)	-
National Lottery Community Fund People and Places 3	-	114,201	(114,201)	-
Simon Gibson Charitable Trust	-	5,844	(5,844)	-
John Horniman's Children's Trust	-	2,000	(2,000)	-
The Moondance Foundation	-	66,667	(66,667)	-
The Mosawi Foundation	-	3,333	(3,333)	-
The Oakdale Trust	-	1,000	(1,000)	-
James and Grace Anderson Trust	-	2,500	(2,500)	-
The Florence Shute Millennium Trust	-	3,600	(3,600)	-
The Waterloo Foundation	-	10,000	(10,000)	-
Garfield Weston Foundation	-	30,000	(30,000)	-
	14,850	239,145	(253,995)	-
<u>The Moondance Foundation</u>				
Therapist Funding	-	51,048	(51,048)	-
<u>WCVA</u>				
E Commerce Development	2,800	-	(1,650)	1,150
Volunteer Co-ordinator	-	24,996	(24,996)	-
Energy Efficiency Survey	-	1,000	-	1,000
	2,800	25,996	(26,646)	2,150
<u>Family Support Programme</u>				
The David Family Foundation	-	5,000	(5,000)	-
The Grace Trust	-	3,000	(3,000)	-
	-	8,000	(8,000)	-
	1,997,886	324,189	(384,791)	1,937,284

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31ST MARCH 2025

16. UNRESTRICTED DESIGNATED FUNDS

	Balance at 01.04.24 £	Reserve transfer £	Expenditure £	Balance 31.03.25 £
Contingency Fund	300,000	-	-	300,000
Charity Development	721,678	-	(27,809)	693,869
	<u>1,021,678</u>	<u>-</u>	<u>(27,809)</u>	<u>993,869</u>

Purpose of Funds

Contingency Fund: Represents the minimum level of unrestricted revenue reserves that it is the charity's stated policy to maintain.

Charity Development Fund: Single grant from Moondance Foundation in 2017/18, half of which is used to finance an expansion in the charity's therapy services, while the other half is spent on the renovation of the property 1 The Courtyard, Ty Glas Avenue, Cardiff, CF14 5DX.

Funds relating to the property amounted to £639,138 at 31 March 2025 (2024 : £650,725), which is released in line with depreciation. Funds relating to service expansion and Cerebral Palsy register amounted to £54,731 as at 31 March 2025 (2024 : £70,953).

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Total £
RESTRICTED FUNDS	1,936,284	1,000	1,937,284
UNRESTRICTED FUNDS	740,240	640,824	1,381,064
	<u>2,676,524</u>	<u>641,824</u>	<u>3,318,348</u>

18. FINANCIAL COMMITMENTS

At 31 March 2025 the Charity had commitments under non-cancellable operating leases as follows:

	2025 £	2024 £
Payments Due		
Within One Year	67,000	35,000
Between One and Five Years	152,833	131,250
	<u>219,833</u>	<u>166,250</u>

19. RELATED PARTY TRANSACTIONS

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity in the reporting period. No trustee expenses have been incurred in the reporting period

During the year:

Christine Barber received £9,292 (2024:£9,968) for the provision of early intervention tutoring services.

Vicky Stevenson received £938 (2024: Nil) for researching and writing “Patient Stories”.

A close family member of Jason Llewelyn’s received £27,850 (2024: £11,900) for consultancy work relating to the Charity reorganisation. Jason Llewelyn played no role in the decision to award or procure these services. The relative is an expert in the charity sector having held a number of senior roles.

All transactions with trustees and related parties were conducted on normal terms and at arm’s length.

20. GOING CONCERN

The commercial viability of the organisation is dependent upon continued support through grants, donations and other types of funding support, such as statutory funding from Local Health Boards.

21. RECONCILIATION OF INCOME/(EXPENDITURE) TO NET CASH FLOWS FROM OPERATION ACTIVITIES

	2025	2024
	£	£
Net movement in funds	(63,795)	(230,191)
Add back:		
Depreciation	95,755	108,586
Loss on disposal of tangible fixed assets	-	3,592
Deduct:		
Investment and rental income	(18,191)	(8,688)
Decrease/(Increase) in stocks	1,235	(1,120)
Decrease/(Increase) in debtors	(96,702)	(53,235)
Increase/(Decrease) in creditors	(3,041)	68,694
Net cash generated from/(used in) operating activities	<u>(84,739)</u>	<u>(112,362)</u>

22. COMPANY LIMITED BY GUARANTEE

The organisation is a company limited by guarantee, and as such does not have a share capital.

Each member's liability is limited to an amount not exceeding £2.

Accounts

Company No: 02691690
Reg. Charity No: 1010183

CEREBRAL PALSY CYMRU
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

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The directors and trustees have pleasure in presenting their annual report and financial statements for the year ended 31st March 2024.

Objectives and Activities

The Charity's main objects as set out in the governing document are, "to provide treatment and care for children and adults with cerebral palsy, to provide teaching, training and other facilities to physiotherapists, speech therapists and occupational therapists, and to undertake scientific research work into the cause, effects and treatment of cerebral palsy."

The Charity's Mission statement is:

"To improve the quality of life of all children in Wales living with cerebral palsy".

This is done through the provision of individual therapy and other related interventions, providing a range of physiotherapy, occupational therapy, and speech & language therapy interventions, in a transdisciplinary way, for children aged 0 – 18 with cerebral palsy or related neurological conditions, both in the Centre and at external sites. The charity delivers its services using a family-centred model which aims to be inclusive and respectful, providing a supportive environment which encourages co-production with families.

The Charity's activities include the provision of training to community therapists and those involved in the care of children with cerebral palsy, and the undertaking of audit and small-scale research into the effectiveness of the service and treatments for cerebral palsy.

Public Benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

The aims of the Charity benefit the public by providing treatments that offer support, relief, and assistance to those with a disability (cerebral palsy and allied neurological conditions), promoting understanding and expertise in the treatment of cerebral palsy, and offering an empowering, empathetic, knowledgeable environment in which children with cerebral palsy and their families can receive assistance.

In addition to the above, public benefit is achieved through:

- Providing a free at point of access early intervention service Better Start Better Future.
- Dissemination of expert knowledge to families, clinical colleagues, and the wider community
- Development of a Cerebral Palsy Register for Wales to provide information about the population in Wales living with cerebral palsy and to drive service development and improved quality of life.

Achievements and Performance 2023-24

Therapy

Using a combination of face-to-face and virtual appointments and covering locations across Wales, Cerebral Palsy Cymru saw 301 individual children in 2023-24, providing them with a total of 1121 appointments.

Every intervention and session is individual to the child attending. Our standard intervention consists of seeing a child for a course of sessions (usually 5 or 10) at our centre and using the time to work towards particular goals for that child. In addition, as part of our contracts with the Welsh NHS boards, we undertook interventions at sites local to families (NHS centres and schools), enabling children to be treated in a familiar, local setting, which could also be easily accessed in person by local therapists. This aids communication and sharing of knowledge and is viewed very positively by local managers who see it as an opportunity for their therapists to upskill as part of their CPD.

The therapy team works in a transdisciplinary manner, combining their specialist skills from either a physiotherapy, occupational therapy, or speech & language therapy background, to provide a service tailored to each child's needs. The Family Support Coordinator works closely with the therapy team to ensure a holistic approach to providing support.

Each child attending for therapy receives a detailed home programme, to enable them to continue therapy activities at home and build on the progress achieved during their treatment. Along with a report on the therapy intervention, these programmes are also circulated to NHS colleagues and other professionals associated with the child, with the consent of the parents. Service models may include full reports and/or home programmes depending on need. A key component of the service is giving parents the knowledge and skills to manage and support their children at home, ensuring that the benefits of the therapy sessions are extended.

Family Support

For a variety of reasons, Cerebral Palsy Cymru is often the first point of specialist contact for families with a baby at risk of or diagnosed with cerebral palsy. To provide the best support possible for parents/carers at this point in their journey, a senior therapist and the Family Support Coordinator will meet the baby and family for an initial consultation. Many of these babies go on to benefit from our early intervention service, Better Start, Better Future, and this initial assessment is vital in providing families with support and information at an early stage.

During the year, 87 new babies were referred to our Better Start Better Future service and Cerebral Palsy Cymru was able to provide direct support to them and their families, delivering 73 sessions with a Family Support Co-ordinator for parents and carers of children and babies with cerebral palsy. This service is often the first contact that a family has with the charity and is key to providing family members with a consistent point of contact, as well as general support and advice on specific topics as required.

As a vital part of our work supporting the wider family, we ran 11 monthly play groups enabling face-to-face contact with and between parents, carers and children. These are important to give families a chance to meet others with a child with cerebral palsy, build networks and have a chance to share concerns in a safe environment.

In January 2024, our Family Support Coordinator, who is also one of our founding parents, indicated her intention to retire at the end of 2024. In order to preserve the quality of the service we offer families and ensure a seamless transition, an additional Family Support Coordinator (a parent of a child with cerebral palsy who has used our services) has been recruited and the two have worked alongside each other in 2024.

Achievements and Performance 2023-24 (continued)

Co-production and service user feedback

As a family-centred organisation, families are regularly asked for feedback regarding their needs and experience of the service they have received. The charity uses these findings to ensure that everything we do is family centred and focussed on children's needs.

Training

The training and development of our staff is important to the service we provide. Each therapist employed at the Centre has an individual learning & development plan which supports their continuing professional development. Training is both external and internal ranging from specialist clinical topics to manual handling.

Clinical staff attended conferences and meetings relating to cerebral palsy and paediatrics organised by the organisations below as well as other events related to specific therapy disciplines:

- European Academy of Childhood Disability (EACD)
- British Academy of Childhood Disability (BACD)
- Association of Paediatric Chartered Physiotherapists (APCP)
- International Alliance of Academies of Childhood Disability (IAACD)

Non-clinical staff undertook learning and development in a wide range of relevant subjects. Topics included first aid and resuscitation, manual handling, fundraising and charity finance.

Research & Sharing Knowledge

As part of the Centre's commitment to increasing knowledge and improving practice, members of the therapy team are encouraged to share their expertise via various teaching opportunities and networking events.

The Strategic Lead for Clinical Effectiveness continues to focus on the important work of audit and evidence development. This focuses on demonstrating the value of the expert therapy and the effectiveness of the Centre in the context of national and international review. This work helps us ensure that the best possible service and therapy are provided.

We continue to develop links with and support many national and international organisations. The work of the British Association of Bobath Trained Therapists (BABTT) is supported at national committee level by the Centre Director and the Therapy Manager. Two therapists are the Welsh representatives for the British Academy of Childhood Disability (BACD). The Centre Director is an active member the IAACD Global Professional Education Committee and was appointed Chair in December 2021 she is also Curator for the IAACD Knowledge Hub and Chair of the IAACD Nominations Committee. The Centre Director is also an Expert Advisor for EiSMART and Co-Lead of the Cerebral Palsy Register for Wales.

Achievements and Performance 2023-24 (continued)

Teaching

In line with the charity's objectives, the development and provision of training courses has continued throughout the financial year. The training courses include:

- The Early Intervention and Assessment for Infants and Young Children at High Risk of Neurodevelopmental Problems – a practical and evidence-based approach course
- Clinical Analysis, Treatment & Management of Cerebral Palsy – A Multidisciplinary Approach
- Unilateral Cerebral Palsy – A Practical Application

These training courses have proved popular and have been attended by delegates from across the UK and abroad.

As part of Cerebral Palsy Cymru's aim to share knowledge, course development and the methods by which courses are disseminated, will be further developed in the future years.

Our Impact

In 2023/24 we received 250 responses to our parent feedback forms which are completed after every intervention, with the following results:

- 100% rating the quality of our service between 8-10 out of 10.
- 98% rating their satisfaction with the therapy session they received as 8-10 out of 10.
- 98% rating the level to which the therapy session had contributed to the knowledge and understanding of their child's needs as 8-10 out of 10.
- 94% seeing a positive change in their child's abilities as a result of the therapy sessions, for example, "The difference in his abilities from the beginning of our sessions to now is astounding. This service, the team, the centre is a lifeline for parents like us."
- 100% saying of families saying 'yes', the therapy session has addressed their concerns, whether partially, to a large extent or completely.
- 100% of families finding our Family Support Service 'valuable,' "I cried the first time I spoke to Glenys. I felt like it was the first time I was really listened too. I will never forget that."

From our annual Family Support Survey sent out to parents/carers in March 2024 we learned that:

- The most popular answers to the question 'How has our Family Support Service helped you during your time at Cerebral Palsy Cymru' were; Provided information and advice on how to access support for your child; Provided practical support; Made me feel more positive and confident about the future.
- The most popular answers to the question 'If you attend our Better Start Together monthly playgroup, how has attending it helped you?' were; Provided emotional support; Made me feel more positive and confident about the future; Provided practical support.
- 61% of families said they hadn't received support for their family (i.e emotional support and/or from a Family Support Service) from anywhere else other than Cerebral Palsy Cymru.

Since July 2023, we have started to measure families' level of stress/concern before they have their first point of contact with us (usually a phone call with our Family Support Coordinator) and after that contact. We have seen so far that 26 out of 38 parents/carers (68%) who responded are showing a decrease in the level of stress/concern after their first contact with us. From feedback, this was largely due to parents/carers feeling supported, listened to, more hopeful that help was available and understanding more about the EI programme. 50% of responders had a baby under 6 months old.

Achievements and Performance 2023-24 (continued)

One parent said of our service, *"At the time of our initial consultation, I was suffering with my own mental health struggles and questioning my ability as a parent to manage my children (extreme premature babies) and everyone made the process and assessment easier than I had made myself believe it would be. They also helped me see that I had been doing things to help my daughter develop without realising. They put my mind at ease and even helped me with my anxiety around weaning onto solids. The assessment was very detailed and informative along with the advice. The service provided me with support and reassurance at a time where I felt I wasn't supporting my child in the best way, and we are grateful for the service and its support."*

Income Generation

More than 80% of Cerebral Palsy Cymru's income now comes from donations, gifts in wills, trusts, our charity shops, fundraising events, corporate partnerships and donations. We continue to be hugely grateful to all of our supporters for helping us to make a life-changing difference to children and families living with cerebral palsy across Wales.

Fundraising

Fundraising had an extremely successful year – securing the most the charity has ever achieved in one year in terms of revenue income.

During 2023/24, we hosted 3 fundraising events including reinstating our Better Start Ball for the first time since the pandemic. Hosted on 6th October 2023 - World Cerebral Palsy Day – the Ball was a huge success, achieving gross income of over £32,000 (including headline sponsorship from Slater & Gordon Solicitors). During the Ball we were delighted to announce Welsh Paralympian, Olivia Breen, who was diagnosed with cerebral palsy when she was 2 years old, as a new Cerebral Palsy Cymru Ambassador.

Throughout the year, many of our service users and supporters undertook fundraising challenges in aid of Cerebral Palsy Cymru. These included one of our children climbing the equivalent of the Empire State Building's 102 floors and 12 Fire Fighters from the Mid and West Fore and Rescue Service cycling from Land's End to John O'Groats! Over 50 people ran The Cardiff Half Marathon for Cerebral Palsy Cymru, raising over £23k. We continue to be inspired by, and grateful for, the huge efforts made on our behalf.

Digital fundraising, although slowing down across the sector, continues to be an important income stream for Cerebral Palsy Cymru. During the year we participated in The Big Give Christmas Challenge, raising over £20k for our early intervention service in just 7 days, and ran two Facebook Fundraisers. In addition to raising vital income, these challenges recruited new supporters and fundraisers from right across Wales.

Throughout the year, we continued to nurture the special relationships that we have with our corporate partners, including Slater and Gordon, Mowgli Street Food, Hugh James, NFU, Irwin Mitchell and Blue Self Storage, all of which have supported events, campaigns and appeals throughout the year, as well as naming spaces within the Centre.

Trusts income continues to be one of our largest sources of support. We would like to extend special thanks to the Moondance Foundation, the National Lottery Community Fund, the Garfield Weston Foundation, Children in Need, the Waterloo Foundation, the Mosawi Foundation and the Masonic Charitable Foundation in particular for their vital support during the year.

Achievements and Performance 2023-24 (continued)

During 23/24, we were fortunate to receive £230,000 in legacies income. This included one significant legacy gift of £200,000 from a donor who had lived with cerebral palsy and sadly passed away in 2020. We were aware of this generous gift whilst planning annual spend and were able to invest part of it in the set up and interior design of our Whitchurch shop.

Cerebral Palsy Cymru is a member of the Fundraising Regular and, as such, we need to report that no complaints have been received in relation to fundraising in 2023/24. The in-house Fundraising and Communications team operates in line with best practice, as outlined in the Code of Fundraising Practice, across all of the various types of fundraising undertaken. This work is supported and strengthened by a Fundraising Committee including two Trustees with relevant expertise and experience.

Retail

Retail continues to play a crucial role in supporting our charity, creating a net contribution of £90k during the year. Despite a strong start to the year, a wet winter—particularly through February and March - negatively impacted footfall and sales across the retail sector.

A decision was made to close the charity's Talbot Green shop, which was no longer financially viable due to its size and operational difficulties in processing donations. The shop's last trading day was 3 February 2024. Following its closure, the store manager decided to retire, while the deputy manager and several volunteers transitioned to our new shop in Whitchurch.

On 1st March 2024, we opened our largest retail space to date in Whitchurch. This shop significantly increases our capacity for processing and storing incoming donations, allowing us to scale up our operations. The opening was delayed by six months due to lease negotiation challenges, but the new location has already shown great promise in boosting our retail efforts.

Retail Gift Aid remains an essential source of income for the charity. This UK scheme allows us to claim an extra 25% on the sale of donated goods from taxpayers. In 23/24, retail Gift Aid generated an additional £11k for the charity. The introduction of tablets in each shop has streamlined the process, and we anticipate further increases in Gift Aid contributions in the coming years.

Across all our shops and online platforms, we sold over 133,000 pre-loved items in 23/24. Additionally, we recycled 8 tonnes of textiles and household items through our zero-to-landfill recycling partners, reinforcing our commitment to sustainability.

Other income generating activity

With the aim to further diversify our income streams, we piloted the provision of self-funded (private) therapy for families requiring extra or specific support. Cautious projections have been included in the budget moving forward whilst we continue to test the market/demand for self-funded therapy although it is our intention that charitably funded provision, delivered free of charge to families, will continue to make up the vast majority of our work.

We also undertook some preparatory work in relation to leasing out part of our building with a view to acquiring two new commercial tenants in 2024/25. Permission has been granted from Welsh Government for this.

Achievements and Performance 2023-24 (continued)

Campaigning, Influencing and Advocacy

In addition to strengthening our private sector and fundraising income, in April we presented a business case to Welsh Government for support for our pioneering early intervention programme, Better Start, Better Future, which has been funded entirely from third and private sector support since it was established in 2015/16. This proposal was turned down but discussion and lobbying activity continued throughout the year. This has included briefings for all Members of the Senedd on the impact of our work in their constituencies, and regular meetings with Deputy Health Minister, Julie Morgan and other Ministers. In March, we hosted an event at the Senedd to highlight the need for our services and the difference we are making to children and families living with cerebral palsy across Wales. We also submitted evidence to inform the Health and Social Care Committee's inquiry into supporting people with chronic conditions.

The charity ran an education and awareness-raising campaign around Cerebral Palsy Awareness Month (CPAM) in March 2024. We were thrilled to see so many businesses, schools, families and supporters going green to help us raise awareness. (Green is the official colour for cerebral palsy awareness). The Fundraising team attended schools, businesses and community groups to do CP awareness talks. This year we also introduced green awareness ribbons and wristbands and actively sold them to our supporters / those wishing to support the campaign, as well as gifting them to key supporters and asking all Members of the Senedd to wear them throughout the month. Additional PR was generated when Roath Park Lake and Cardiff Castle decided to 'Go Green' in support of the campaign.

We were delighted to be shortlisted for Welsh Charity of the Year (Healthcare Category).

Our therapy team was very active in presenting our work to external organisations and conferences worldwide, with our Lead therapist for early intervention presenting at a Neonatal Conference in London in September, and the Centre Director presenting at a virtual conference in the Ukraine. In October, the Centre Director was invited to Hebei Children's hospital in Shijiazhuang, China, to visit therapists and doctors there, discussing interventions and presenting at a conference to demonstrate and share the therapy skills and concepts we use in Wales. In December, we hosted the UK hour of the International Alliance of Academies of Childhood Disability's 'Global Listening and Sharing' event on the topic of, 'What adults with disability tell us about their childhood,' learning from people's past to inform the future.

Our work to develop the Cerebral Palsy Register for Wales continued throughout the year. This involves co-leading a Steering Committee with professionals from all health boards and over 12 different health specialisms, plus individuals with lived experience and members from Digital Health and Care Wales and will collate data to help facilitate better planning of services, housing, raise standards of care and ultimately reduce the incidence of cerebral palsy. This project, when complete, will result in Wales being the first nation in Great Britain to have a Cerebral Palsy Register.

Achievements and Performance 2023-24 (continued)

Volunteers

As a charity, the time and effort put in by our volunteers are vital to our operations and make a huge difference in what we are able to achieve. Over 80 regular volunteers work in our shops and therapy centre, contributing their time and energy to support our mission.

In March 2023, we appointed a new HR and Volunteers Manager. Over the past year, this has allowed us to enhance our volunteer processes and stewardship, as well as focus on extending our volunteer base.

In March 2024, we were awarded £25k from the WCVA to implement a 12-month Volunteering Project to develop and grow our volunteering programme. This includes embedding a comprehensive training and development plan for all volunteers, tailored to their roles and aspirations.

Several volunteer groups have made significant contributions to the Centre's work and fundraising over the years. Special recognition goes to the Friends of Bobath Wales and the Cwm Crafters, whose generous and ongoing support deserves our heartfelt thanks and gratitude.

We extend our sincere appreciation to all of our volunteers, including our much-valued corporate volunteers, who bring their expertise and energy to various projects, and to our trustees, whose guidance and commitment are essential to our success.

Financial Review

Reserves and Reserves Policy

The Trustees have reviewed the reserves levels, in line with Charity Commission guidance and set aside contingency reserves of £300,000. This amount is set to cover approximately 2 months' worth of running costs. Reserves are reviewed on a regular basis. The revenue reserves at year end were £362,579 and the Trustees further consider that an optimum level of retained revenue reserves of £500,000 is a reasonable target for future years.

Reserves on 31st March 2024 amounted to £3,382,143. This is made up of £1,997,886 of restricted funds, as detailed in note 15 in the accounts and £1,384,257 of unrestricted funds, as detailed in note 16.

Of the unrestricted funds, the Charity Development Fund (£721,678) is designated, having been initiated by an exceptional donation received during 2017/18 from The Moondance Foundation for specific activities, including the building refurbishment, as detailed in note 16 in the accounts. Allowing for this commitment, adjusted free reserves at 31st March 2024 are approximately £663k (being the revenue reserves and contingency fund only).

Financial Review (continued)

Financial position

The Trustees report a deficit for the year of £230,191.

During the year 2023-24, the charity raised £1,729,164 income, from a number of diverse sources. The main sources of income were : Donations (see note 3, 48% of total income), Charitable activities (see note 4, 26%) and Retail/Trading (see note 5, 26%).

Included within charitable activities income, funding from Local Health Boards continued at a similar level to the previous year, comprising of £336,382. The majority of this income related to an agreed roll-over from a three-year contract (which is currently being renegotiated) with a consortium of six health boards in Wales. In addition, we have a cost per case contract with the 7th NHS health board. Working in partnership with the NHS is a key part of the strategy, and by working closely with community therapy teams the best outcomes are assured for children who attend.

Income from retail activities has remained static compared to the previous financial year. During the year, the charity closed the shop in Talbot Green (due to declining sales) and renovated and opened another, larger premises in Whitchurch on 1st March 2024. Since the year-end the shop has established itself as a key part of the retail establishment.

Expenditure for the year was £1,959,355, which is an increase on the previous year of 13%. This is due mainly to the costs of key staff (in particular the Head of Retail and Director of Fundraising) being employed for the full 12 months as well as planned investment in those two areas to improve income and stability.

Building Renovation

The building work to complete all internal spaces, install a lift and add an external canopy was completed in the year. This was made possible by capital funding from the Bradbury Foundation and Garfield Weston, secured in 2022-23 to enable this improvement work to the building.

Plans for future periods

2023-24 has been a particularly challenging year for Cerebral Palsy Cymru. This is in line with the picture across the UK charity sector. Increases in both inflation and demand for services coupled with no additional statutory or contractual financial support has taken its toll. To counteract the deficit recorded in 2023-24 as well as to ensure that the charity has a future, the board of trustees and senior leadership team have been working on a strategic review. This is ongoing at the point of signing.

The key aim for the review and for the next two financial years is to build a sustainable base for the charity, ensuring that its future is both financially and operationally stable. Since the year end, the charity has undergone a planned reorganisation to reduce staffing and expenditure as well as introducing two new income streams: private therapy and leasing office space. The official opening of the courtyard building by our Royal Patron HRH Duchess of Gloucester in April has given the charity a positive start to the next financial year.

Structure, Governance and Management

Directors and Trustees

Cerebral Palsy Cymru is registered with Companies House (registered as a company limited by guarantee, number 02691690) and the Charity Commission (registration number 1010183). Its principal address and registered office is 1 The Courtyard, Ty Glas Avenue, Llanishen, Cardiff CF14 5DX.

The Charity is governed by its Memorandum and Articles of Association.

The Directors of the limited company who served during 2023-24 were:

Paul Lubas
J. Frank Holmes
Caroline Cooksley

None of the directors have any beneficial interest in the company and guarantee to contribute £2 each in the event of the company being wound up.

The governing body of the Charity is its Board of Trustees. The Trustees who served during the year were:

J. Frank Holmes BSc FCA (Chairman)
Paul H. Lubas (Secretary)
Steve Jones (Vice Chair)
Christine Barber MSc MCSP
Caroline Cooksley
Toby Jones
Jason Llewellyn
Vicky Stevenson
Lisa Tregale

Recruitment of Trustees is carried out by recommendation and introduction; appointment of Trustees is by majority vote of the Board of Trustees. This process takes into account the background and experience of the applicants to ensure that a wide skillset and diverse experiences are included in the trustee body, including management, senior therapists and parents of children with cerebral palsy. Induction procedures for Trustees include familiarisation with the Charity's policies & procedures, provision of previous annual reports and minutes of meetings, a Trustee Handbook, and introduction to staff and volunteers. Throughout their tenure, trustees also undertake periodic training on safeguarding, and equality & diversity amongst others to ensure their knowledge is up-to-date.

The Board of Trustees continues to carry out business through sub-committee meetings, dealing with Fundraising, Therapy, and Finance & General Purposes. The sub committees meet approximately every three months, in advance of the main Board meetings which are also quarterly. In addition, a Remuneration sub-committee meets once a year before the budget is agreed and additionally if required.

Structure, Governance and Management (continued)

Directors' Responsibilities

Company Law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the affairs of the charity and of the surplus or deficit of the charity for that period. In preparing these financial statements, the directors are required to: -

- Select suitable accounting policies and then apply them consistently;
- 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 operation.

The directors are responsible for keeping proper accounting records which 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.

Risk

The Trustees actively review the principal risks which in their opinion could affect the Charity, and consider that the Charity's policies, including its reserves policy, and reporting arrangements with regard to all major strategic, financial and operational areas, will mitigate these risks. A Risk Register is maintained which outlines the potential risks to the charity and specifies control measures and crisis management procedures. This document is under constant review by the management team and regularly reviewed by the board of trustees. In addition, a contract is in place with a specialist third party organisation to ensure that all legal commitments to risk management are undertaken.

Reference & Administrative Details

Day-to-day management of the Charity has been delegated by the trustees to the Management Team, headed by the Centre Director, Jenny Carroll MA MCSP PGC(HE) and supported by the Director of Fundraising, the Head of Finance & Operations, the Head of Therapy and the Head of Retail.

Banking services are provided by Lloyds & Barclays (current accounts) and Virgin Banking & Charity Bank (deposit accounts).

The auditors for 2023-24 were CHP Accountants Limited and they have confirmed that they are willing to continue in office and a resolution to re-appoint them was agreed at the November 2024 annual general meeting.

Trustees' Responsibilities in relation to the financial statements

The trustees are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and the United Kingdom accounting standards (United Kingdom 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 charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period.

Trustees' Responsibilities in relation to the financial statements (continued)

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 SORPS;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclose 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 preparing the trustees' annual report and financial statements in accordance with applicable law and the United Kingdom accounting standards (United Kingdom 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 charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company 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 SORPS;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclose 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 which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company 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 (as defined by section 418 of the Companies Act 2006), of which the charitable company auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make them 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 charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditors

The auditors, CHP Accountants Limited, are willing to continue in office and a resolution to re-appoint them will be proposed at the annual general meeting.

Trustees' Responsibilities in relation to the financial statements (continued)

Approval

This report was approved by the trustees as members of the charitable company on 16 January 2025 and was signed on their behalf by

J F Holmes

.....
Director / Trustee

Date: 16 January 2025

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
CEREBRAL PALSY CYMRU
YEAR ENDED 31ST MARCH 2024**

Opinion

We have audited the financial statements of Cerebral Palsy Cymru ("the charitable company") for the year ended 31st March 2024, which comprise the statement of financial activities, balance sheet, statement of cash flows 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, including Financial Reporting Standard 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 charitable company's affairs as at 31st March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended, and
- 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 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the 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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 that 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' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements, and
- the Trustees' Annual Report has been prepared in accordance with applicable legal and regulatory requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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

- adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us, or
- the charitable company's 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 take advantage of the small companies' exemptions as set out in Section 1A of FRS 102.

Responsibilities of the trustees

As explained more fully in the statement of Trustees responsibilities, the trustees 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 they 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 directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the 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 ISA's (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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
CEREBRAL PALSY CYMRU (continued)
YEAR ENDED 31ST MARCH 2024**

Based on our understanding of the sector that the charitable company operates in we identified that the principal risks of non-compliance with laws and regulations related to breaches of UK regulatory principles and we considered the extent to which non-compliance might have a material effect on the company financial statements.

We also considered those laws and regulations that have a direct impact on the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to manipulate financial performance.

Audit procedures performed included:

- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Identifying and reviewing journal entries to ensure that we understood the reasoning behind them and agreed that they were appropriate;
- Selecting a sample of transactions and tracing to documentation to establish that they are bonafide business transactions; and
- Designing audit procedures to incorporate unpredictability around the nature, timing or extent of our testing.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. 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 auditor's report.

As part of an audit in accordance with ISA's (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
CEREBRAL PALSY CYMRU (continued)
YEAR ENDED 31ST MARCH 2024**

Use of our report

This report is made solely to the 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 charitable company's members those matters that 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 charitable company and the charitable company's members as a body for our audit work, for this report, or for the opinions we have formed.

Ashok K. Aggarwal FCA (Senior Statutory Auditor)

**For and on behalf of CHP Accountants Limited
Chartered Accountants and Statutory Auditors
Clifton House
Four Elms Road
Cardiff
CF24 1LE**

Date: 28 January 2025

CEREBRAL PALSY CYMRU
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31ST MARCH 2024

		Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
	Note				
Income from:					
Donations and Legacies	3	556,386	265,898	822,284	482,623
Capital Funds	3	-	-	-	302,520
Charitable Activities	4	445,018	-	445,018	412,611
Retail and Other Activities	5	450,171	-	450,171	453,823
Investments	6	8,688	-	8,688	5,301
Other Income		3,003	-	3,003	14,344
Total Income		1,463,266	265,898	1,729,164	1,671,222
Expenditure on:					
Raising funds					
Retail	7	360,477	5,913	366,390	289,436
Fundraising	7	278,188	22,485	300,673	230,837
		638,665	28,398	667,063	520,273
Charitable Activities - Therapy Provison	8	745,688	302,774	1,048,462	988,450
Administration and Governance	9	239,655	4,175	243,830	228,245
Total Expenditure		1,624,008	335,347	1,959,355	1,736,968
Net Income/(Expenditure)		(160,742)	(69,449)	(230,191)	(65,746)
Transfers Between Funds		-	-	-	-
Net Movement in Funds		(160,742)	(69,449)	(230,191)	(65,746)
Reconciliation of Funds:					
Total Funds at 1st April 2023		1,544,999	2,067,335	3,612,334	3,678,080
Total Funds at 31st March 2024		1,384,257	1,997,886	3,382,143	3,612,334

The notes set out on pages 21 to 33 form an integral part of these financial statements.

CEREBRAL PALSY CYMRU
BALANCE SHEET
YEAR ENDED 31ST MARCH 2024

	Note	£	2024 £	2023 £
Fixed Assets				
Tangible Assets	12		2,763,898	2,796,831
Current Assets				
Stock of promotional items		7,786		6,666
Debtors	13	147,091		93,856
Cash at bank and in hand		723,731		906,650
		<u>878,607</u>		<u>1,007,712</u>
Current Liabilities				
Creditors: Amounts falling due within one year	14	<u>(260,362)</u>		<u>(191,669)</u>
Net Current Assets			<u>618,245</u>	<u>815,503</u>
Net assets			<u><u>3,382,143</u></u>	<u><u>3,612,334</u></u>
Funds of the Charity				
Restricted Funds - Building	15	1,973,660		2,015,367
- Other	15	<u>24,226</u>		<u>51,968</u>
			1,997,886	2,067,335
Unrestricted Funds				
Contingency Fund	16	300,000		300,000
Legacy Fund	16	-		5,976
Charity Development Fund	16	721,678		839,956
Revenue Reserves		<u>362,579</u>		<u>399,067</u>
Total Unrestricted Funds			<u>1,384,257</u>	<u>1,544,999</u>
			<u><u>3,382,143</u></u>	<u><u>3,612,334</u></u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These accounts were approved by the Board of Trustees on 16 January 2025 and were signed on its behalf by:

J F Holmes
 Director/Trustee
 Date 16 January 2025

Company No: 02691690

The notes set out on pages 21 to 33 form an integral part of these financial statements.

CEREBRAL PALSY CYMRU
STATEMENT OF CASH FLOWS
YEAR ENDED 31ST MARCH 2024

	Note	£	2024 £	2023 £
Cash generated from / (used in) operating activities	21		(112,362)	(4,385)
Cash flows from investing activities				
Investment income – Interest receivable		8,688		5,301
Purchase of tangible fixed assets		(79,245)		(338,718)
			<u>(70,557)</u>	<u>(333,417)</u>
Increase / (decrease) in cash and cash equivalents in the year			(182,919)	(337,802)
Cash and cash equivalents at the beginning of the year			906,650	1,244,452
Total cash and cash equivalents at the end of the year			<u><u>723,731</u></u>	<u><u>906,650</u></u>

The notes set out on pages 21 to 33 form an integral part of these financial statements.

1. STATUTORY INFORMATION

Cerebral Palsy Cymru is a registered charitable company limited by guarantee that is registered in England and Wales under charity number 1010183 and company number 02691690. The principal address is 1 The Courtyard, Ty Glas Avenue, Llanishen, Cardiff, Wales, CF14 5DX. The nature of the charity's operations and principal activities are disclosed within the Trustees' Report.

2. ACCOUNTING POLICIES

a) Basis of Preparation

The financial statements of the charitable company, which is a public benefit entity under FRS 102 have been prepared in accordance with Charities SORP (FRS102) 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention or transaction value unless otherwise stated in the relevant accounting policy note(s).

The charitable company's functional and presentational currency is the pound sterling (£), and balances are rounded to the nearest £.

b) Preparation of the accounts on a going concern basis

At the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company, has adequate resources to continue in operational existence for the foreseeable future. The trustees have reviewed the reserves policy which supports the long-term business plan of the charitable company. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

c) Incoming resources

Income is recognised when the charitable company has entitlement to the funds, any performance conditions attached to the items(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. It is derived from the activities outlined below.

Fees receivable from Welsh Local Health Boards in respect of therapy provision is recognised when invoiced.

Donations and voluntary income are recognised when they are received. Where refundable income is received in respect of a specified event or project, the income is deferred until completion of that event or project.

Grant (including government grants) is recognised when the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably (and is not specifically deferred). Grant and voluntary income which are received to fund specific purposes are recognised as restricted incoming resources in the year in which the charitable company is entitled to funds. Revenue grants are credited as incoming resources when they are receivable, provided conditions for receipt have been complied with.

c) Incoming Resources (continued)

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executors to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably.

Income from fundraising events organised by the charity is disclosed net of directly attributable expenditure. Income received in advance of such events is deferred until the criteria for income recognition are met.

The value of the goods donated for sale in the shops operated by the charitable company is recognised at the point of sale unless it is practicable for the goods to be measured at fair value on receipt. For these items the value is recognised as stock on the balance sheet and then release to the income statement when the item is sold.

Gift aid receivable is included in income when there is a valid declaration from the donor.

Donated goods capitalised as tangible fixed assets are included as Income from Donations and Legacies at their fair value at the time of receipt.

Investment income comprises of bank deposit interest.

d) Expenditure

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.

Resources are allocated to a particular activity where the cost relates directly to that activity. However, certain minor overheads are apportioned on the basis of the estimated applicability to the various activity areas.

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

e) Taxation

The charitable company is exempt from income and corporation tax on income and gains to the extent that they are applied for their charitable objects.

f) Tangible fixed assets

All tangible fixed assets are included at cost less accumulate depreciation. There are no heritage assets.

At present there are no circumstances existing to suggest that an impairment review of the carrying value of fixed assets is required. This position is reviewed on an annual basis. Any impairment is recognised in the year in which it occurs.

g) Depreciation

Depreciation is calculated to write off cost or valuation, less estimated residual value, of tangible fixed assets over their estimated useful lives. The annual depreciation rates and methods are as follows.

Freehold Buildings	-	50 years
Fixtures and Equipment	-	5 to 10 years
IT Equipment	-	3 years
Therapy Equipment	-	5 years

Assets under construction are carried at cost and are not depreciated until they come into use.

h) Stock

Stock of promotional items is valued at the lower of cost and net realisable value. Cost is determined on a first-in, first-out basis. Net realisable value is based on estimated selling price, less any further costs to realisation. Stock does not include goods donated for sale in charity shops unless it is practicable for the goods to be measured at fair value on receipt.

i) Debtors

Debtors are recognised at the settlement amount due after any discounts offered. Prepayments are valued at the amount prepaid net of any discounts due.

j) Cash at bank and in hand

Cash at bank and in hand 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 or similar account.

k) Creditors and provision

Creditors and provision are recognised when the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

l) Financial instruments

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

m) Fund Accounting

Funds held by the charity are either:

- Unrestricted General Funds – these are funds, which can be used in accordance with the charitable objectives at the discretion of the trustees.
- Unrestricted Designated Funds – these are funds set aside by the trustees out of unrestricted general funds for specific future purpose or projects.
- Restricted Funds – these are funds that 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.

n) Assets Leased

Assets held under finance leases and hire purchase contracts are capitalised in the balance sheet and depreciated over their expected useful lives. The interest element of leasing payments is charged to the Income and Expenditure Account over the term of the lease. All other leases are regarded as operating leases, and rentals are charged on a straight-line basis over the term of the lease.

o) Pensions

Contributions to the charitable company's defined contribution pension schemes are charged to the Income and Expenditure Account in the accounting period for which they are due.

p) Termination benefits

Termination benefits are recognised as an expense in the income and expenditure account loss immediately. Termination benefits are recognised as a liability and expense only when the company is demonstrably committed either to terminate the employment of an employee or group of employees or to provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31ST MARCH 2024

3. INCOME FROM DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations and Legacies		
Grants & Trust Income	330,924	221,524
Legacies	226,100	2,409
Donations	131,538	164,069
Corporate	133,722	94,620
Capital Funds	-	302,520
	<u>822,284</u>	<u>785,142</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Local Health Authorities	336,382	332,761
Therapy Courses	47,731	48,276
Challenges & Fundraising Activities	60,905	31,574
	<u>445,018</u>	<u>412,611</u>

Local Health Authority income related to the provision of therapy sessions and training to health authority employees.

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31ST MARCH 2024

5. RETAIL AND OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Retail Shop Sales	382,510	390,787
Retail Online Sales	31,309	17,504
Retail Rag	20,629	18,066
Retail Gift Aid	11,073	22,400
Other	4,650	5,066
	<u>450,171</u>	<u>453,823</u>

6. INVESTMENT INCOME

	2024	2023
	£	£
Bank Deposit Interest	<u>8,688</u>	<u>5,301</u>

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31ST MARCH 2024

7. EXPENDITURE ON RAISING FUNDS

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<u>Retail</u>				
Staff Costs	214,015	-	214,015	161,574
Direct Costs	9,390	-	9,390	3,808
Retail Costs	127,415	5,913	133,328	124,054
Depreciation	6,065	-	6,065	-
Loss on Tangible Fixed Assets	3,592	-	3,592	-
	360,477	5,913	366,390	289,436

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<u>Fundraising</u>				
Fund Raising Staff Costs	195,682	14,148	209,830	147,602
Fund Raising Direct Costs	20,993	-	20,993	19,471
Establishment	33,293	-	33,293	17,232
Stationery, Telephone & IT	15,595	-	15,595	14,694
Other Costs	4,450	-	4,450	5,686
Depreciation	8,175	8,337	16,512	26,152
	278,188	22,485	300,673	230,837

8. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Staff Costs	485,302	256,553	741,855	722,924
Establishment	73,474	-	73,474	60,315
Direct Costs	23,168	-	23,168	16,044
Professional Fees	36,622	5,175	41,797	36,472
Stationery, Telephone & IT	40,277	-	40,277	37,391
Training	21,255	-	21,255	13,900
Travel and Accommodation	21,001	-	21,001	17,460
Other Costs	12,052	-	12,052	11,725
Depreciation	32,537	41,046	73,583	72,219
	745,688	302,774	1,048,462	988,450

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31ST MARCH 2024

9. EXPENDITURE ON ADMINISTRATION AND GOVERNANCE

	Unrestricted	Restricted	Total	Total
	£	£	2024	2023
			£	£
Staff Costs	198,033	-	198,033	189,905
Establishment	10,496	-	10,496	8,617
Auditors Remuneration	11,400	-	11,400	9,000
Stationery, Telephone & IT	11,006	-	11,006	10,473
Other Costs	469	-	469	1,011
Depreciation	8,251	4,175	12,426	9,239
	239,655	4,175	243,830	228,245

10. STAFF COSTS

The cost of employing staff was :

	2024	2023
	£	£
Wages and Salaries	1,164,427	1,034,765
Social Security Costs	108,304	100,117
Pension Costs	91,002	87,123
	1,363,733	1,222,005

The earnings of two employees totalled over £60,000 during the year and one fell within the band £60,001 – £70,000 (2023 – One in band £60,001- £70,000) and one fell within the band £80,001 - £90,000 (2023 – One in band £70,001 - £80,000). The associated pension cost amounted to £ 0,992 (2024 -£20,379).

No trustees received any remuneration. No expenses were reimbursed to trustees during the year.

The average weekly number of employees during the year was:

	2024	2023
Fundraising and Publicity (Inc. Retail)	19	16
Management and Administration	9	9
Therapy	15	15
	43	40

11. PENSIONS

The Charity operates a defined contribution pensions scheme. The pensions cost charge for the year represents contributions payable by the Charity to the scheme and amount to £34,198 (2023- £29,174)

The Charity also contributes to the NHS Pension scheme, whose fund is held independently of the Charity. The Scheme is an unfunded defined benefit scheme but the charity is unable to identify its share of underlying assets and liabilities.

Employer contributes rates are reviewed every four years following a scheme calculation carried out by a government actuary. On the advice of the actuary, the contributions may be varied from time to time to reflect changes in the scheme's liabilities.

The contributions to this NHS scheme in the year were £57,947 (2023- £59,749)

12. TANGIBLE FIXED ASSETS

	Freehold Property	Fixtures & Equipment	Therapy Equipment	IT Equipment	Total
Cost	£	£	£	£	£
At 1 April 2023	2,790,777	180,811	99,630	176,880	3,248,097
Additions	10,219	55,274	-	13,752	79,245
Disposals	-	(6,663)	-	-	(6,663)
At 31 March 2024	<u>2,800,996</u>	<u>229,422</u>	<u>99,630</u>	<u>190,632</u>	<u>3,320,680</u>
Depreciation					
At 1 April 2023	94,849	142,337	88,041	126,040	451,266
Charge for the year	53,187	14,000	4,491	36,909	108,586
Disposals	-	(3,071)	-	-	(3,071)
At 31 March 2024	<u>148,036</u>	<u>153,266</u>	<u>92,532</u>	<u>162,949</u>	<u>556,781</u>
Net Book Value					
At 31 March 2024	<u>2,652,960</u>	<u>76,156</u>	<u>7,098</u>	<u>27,683</u>	<u>2,763,898</u>
At 31 March 2023	<u>2,695,928</u>	<u>38,474</u>	<u>11,589</u>	<u>50,840</u>	<u>2,796,831</u>

13. DEBTORS

	2024	2023
	£	£
LHB Funding Due	17,812	4,667
Courses and Events	16,257	21,005
Gift Aid	11,359	8,344
Retail Rents Prepaid	14,565	7,983
Retail Income	20,413	5,074
Other Debtors & Prepayments	51,540	43,331
VAT	15,145	3,452
	147,091	93,856

14. CREDITORS: Amounts falling due within one year

	2024	2023
	£	£
Trade Creditors	46,572	27,219
Audit	10,200	9,000
Deferred Income	157,426	132,256
Other Creditor & Accruals	46,164	23,194
	260,362	191,669

Analysis of Deferred Income

Deferred income consists of income received in respect of training income and grants to be utilised in future periods.

	2024	2023
	£	£
Brought forward at 1 April 2023	132,256	106,934
Released in the year	(130,366)	(85,721)
Deferred in the year	155,536	111,043
Carried forward at 31 March 2024	157,426	132,256

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31ST MARCH 2024

15. RESTRICTED FUNDS

	At 01/04/2023	<u>Movement in Year</u>		At 31/03/2024
		Income	Expenditure	
<u>Fixed Assets Property Funds</u>				
Various Property Grants	180,631	-	(3,757)	176,874
Welsh Government Grant Property	1,442,500	-	(30,000)	1,412,500
Glamorgan GVS	9,750	-	(200)	9,550
Lottery Awards	9,617	-	(200)	9,417
Garfield Weston Phase 2	73,500	-	(1,500)	72,000
Bradbury Foundation	296,907	-	(6,000)	290,907
St James Place Charitable Foundation	2,462	-	(50)	2,412
	2,015,367	-	(41,707)	1,973,660
<u>Fixed Asset Equipment Funds</u>				
Sundry Small Specific Grants	8,768	-	(2,192)	6,576
Booster (Children in Need)	238	-	(238)	-
Audio visual equipment (Welsh Government)	7,771	-	(7,771)	-
	16,777	-	(10,201)	6,576
<u>Better Start, Better Future Funds</u>				
Masonic Charitable Foundation	14,850	19,800	(19,800)	14,850
Simon Gibson Charitable Trust	-	4,000	(4,000)	-
John Hominans Trust	-	2,000	(2,000)	-
Lord Bamby's Trust	-	2,000	(2,000)	-
National Lottery Community Fund People and Places 3	-	80,450	(80,450)	-
Mosawi	-	10,000	(10,000)	-
Myles Trust	-	59,430	(59,430)	-
The D'Oyly Carte	-	3,500	(3,500)	-
Waterloo Foundation	-	6,667	(6,667)	-
Zedra Trust	-	3,500	(3,500)	-
	14,850	191,347	(191,347)	14,850
<u>Children in Need Fund</u>				
Hemi Camp	9,978	-	(9,978)	-
<u>Moondance Fund</u>				
Therapist Funding	-	50,227	(50,227)	-
<u>WCVA Third Sector Resilience Fund 3</u>				
E Commerce Development	4,450	19,324	(20,974)	2,800
<u>Other Restricted Funds</u>				
Sick Children in Wales Trust - Van Hire	5,913	-	(5,913)	-
Garfield Weston	-	5,000	(5,000)	-
	5,913	5,000	(10,913)	-
	2,067,335	265,898	(335,347)	1,997,886

16. UNRESTRICTED DESIGNATED FUNDS

	Balance at 01.04.23 £	Tfr General Reserves £	Expenditure £	Balance 31.03.24 £
Contingency Fund	300,000	-	-	300,000
Legacy Fund	5,976	-	(5,976)	-
Charity Development	839,956	(13,262)	(105,016)	721,678
	<u>1,145,932</u>	<u>(13,262)</u>	<u>(110,992)</u>	<u>1,021,678</u>

Purpose of Funds

Contingency Fund: Represents the minimum level of unrestricted revenue reserves that it is the charity's stated policy to maintain.

Legacy Fund: Single legacy receipt to be used to fund "Better Start Better Future" baby intervention programme.

Charity Development Fund: Single grant from Moondance Foundation in 2017/18, half of which will be used to finance an expansion in the charity's therapy services, while the other half is spent on the renovation of the property 1 The Courtyard, Ty Glas Avenue, Cardiff, CF14 5DX.

Funds relating to the property amounted to £650,725 at 31 March 2024, which is released in line with depreciation . Funds relating to service expansion and Cerebral Palsy register amounted to £70,953 as at 31 March 2024.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Total £
RESTRICTED FUNDS	1,983,036	14,850	1,997,886
UNRESTRICTED FUNDS	780,862	603,395	1,384,257
	<u>2,763,898</u>	<u>618,245</u>	<u>3,382,143</u>

18. FINANCIAL COMMITMENTS

At 31 March 2024 the Charity had commitments under non-cancellable operating leases as follows:

	2024 £	2023 £
Payments Due		
Within One Year	35,000	7,500
Between One and Five Years	131,250	-
	<u>166,250</u>	<u>7,500</u>

19. RELATED PARTY TRANSACTIONS

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity in the reporting period.

No trustee expenses have been incurred in the reporting period

During the year one trustee received £9,968 (2023-£12,385) for the provision of early intervention tutoring services to the charity.

20. GOING CONCERN

The commercial viability of the organisation is dependent upon continued support through grants, donations and other types of funding support, such as statutory funding from Local Health Boards.

21. RECONCILIATION OF INCOME/(EXPENDITURE) TO NET CASH FLOWS FROM OPERATION ACTIVITIES

	2024	2023
	£	£
Net movement in funds	(230,191)	(65,746)
Add back:		
Depreciation	108,586	107,610
Loss on disposal of tangible fixed assets	3,592	-
Deduct:		
Investment income	(8,688)	(5,301)
Decrease/(Increase) in stocks	(1,120)	2,088
Decrease/(Increase) in debtors	(53,235)	22,611
Increase/(Decrease) in creditors	68,694	(65,647)
Net cash generated from/(used in) operating activities	(112,362)	(4,385)

22. COMPANY LIMITED BY GUARANTEE

The organisation is a company limited by guarantee, and as such does not have a share capital.

Each member's liability is limited to an amount not exceeding £2.

Accounts

Company No: 02691690
Reg. Charity No: 1010183

CEREBRAL PALSY CYMRU
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

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The directors and trustees have pleasure in presenting their annual report and financial statements for the year ended 31st March 2023.

Objectives and Activities

The Charity's main objects as set out in the governing document are, "to provide treatment and care for children and adults with cerebral palsy, to provide teaching, training and other facilities to physiotherapists, speech therapists and occupational therapists, and to undertake scientific research work into the cause, effects and treatment of cerebral palsy."

The Charity's Mission statement is:

"To improve the quality of life of all children in Wales living with cerebral palsy".

This is done through the provision of individual therapy and other related interventions, providing a range of physiotherapy, occupational therapy, and speech & language therapy interventions, in a transdisciplinary way, for children aged 0 – 18 with cerebral palsy or related neurological conditions, both in the Centre and at external sites. The charity delivers its services using a family-centred model which aims to be inclusive and respectful, providing a supportive environment which encourages co-production with families.

The Charity's activities include the provision of training to community therapists and those involved in the care of children with cerebral palsy, and the undertaking of audit and small-scale research into the effectiveness of the service and treatments for cerebral palsy.

Public Benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

The aims of the Charity benefit the public by providing treatments that offer support, relief, and assistance to those with a disability (cerebral palsy and allied neurological conditions), promoting understanding and expertise in the treatment of cerebral palsy, and offering an empowering, empathetic, knowledgeable environment in which children with cerebral palsy and their families can receive assistance.

In addition to the above, public benefit is achieved through:

- Providing a free at point of access early intervention service Better Start Better Future.
- Dissemination of expert knowledge to families, clinical colleagues, and the wider community
- Development of a Cerebral Palsy Register for Wales to provide information about the population in Wales living with cerebral palsy and to drive service development and improved quality of life.

Achievements and Performance 2022-23

Ongoing effects of the Covid-19 pandemic

Due to the vulnerability of many of our families, Cerebral Palsy Cymru kept stricter controls throughout the Covid pandemic than the legal requirement. Whilst 2022-23 saw a return to face-to-face interventions as standard, PPE was still in place for the first half of the year. Virtual therapy interventions are still undertaken to enable a child's additional carers or external therapists to participate. During the year it has been noticeable that both staff and families are more cautious about illness and the ability to undertake a session virtually to reduce the risk of infection, rather than having to cancel completely has been beneficial.

Therapy

Using a combination of face-to-face and virtual appointments, Cerebral Palsy Cymru provided 445 interventions during the course of the year, benefitting 293 children across 1054 individual appointments.

Every intervention and session is individual to the child attending. Our standard intervention consists of seeing a child for a course of sessions (usually 5 or 10) at our centre and using the time to work towards particular goals for that child. In addition, as part of our contracts with the Welsh NHS boards, we undertook interventions at sites local to families (NHS centres and schools), enabling children to be treated in a familiar, local setting, which could also be easily accessed in person by local therapists. This aids communication and sharing of knowledge and is viewed very positively by local managers who see it as an opportunity for their therapists to upskill as part of their CPD.

During April/May, we ran a group intervention, for children of similar ages and disabilities. This was funded by Children In Need and enabled 6 younger children with unilateral cerebral palsy to participate in a series of sessions across several weeks, developing skills, trying new activities and building social skills, confidence and relationships. In addition, the parents/carers were encouraged to meet and share experiences and feedback on the intervention was very positive.

The therapy team works in a transdisciplinary manner, combining their specialist skills from either a physiotherapy, occupational therapy, or speech & language therapy background, to provide a service tailored to each child's needs. The Family Support Coordinator works closely with the therapy team to ensure a holistic approach to providing support. Each child attending for therapy receives a detailed home programme, to enable them to continue therapy activities at home and build on the progress achieved during their treatment. Along with a report on the therapy intervention, these programmes are also circulated to NHS colleagues and other professionals associated with the child, with the consent of the parents. Service models may include full reports and/or home programmes depending on need. A key component of the service is giving parents the knowledge and skills to manage and support their children at home.

Family Support

For a variety of reasons, Cerebral Palsy Cymru is often the first point of specialist contact for families with a baby at risk of or diagnosed with cerebral palsy. To provide the best support possible for parents/carers at this point in their journey, a senior therapist and the Family Support Coordinator will meet the baby and family for an initial consultation. Many of these babies go on to benefit from our early intervention service, Better Start, Better Future, and this initial assessment is vital in providing families with support and information at an early stage.

Achievements and Performance 2022-23 (continued)

During the year, 76 new babies were referred to our Better Start Better Future service and Cerebral Palsy Cymru was able to provide direct support to them and their families, delivering 132 sessions with the Family Support Co-ordinator for parents and carers of children and babies with cerebral palsy. This service is often the first contact that a family has with the charity and is key to providing family members with a consistent point of contact, as well as general support and advice on specific topics as required.

As a vital part of our work supporting the wider family, we ran 11 monthly play groups enabling face-to-face contact with and between parents, carers and children. These are important to give families a chance to meet others with a child with cerebral palsy, build networks and have a chance to share concerns in a safe environment.

Co-production and service user feedback

As a family-centred organisation, families are regularly asked for feedback regarding their needs and experience of the service they have received. The charity uses these findings to ensure that everything we do is family centred and focussed on children's needs.

Training

The training and development of our staff is important to the service we provide. Each therapist employed at the Centre has an individual learning & development plan which supports their continuing professional development. Training is both external and internal ranging from specialist clinical topics to manual handling.

Clinical staff attended conferences and meetings relating to cerebral palsy and paediatrics organised by the organisations below as well as other events related to specific therapy disciplines:

- European Academy of Childhood Disability (EACD)
- British Academy of Childhood Disability (BACD)
- Association of Paediatric Chartered Physiotherapists (APCP)
- International Alliance of Academies of Childhood Disability (IAACD)

Non-clinical staff undertook learning and development in a wide range of relevant subjects. Topics included First Aid in the workplace, food hygiene, Fundraising, Health & Safety, charity finance and MS Office.

Research & Sharing Knowledge

As part of the Centre's commitment to increasing knowledge and improving practice, members of the therapy team are encouraged to share their expertise via various teaching opportunities and networking events.

The Strategic Lead for Clinical Effectiveness continues to focus on the important work of audit and evidence development. This focuses on demonstrating the value of the expert therapy and the effectiveness of the Centre in the context of national and international review. This work helps us ensure that the best possible service and therapy are provided.

Achievements and Performance 2022-23 (continued)

We continue to develop links with and support many national and international organisations. The work of the British Association of Bobath Trained Therapists (BABTT) is supported at national committee level by the Centre Director and the Therapy Manager. Two therapists are the Welsh representatives for the British Academy of Childhood Disability (BACD). The Centre Director is an active member the IAACD Global Professional Education Committee and was appointed Chair in December 2021 she is also Curator for the IAACD Knowledge Hub and Chair of the IAACD Nominations Committee. The Centre Director is also an Expert Advisor for EiSMART and Co-Lead of the Cerebral Palsy Register for Wales.

Teaching

In line with the charity's objectives, the development and provision of training courses has continued throughout the financial year. The training courses include:

- The Early Intervention and Assessment for Infants and Young Children at High Risk of Neurodevelopmental Problems – a practical and evidence-based approach course
- Clinical Analysis, Treatment & Management of Cerebral Palsy – A Multidisciplinary Approach
- Unilateral Cerebral Palsy – A Practical Application

These training courses have proved popular and have been attended by delegates from across the UK and abroad.

As part of Cerebral Palsy Cymru's aim to share knowledge, course development and the methods by which courses are disseminated, will be further developed in the future years.

Income Generation

More than 80% of Cerebral Palsy Cymru's income now comes from donations, gifts in wills, trusts, our charity shops, fundraising events, and corporate partnerships and donations. We therefore continue to be hugely grateful to all our supporters for helping us to make a life-changing difference to children and families living with cerebral palsy across Wales.

During 2022/23, we were thrilled to see our events fundraising start to recover post-pandemic. From flying through the air on zipwires, enjoying delicious homemade bakes with families and friends throughout May for 'Cake & Tea for CP' and the reinstatement of our popular Christmas Mini Market, to the Cardiff Half Marathon, it was encouraging to see a great response to a range of fundraising activities and events to help us raise vital funds.

Throughout the summer months, we also hosted a number of special events to mark our birthday year, such as our 30th Birthday Walk which saw over 150 of our families, friends and supporters come together to share their own personal stories and experiences with one another as we walked together around Cardiff Bay.

Digital fundraising and the growing popularity of Facebook fundraising challenges played a significant role in recruiting new supporters to our charity, and we were thrilled that over 160 individuals from across Wales, and further afield, actively participated in one of our two Facebook fundraising challenges throughout the year, 125 of them fundraising for us for the first time.

Achievements and Performance 2022-23 (continued)

Although the cost-of-living crisis and rising energy costs dominated the headlines we exceeded our Big Give Christmas Challenge target. Thanks to the match funding support from The Hospital Saturday Fund,

Barratt Homes, and The Simon Gibson Trust, we raised £23,814 in just 7 days to help fund our early intervention service 'Better Start, Better Future'.

Throughout the year, we continued to nurture the special relationships that we have with our corporate partners, including Slater and Gordon, Mowgli Street Food, St Joseph's Hospital, Hugh James, and Blue Self Storage, all of which have supported events, campaigns and appeals throughout the year.

Trusts income continues to be one of our largest sources of support. We would like to extend special thanks to the Moondance Foundation, the Masonic Charitable Foundation, BBC Children in Need and the Garfield Weston Foundation in particular for their vital support during the year.

As we look to the future, the rise in referrals and increasing costs will mean that we will need to continue to grow fundraising income. The Senior Leadership Team and Board of Trustees are currently developing a more robust and sustainable business model for future years, following the appointment of a Director of Fundraising & Communications in January 2023.

Volunteers

As a charity, the time and effort put in by the volunteers is important to the running of the charity and makes a huge difference to what we are able to achieve. This was only possible with the help of the 50 plus volunteers who work in our shops (both high street and online).

In March 2023 we recruited a new HR and Volunteers Manager. During the year coming year this will enable us to improve our volunteer processes and stewardship as well as focus on building the volunteer base for both shops and the therapy centre.

Several volunteer groups have made significant contributions to the Centre's work and fundraising over a number of years. Special mention needs to go to the Friends of Bobath Wales and the Cwm Crafters, all of whom deserve our thanks and gratitude for their generous and ongoing support.

Campaigning and influencing

Cerebral Palsy Awareness Month (CPAM) took place in March 2023. The charity's fundraising team worked alongside several schools and corporate organisations to raise awareness by encouraging members to 'go green' for a day during March (green is the official colour for cerebral palsy awareness).

Financial Review

Reserves and Reserves Policy

The Trustees have reviewed the reserves levels, in line with Charity Commission guidance and set aside contingency reserves of £300,000. This amount is set to cover approximately 2 months' worth of running costs. Reserves are reviewed on a regular basis. The revenue reserves at year end were £399,067 and the Trustees further consider that an optimum level of retained revenue reserves of £500,000 is a reasonable target for future years.

Reserves on 31st March 2023 amounted to £3,612,334. This is made up of £2,067,335 of restricted funds, as detailed in note 15 in the accounts and £1,544,999 of unrestricted funds, as detailed in note 16.

Of the unrestricted funds, the Legacy Fund (£5,976) is designated to cover therapy salaries relating to Better Start, Better Future. The Charity Development Fund (£839,956) is also designated, having been initiated by an exceptional donation received during 2017/18 from The Moondance Foundation for specific activities, including the building refurbishment, as detailed in note 16 in the accounts. Allowing for this commitment, adjusted free reserves at 31st March 2023 are approximately £699k (being the revenue reserves and contingency fund only).

Included in restricted funds, are property grants to support the purchases and redevelopment of 1 The Courtyard. This income was received in earlier years and was used to pay for the purchase and redevelopment of the property. The payments made are recognised as a fixed asset (note 10). Depreciation on this asset is expended to the Income and Expenditure account over the useful economic life of the asset, depreciation commenced on the occupation of the property on 1 May 2021. Restricted funds relating to the property amounted to £2,015,637 at 31 March 2023.

Financial position

The Trustees report a deficit for the year of £65,746.

During the year 2022-23, the charity raised £1,671,222 income, from a number of diverse sources. The 4 main sources of income were : Donations (see note 3, 29% of total income), Retail/Trading (see note 5, 27%), Charitable activities (see note 4, 25%) and Capital Funds (see note 3, 18%).

Included within charitable activities income, funding from Local Health Boards continued at a similar level to the previous year, comprising of £332,761. The majority of this income related to an agreed roll-over from a three-year contract (which is currently being renegotiated) with a consortium of six health boards in Wales. Since the year end, the contract has been rolled over for another financial year and negotiations have been ongoing to establish a revised contract. In addition, we have a cost per case contract with the 7th NHS health board. Working in partnership with the NHS is a key part of the strategy, and by working closely with community therapy teams the best outcomes are assured for children who attend.

The £302,520 capital income received in year, in conjunction with £75k received in the previous financial year, enabled phase 2 of the therapy centre building refurbishment to commence. This has involved the installation of a canopy at the front of the building, completion of all interior rooms and the installation of a lift. At year end, work was still ongoing, due for completion and sign off in 2023-24.

Financial Review (continued)

Income from retail activities has shown a more than 10% increase on the previous financial year, as the sector has continued its recovery post-covid. The recruitment in January 2023 of a new Head of Retail position is part of the charity's commitment to increasing the stewardship of the shops and staff/volunteers as well as looking to expand the number of shops.

Expenditure for the year was £1,736,968. This is less than 1% increase on 2021-22 and shows stability in controlling costs.

Building Renovation

Additional capital funding was secured from the Bradbury Foundation and Garfield Weston to enable further renovation work on the building. This commenced in June 2022 and includes completion of all internal spaces, installation of a lift and an external canopy. The contractors (Imium Ltd) went into administration in January 2023 before the works were completed. The charity has since made alternative arrangements for the completions, which are ongoing at the time of signing.

Plans for future periods

The Trustees will continue to work to the stated aims and objectives of the Charity, with new and existing strategies in place to ensure delivery of key priorities. The aim for 2023-24 is to build on increasing income and diversifying income streams, aided by the recent (January 2023) recruitment of a new Director of Fundraising and Head of Retail. In addition, the completion of all building works at the main therapy centre, including a canopy for the visitor parking and a lift, which will improve the access for families and visitors.

Structure, Governance and Management

Cerebral Palsy Cymru is registered with Companies House (registered as a company limited by guarantee, number 02691690) and the Charity Commission (registration number 1010183). It's principal address and registered office is 1 The Courtyard, Ty Glas Avenue, Llanishen, Cardiff CF14 5DX.

The Charity is governed by its Memorandum and Articles of Association.

The Directors of the limited company who served during 2022-23 were:

Paul Lubas
J. Frank Holmes
Caroline Cooksley

None of the directors have any beneficial interest in the company and guarantee to contribute £2 each in the event of the company being wound up.

Structure, Governance and Management (continued)

The governing body of the Charity is its Board of Trustees. The Trustees who served during the year were:

J. Frank Holmes BSc FCA (Chairman)
Paul H. Lubas (Secretary)
Steve Jones (Vice Chair)
Christine Barber MSc MCSP
Caroline Cooksley
Martin Gush (retired 24 November 2022)
Marie Wood (retired 23 January 2023)
Toby Jones (appointed 16th March 2023)
Jason Llewellyn (appointed 16th March 2023)
Vicky Stephenson (appointed 16th March 2023)
Lisa Tregale (appointed 16th March 2023)

Recruitment of Trustees is carried out by recommendation and introduction; appointment of Trustees is by majority vote of the Board of Trustees. This process takes into account the background and experience of the applicants to ensure that a wide skillset and diverse experiences are included in the trustee body, including management, senior therapists and parents of children with cerebral palsy. Induction procedures for Trustees include familiarisation with the Charity's policies & procedures, provision of previous annual reports and minutes of meetings, a Trustee Handbook, and introduction to staff and volunteers. Throughout their tenure, trustees also undertake periodic training on safeguarding, and equality & diversity amongst others to ensure their knowledge is up-to-date.

The Board of Trustees continues to carry out business through sub-committee meetings, dealing with Fundraising, Therapy, and Finance & General Purposes. The sub committees meet approximately every three months, in advance of the main Board meetings which are also quarterly. In addition, a Remuneration sub-committee meets once a year before the budget is agreed and additionally if required.

Directors' Responsibilities

Company Law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the affairs of the charity and of the surplus or deficit of the charity for that period. In preparing these financial statements, the directors are required to: -

- Select suitable accounting policies and then apply them consistently;
- 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 operation.

The directors are responsible for keeping proper accounting records which 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.

Structure, Governance and Management (continued)

Risk

The Trustees actively review the principal risks which in their opinion could affect the Charity, and consider that the Charity's policies, including its reserves policy, and reporting arrangements with regard to all major strategic, financial and operational areas, will mitigate these risks. A Risk Register is maintained which outlines the potential risks to the charity and specifies control measures and crisis management procedures. This document is under constant review by the management team and regularly reviewed by the board of trustees. In addition, a contract is in place with a specialist third party organisation to ensure that all legal commitments to risk management are undertaken.

Reference & Administrative Details

Day-to-day management of the Charity has been delegated by the trustees to the Management Team, headed by the Centre Director, Jenny Carroll MA MCSP PGC(HE) and supported by the Director of Fundraising (appointed January 2023), the Head of Finance & Operations, the Head of Therapy and the Head of Retail (appointed January 2023).

Banking services are provided by Lloyds & Barclays (current accounts) and Virgin Banking & Charity Bank (deposit accounts).

The auditors for 2022-23 were Clifton House Partnership and they have confirmed that they are willing to continue in office and a resolution to re-appoint them was agreed at the November 2023 annual general meeting.

Trustees' Responsibilities in relation to the financial statements

The trustees are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and the United Kingdom accounting standards (United Kingdom 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 charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company 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 SORPS;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclose 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 preparing the trustees' annual report and financial statements in accordance with applicable law and the United Kingdom accounting standards (United Kingdom Accepted Accounting Practice).

Trustees' Responsibilities in relation to the financial statements (continued)

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 charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company 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 SORPS;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclose 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 which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company 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 (as defined by section 418 of the Companies Act 2006), of which the charitable company auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make them 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 charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditors

The auditors, CHP Accountants Limited, are willing to continue in office and a resolution to re-appoint them will be proposed at the annual general meeting.

Approval

This report was approved by the trustees as members of the charitable company on 25 January 2024 and was signed on their behalf by:

J F Homes

Director / Trustee
Date: 25 January 2024

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
CEREBRAL PALSY CYMRU
YEAR ENDED 31ST MARCH 2023**

Opinion

We have audited the financial statements of Cerebral Palsy Cymru ("the charitable company") for the year ended 31st March 2023, which comprise the statement of financial activities, balance sheet, statement of cash flows 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, including Financial Reporting Standard 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 charitable company's affairs as at 31st March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended, and
- 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 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the 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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 that regard.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
CEREBRAL PALSY CYMRU (continued)
YEAR ENDED 31ST MARCH 2023**

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' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements, and
- the Trustees' Annual Report has been prepared in accordance with applicable legal and regulatory requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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

- adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us, or
- the charitable company's 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 take advantage of the small companies' exemptions as set out in Section 1A of FRS 102.

Responsibilities of the trustees

As explained more fully in the statement of Trustees responsibilities, the trustees 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 they 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 directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the 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 ISA's (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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
CEREBRAL PALSY CYMRU (continued)
YEAR ENDED 31ST MARCH 2023**

Based on our understanding of the sector that the charitable company operates in we identified that the principal risks of non-compliance with laws and regulations related to breaches of UK regulatory principles and we considered the extent to which non-compliance might have a material effect on the company financial statements.

We also considered those laws and regulations that have a direct impact on the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to manipulate financial performance.

Audit procedures performed included:

- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Identifying and reviewing journal entries to ensure that we understood the reasoning behind them and agreed that they were appropriate;
- Selecting a sample of transactions and tracing to documentation to establish that they are bonafide business transactions; and
- Designing audit procedures to incorporate unpredictability around the nature, timing or extent of our testing.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. 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 auditor's report.

As part of an audit in accordance with ISA's (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
CEREBRAL PALSY CYMRU (continued)
YEAR ENDED 31ST MARCH 2023**

Use of our report

This report is made solely to the 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 charitable company's members those matters that 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 charitable company and the charitable company's members as a body for our audit work, for this report, or for the opinions we have formed.

Ashok K. Aggarwal FCA (Senior Statutory Auditor)

**For and on behalf of CHP Accountants Limited
Chartered Accountants and Statutory Auditors
Clifton House
Four Elms Road
Cardiff
CF24 1LE**

Date:

CEREBRAL PALSY CYMRU
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31ST MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from :					
Donations and Legacies	3	335,952	146,671	482,623	436,728
Covid 19 Support	3	-	-	-	200,640
Capital Funds	3	20	302,500	302,520	137,011
Charitable Activities	4	412,611	-	412,611	442,666
Retail and Other Activities	5	453,823	-	453,823	411,303
Investment Income	6	5,301	-	5,301	1,719
Other Income		14,344	-	14,344	1,071
Total Income		1,222,051	449,171	1,671,222	1,631,138
Expenditure on :					
Raising Funds	7				
Retail		278,754	10,683	289,436	280,143
Fundraising		223,259	7,577	230,837	214,553
		<u>502,013</u>	<u>18,260</u>	<u>520,273</u>	<u>494,696</u>
Charitable Activities	8				
Therapy Provision		800,285	188,165	988,450	1,016,569
Administration and Governance	9	224,457	3,788	228,245	224,208
Total Expenditure		1,526,755	210,213	1,736,968	1,735,473
Net Income/(Expenditure)		(304,704)	238,958	(65,746)	(104,335)
Transfers Between Funds		-	-	-	-
Net movement in funds		(304,704)	238,958	(65,746)	(104,355)
Total Funds at 1st April 2022		1,849,703	1,828,377	3,678,080	3,782,415
Total Funds at 31st March 2023		1,544,999	2,067,335	3,612,334	3,678,080

The notes set out on pages 18 to 30 form an integral part of these financial statements.

CEREBRAL PALSY CYMRU
BALANCE SHEET
YEAR ENDED 31ST MARCH 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible Assets	12	2,796,831	2,565,724
Current Assets			
Stock of promotional items		6,666	8,753
Debtors	13	93,856	116,467
Cash at bank and in hand		906,650	1,244,452
		<u>1,007,712</u>	<u>1,369,672</u>
Current Liabilities			
Creditors: Amounts falling due within one year	14	<u>(191,669)</u>	<u>(257,316)</u>
Net Current Assets		<u>815,503</u>	<u>1,112,356</u>
Net assets		<u><u>3,612,334</u></u>	<u><u>3,678,080</u></u>
Funds of the Charity			
Restricted Funds - Building	15	2,015,367	1,751,655
- Other	15	<u>51,968</u>	<u>76,722</u>
		2,067,335	1,828,377
Unrestricted Funds			
Contingency Fund	16	300,000	300,000
Legacy Fund	16	5,976	17,976
Charity Development Fund	16	839,956	987,895
Revenue Reserves		399,067	543,832
Total Unrestricted Funds		<u>1,544,999</u>	<u>1,849,703</u>
		<u><u>3,612,334</u></u>	<u><u>3,678,080</u></u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These accounts were approved by the Board of Trustees on 25 January 2024 and were signed on its behalf by:

J F Holmes

Director/Trustee

Date: 25 January 2024

Company No: 02691690

The notes set out on pages 18 to 30 form an integral part of these financial statements.

CEREBRAL PALSY CYMRU
STATEMENT OF CASH FLOWS
YEAR ENDED 31ST MARCH 2023

	Note	£	2023 £	2022 £
Cash generated from / (used in) operating activities	21		(4,385)	(214,698)
Cash flows from investing activities				
Investment income – Interest receivable		5,301		1,719
Purchase of tangible fixed assets		(338,718)		(347,894)
			<u>(333,417)</u>	<u>(346,175)</u>
Increase / (decrease) in cash and cash equivalents in the year			(337,802)	(560,873)
Cash and cash equivalents at the beginning of the year			<u>1,244,452</u>	<u>1,805,325</u>
Total cash and cash equivalents at the end of the year			<u>906,650</u>	<u>1,244,452</u>

The notes set out on pages 18 to 30 form an integral part of these financial statements.

1. STATUTORY INFORMATION

Cerebral Palsy Cymru is a registered charitable company limited by guarantee that is registered in England and Wales under charity number 1010183 and company number 02691690. The principal address is 1 The Courtyard, Ty Glas Avenue, Llanishen, Cardiff, Wales, CF14 5DX. The nature of the charity's operations and principal activities are disclosed within the Trustees' Report.

2. ACCOUNTING POLICIES

a) Basis of Preparation

The financial statements of the charitable company, which is a public benefit entity under FRS 102 have been prepared in accordance with Charities SORP (FRS102) 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention or transaction value unless otherwise stated in the relevant accounting policy note(s).

The charitable company's functional and presentational currency is the pound sterling (£), and balances are rounded to the nearest £.

b) Preparation of the accounts on a going concern basis

At the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company, has adequate resources to continue in operational existence for the foreseeable future. The trustees have reviewed the reserves policy which supports the long-term business plan of the charitable company. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

c) Incoming resources

Income is recognised when the charitable company has entitlement to the funds, any performance conditions attached to the items(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. It is derived from the activities outlined below.

Fees receivable from Welsh Local Health Boards in respect of therapy provision is recognised when invoiced.

Donations and voluntary income are recognised when they are received. Where refundable income is received in respect of a specified event or project, the income is deferred until completion of that event or project.

Grant (including government grants) is recognised when the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably (and is not specifically deferred). Grant and voluntary income which are received to fund specific purposes are recognised as restricted incoming resources in the year in which the charitable company is entitled to funds. Revenue grants are credited as incoming resources when they are receivable, provided conditions for receipt have been complied with.

c) Incoming Resources (continued)

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executors to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably.

Income from fundraising events organised by the charity is disclosed net of directly attributable expenditure. Income received in advance of such events is deferred until the criteria for income recognition are met.

The value of the goods donated for sale in the shops operated by the charitable company is recognised at the point of sale unless it is practicable for the goods to be measured at fair value on receipt. For these items the value is recognised as stock on the balance sheet and then release to the income statement when the item is sold.

Gift aid receivable is included in income when there is a valid declaration from the donor.

Donated goods capitalised as tangible fixed assets are included as Income from Donations and Legacies at their fair value at the time of receipt.

Investment income comprises of bank deposit interest.

d) Expenditure

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.

Resources are allocated to a particular activity where the cost relates directly to that activity. However, certain minor overheads are apportioned on the basis of the estimated applicability to the various activity areas.

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

e) Taxation

The charitable company is exempt from income and corporation tax on income and gains to the extent that they are applied for their charitable objects.

f) Tangible fixed assets

All tangible fixed assets are included at cost less accumulate depreciation. There are no heritage assets.

At present there are no circumstances existing to suggest that an impairment reive of the carrying value of fixed assets is required. This position is reviewed on an annual basis. Any impairment is recognised in the year in which it occurs.

g) Depreciation

Depreciation is calculated to write off cost or valuation, less estimated residual value, of tangible fixed assets over their estimated useful lives. The annual depreciation rates and methods are as follows.

Freehold Buildings	-	50 years
Fixtures and Equipment	-	5 to 10 years
IT Equipment	-	3 years
Therapy Equipment	-	5 years

Assets under construction are carried at cost and are not depreciated until they come into use.

h) Stock

Stock of promotional items is valued at the lower of cost and net realisable value. Cost is determined on a first-in, first-out basis. Net realisable value is based on estimated selling price, less any further costs to realisation. Stock does not include goods donated for sale in charity shops unless it is practicable for the goods to be measured at fair value on receipt.

i) Debtors

Debtors are recognised at the settlement amount due after any discounts offered. Prepayments are valued at the amount prepaid net of any discounts due.

j) Cash at bank and in hand

Cash at bank and in hand 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 or similar account.

k) Creditors and provision

Creditors and provision are recognised when the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

l) Financial instruments

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

m) Fund Accounting

Funds held by the charity are either:

- Unrestricted General Funds – these are funds, which can be used in accordance with the charitable objectives at the discretion of the trustees.
- Unrestricted Designated Funds – these are funds set aside by the trustees out of unrestricted general funds for specific future purpose or projects.
- Restricted Funds – these are funds that 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.

n) Assets Leased

Assets held under finance leases and hire purchase contracts are capitalised in the balance sheet and depreciated over their expected useful lives. The interest element of leasing payments is charged to the Income and Expenditure Account over the term of the lease. All other leases are regarded as operating leases, and rentals are charged on a straight-line basis over the term of the lease.

o) Pensions

Contributions to the charitable company's defined contribution pension schemes are charged to the Income and Expenditure Account in the accounting period for which they are due.

p) Termination benefits

Termination benefits are recognised as an expense in the income and expenditure account loss immediately. Termination benefits are recognised as a liability and expense only when the company is demonstrably committed either to terminate the employment of an employee or group of employees or to provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31ST MARCH 2023

3. INCOME FROM DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations and Legacies		
Legacies	2,409	-
Moondance Foundation	50,000	50,000
Moondance Foundation (Therapist)	48,028	-
Hodge Foundation	-	31,711
Slater and Gordon	36,000	36,000
Mowgli Street Food	20,840	12,158
Garfield Weston	-	5,000
Waterloo Foundation	-	10,000
Lottery Community Fund	10,000	41,509
WCVA TSRF 3	28,788	-
Harding Evans	11,859	-
St Joseph Hopsital	10,000	
Other Trust and Corporate	100,630	87,371
Other Private Donations	164,069	162,979
Covid 19 Support		
Local Authority Grants	-	12,000
CJRS Grant	-	8,143
Welsh Government	-	15,000
Lottery Community Fund	-	16,084
Moondance Foundation (Therapist)	-	41,398
WCVA VSRF	-	43,335
WCVA TSRF 2	-	64,680
Capital Funds		
Bradbury Foundation	300,000	-
St James Place	2,500	-
Other Donations	20	12,011
Garfield Weston	-	75,000
Glamorgan GVS	-	10,000
National Lottery	-	10,000
Slater and Gordon	-	20,000
Hugh James	-	10,000
	785,143	774,379

4. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Local Health Authorities	332,761	341,419
Therapy Courses	48,276	66,025
Challenges & Fundraising Activities	31,574	35,222
	<u>412,611</u>	<u>442,666</u>

Local Health Authority income related to the provision of therapy sessions.

5. RETAIL AND OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Retail Shop Sales	390,787	334,346
Retail Online Sales	17,504	11,251
Retail Rag	18,066	20,369
Retail Gift Aid	22,400	42,119
Other	5,066	3,218
	<u>453,823</u>	<u>411,303</u>

6. INVESTMENT INCOME

	2023	2022
	£	£
Bank Deposit Interest	<u>5,301</u>	<u>1,719</u>

7. EXPENDITURE ON RAISING FUNDS

	Unrestricted	Restricted	Total	Total
	£	£	2023	2022
	£	£	£	£
<u>Retail</u>				
Retail Staff Costs	161,575	-	161,574	163,975
Retail Costs	113,371	10,683	124,054	110,805
Retail Direct Costs	3,808	-	3,808	5,363
	278,754	10,683	289,436	280,143

	Unrestricted	Restricted	Total	Total
	£	£	2023	2022
	£	£	£	£
<u>Fundraising</u>				
Fund Raising Staff Costs	147,601	-	147,602	131,487
Fund Raising Direct Costs	19,471	-	19,471	29,521
Establishment	17,232	-	17,232	13,507
Stationery, Telephone & IT	14,694	-	14,694	13,929
Other Costs	5,686	-	5,686	3,658
Depreciation	18,575	7,577	26,152	21,846
Loss on Tangible Fixed Assets	-	-	-	605
	223,259	7,577	230,837	214,553

8. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total	Total
	£	£	2023	2022
	£	£	£	£
Staff Costs	584,567	138,357	722,924	799,963
Establishment	60,315	-	60,315	47,275
Direct Costs	16,044	-	16,044	21,756
Professional Fees	24,536	11,936	36,472	37,400
Stationery, Telephone & IT	37,391	-	37,391	34,868
Training	13,900	-	13,900	9,234
Travel and Accommodation	17,460	-	17,460	14,757
Other Costs	11,725	-	11,725	11,553
Depreciation	34,347	37,872	72,219	39,763
	800,285	188,165	988,450	1,016,569

9. EXPENDITURE ON ADMINISTRATION AND GOVERNANCE

	Unrestricted	Restricted	Total	Total
	£	£	2023	2022
			£	£
Staff Costs	189,905	-	189,905	159,075
Establishment	8,617	-	8,617	6,754
Auditors Remuneration	9,000	-	9,000	9,000
Stationery, Telephone & IT	10,473	-	10,473	10,887
Other Costs	1,011	-	1,011	-
Depreciation	5,451	3,788	9,239	38,492
	224,457	3,788	228,245	224,208

10. STAFF COSTS

The cost of employing staff was :

	2023	2022
	£	£
Wages and Salaries	1,034,765	1,062,046
Social Security Costs	100,117	95,215
Pension Costs	87,123	97,239
	1,222,005	1,254,500

The earnings of two employees totalled over £60,000 during the year and one fell within the band £60,001 – £70,000 and one fell within the band £80,001 - £90,000 (2022 – One in band £70,001 - £80,000). The associated pension cost amounted to £ 20,379 (2022 -£11,137).

No trustees received any remuneration. No expenses were reimbursed to trustees during the year.

The average weekly number of employees during the year was:

	2023	2022
Fundraising and Publicity (Inc. Retail)	16	17
Management and Administration	9	8
Therapy	15	15
	40	40

11. PENSIONS

The Charity operates a defined contribution pensions scheme. The pensions cost charge for the year represents contributions payable by the Charity to the scheme and amount to £29,174 (2022- £27,379)

The Charity also contributes to the NHS Pension scheme, whose fund is held independently of the Charity. The Scheme is an unfunded defined benefit scheme but the charity is unable to identify its share of underlying assets and liabilities.

Employer contributes rates are reviewed every four years following a scheme calculation carried out by a government actuary. On the advice of the actuary, the contributions may be varied from time to time to reflect changes in the scheme's liabilities.

The contributions to this NHS scheme in the year were £59,749 (2022- £69,860)

12. TANGIBLE FIXED ASSETS

Cost	Freehold Property £	Fixtures & Equipment £	Therapy Equipment £	IT Equipment £	Total £
At 1 April 2022	2,480,756	170,475	99,630	158,518	2,909,379
Additions	310,021	10,336	-	18,362	338,718
Disposals	-	-	-	-	-
At 31 March 2023	<u>2,790,777</u>	<u>180,811</u>	<u>99,630</u>	<u>176,880</u>	<u>3,248,097</u>
Depreciation					
At 1 April 2022	42,313	130,590	83,230	87,523	343,656
Charge for the year	52,536	11,747	4,811	38,517	107,610
Disposals	-	-	-	-	-
At 31 March 2023	<u>94,849</u>	<u>142,337</u>	<u>88,041</u>	<u>126,040</u>	<u>451,266</u>
Net Book Value					
At 31 March 2023	<u>2,695,928</u>	<u>38,473</u>	<u>11,589</u>	<u>50,840</u>	<u>2,796,831</u>
At 31 March 2022	<u>2,438,443</u>	<u>39,885</u>	<u>16,400</u>	<u>70,995</u>	<u>2,565,723</u>

13. DEBTORS

	2023	2022
	£	£
LHB Funding Due	4,667	6,370
Accrued Income (Courses and Events)	21,005	19,234
Gift Aid	8,344	43,384
Retail Rents Prepaid	7,983	7,739
Retail Rag Collection	5,074	3,734
Other Debtors & Prepayments	43,331	36,006
VAT	3,452	-
	93,856	116,467

14. CREDITORS: Amounts falling due within one year

	2023	2022
	£	£
Trade Creditors	27,219	38,263
Social Security & Other Taxes	-	4,378
Audit & Accountancy	9,000	9,000
Deferred Income	132,256	106,934
Other Creditor & Accruals	23,194	98,741
	191,669	257,316

Analysis of Deferred Income

Deferred income consists of income received in respect of training income and grants to be utilised in future periods.

	2023	2022
	£	£
Brought forward at 1 April	106,934	234,425
Released in the year	(85,721)	(234,425)
Deferred in the year	111,043	106,934
Carried forward at 31 March	132,256	106,934

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31ST MARCH 2023

15. RESTRICTED FUNDS

	Balance	Movement in Year		Balance
	01/04/2022	Income	Expenditure	31/03/2023
<u>Fixed Assets Property Funds</u>				
Various Property Grants	184,388	-	(3,757)	180,631
Welsh Government Grant Property	1,472,500	-	(30,000)	1,442,500
Glamorgan GVS	9,950	-	(200)	9,750
Lottery Awards	9,817	-	(200)	9,617
Garfield Weston Phase 2	75,000	-	(1,500)	73,500
Bradbury Foundation	-	300,000	(3,093)	296,907
St James Place Charitable Foundation	-	2,500	(38)	2,462
	1,751,655	302,500	(38,788)	2,015,367
<u>Fixed Asset Equipment Funds</u>				
Sundry Small Specific Grants	10,960	-	(2,192)	8,768
Booster (Children in Need)	508	-	(270)	238
Audio visual equipment (Welsh Government)	16,104	-	(8,333)	7,771
	27,572	-	-	10,795
<u>Better Start, Better Future Funds</u>				
Masonic Charitable Foundation	-	19,800	(4,950)	14,850
Simon Gibson Charitable Trust	-	3,000	(3,000)	-
Florence Shute Millennium Trust	-	2,000	(2,000)	-
Hospital Saturday Fund	-	2,000	(2,000)	-
	-	26,800	-	11,950
<u>Primary Steps Fund</u>				
Hodge Foundation	31,801	-	(31,801)	-
<u>Children in Need Fund</u>				
Escapades	-	24,439	(24,439)	-
Hemi Camp	-	9,978	-	9,978
Uplift	-	500	(500)	-
	-	34,917	(24,939)	9,978
<u>Moondance Fund</u>				
Therapist Funding	753	47,275	(48,028)	-
<u>WCVA Third Sector Resilience Fund 3</u>				
E Commerce Development	-	28,788	(24,338)	4,450
<u>Other Restricted Funds</u>				
Sick Children in Wales Trust - Van Hire	16,596	-	(10,683)	5,913
Sir Jules Thorn Charitable Trust - Family Support	-	2,500	(2,500)	-
Neumark Foundation - Therapy North Wales	-	1,458	(1,458)	-
C3SC - Unpaid Carers Grant	-	1,933	(1,933)	-
C3SC - HAU Third Sector Youth Voice Wales	-	3,000	(3,000)	-
	16,596	8,891	(19,574)	5,913
	1,828,377	449,171	(210,213)	2,067,335

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31ST MARCH 2023

16. UNRESTRICTED DESIGNATED FUNDS

	Balance at 01.04.22 £	Tfr General Reserves £	Expenditure £	Balance 31.03.23 £
Contingency Fund	300,000	-	-	300,000
Legacy Fund	17,976	-	(12,000)	5,976
Charity Development	987,895	-	(147,939)	839,956
	<u>1,305,871</u>	<u>-</u>	<u>(159,939)</u>	<u>1,145,932</u>

Purpose of Funds

Contingency Fund: Represents the minimum level of unrestricted revenue reserves that it is the charity's stated policy to maintain.

Legacy Fund: Single legacy receipt to be used to fund "Better Start Better Future" baby intervention programme.

Charity Development Fund: Single grant from Moondance Foundation in 2017/18, half of which will be used to finance an expansion in the charity's therapy services, while the other half is spent on the renovation of the property 1 The Courtyard, Ty Glas Avenue, Cardiff, CF14 5DX.

Funds relating to the property amounted to £661,705 at 31 March 2023, this fund is being expended at £13,762 per annum being the rate of depreciation. Funds relating to service expansion amounted to £164,489 as at 31 March 2023.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Total £
RESTRICTED FUNDS	2,015,367	51,968	2,067,335
UNRESTRICTED FUNDS	781,464	763,535	1,544,999
	<u>2,796,831</u>	<u>815,503</u>	<u>3,612,334</u>

18. FINANCIAL COMMITMENTS

At 31 March 2023 the Charity had commitments under non-cancellable operating leases as follows:

	2023 £	2022 £
Payments Due		
Within One Year	7,500	15,000
Between One and Five Years	-	7,500
	<u>7,500</u>	<u>22,250</u>

19. RELATED PARTY TRANSACTIONS

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity in the reporting period.

No trustee expenses have been incurred in the reporting period

During the year one trustee received £12,385 (2022-£4,576) for the provision of early intervention tutoring services to the charity.

20. GOING CONCERN

The commercial viability of the organisation is dependent upon continued support through grants, donations and other types of funding support, such as statutory funding from Local Health Boards.

21. RECONCILIATION OF INCOME/(EXPENDITURE) TO NET CASH FLOWS FROM OPERATION ACTIVITIES

	2023	2022
	£	£
Net movement in funds	(65,746)	(104,335)
Add back:		
Depreciation	107,610	100,101
Loss on disposal of tangible fixed assets	-	605
Deduct:		
Investment income	(5,301)	(1,719)
Decrease/(Increase) in stocks	2,087	(5,420)
Decrease/(Increase) in debtors	22,611	(23,693)
Increase/(Decrease) in creditors	(65,647)	(180,237)
Net cash generated from/(used in) operating activities	(4,385)	(214,698)

22. COMPANY LIMITED BY GUARANTEE

The organisation is a company limited by guarantee, and as such does not have a share capital.

Each member's liability is limited to an amount not exceeding £2.

Accounts

Company No: 02691690
Reg. Charity No: 1010183

CEREBRAL PALSY CYMRU
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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**CEREBRAL PALSY CYMRU
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2022**

The directors and trustees have pleasure in presenting their annual report and financial statements for the year ended 31st March 2022.

Structure, Governance and Management (including Reference and Administrative Details)

Cerebral Palsy Cymru (formally Bobath Children's Therapy Centre Wales) is registered with Companies House (registered as a company limited by guarantee, number 02691690) and the Charity Commission (registration number 1010183).

The Charity is governed by its Memorandum and Articles of Association.

The Directors of the limited company who served during 2021-22 were:

Paul Lubas

J. Frank Holmes

Caroline Cooksley

None of the directors have any beneficial interest in the company and guarantee to contribute £2 each in the event of the company being wound up.

The governing body of the Charity is its Board of Trustees. The Trustees who served during the year were:

J. Frank Holmes BSc FCA (Chairman)

Paul H. Lubas (Secretary)

Steve Jones (Vice Chair)

Christine Barber MSc MCSP

Martin Gush

Caroline Cooksley

Marie Wood

Under the terms of the governing document, all Trustees retire at each AGM and are eligible for re-election.

Recruitment of Trustees is carried out by recommendation and introduction; appointment of Trustees is by majority vote of the Board of Trustees. Induction procedures for Trustees include familiarisation with the Charity's policies & procedures, provision of previous annual reports and Minutes of meetings, a Trustee Handbook, and introduction to staff and volunteers. Throughout their tenure, trustees also undertake periodic training on safeguarding, and equality & diversity amongst others to ensure their knowledge is up-to-date.

The Board of Trustees continues to carry out business through sub-committee meetings, dealing with Fundraising, Therapy, and Finance & General Purposes. The sub committees meet approximately every three months, in advance of the main Board meetings which are also quarterly. In addition, a Remuneration sub-committee meets once a year before the budget is agreed and additionally if required.

Day-to-day management of the Charity is the responsibility of the Management Team, consisting of the Centre Director, the Head of Income Generation, the Head of Finance & Operations, and the Therapy Manager. The management team reports to the Board of Trustees, which meets approximately every 3 months.

Risk

The Trustees actively review the principal risks which in their opinion could affect the Charity, and consider that the Charity's policies, including its reserves policy, and reporting arrangements with regard to all major strategic, financial and operational areas, will mitigate these risks. A Risk Register is maintained which outlines the potential risks to the charity and specifies control measures and crisis management procedures. This document is under constant review by the management team and regularly reviewed by the board of trustees. In addition, a contract is in place with a specialist third party organisation to ensure that all legal commitments to risk management are undertaken.

Financial Review

Policy on Reserves

The Trustees have reviewed the reserves levels, in line with Charity Commission guidance and increased the minimum free reserves to £300k, referred to in the accounts as the contingency fund. This increase ensures that 2 months' running costs would be covered. Reserves are reviewed on a regular basis and the Trustees further consider that an optimum level of retained free reserves of £500,000 is a reasonable target.

Reserves at 31st March 2022 amounted to £3,678,080. This is made up of £1,828,377 of restricted funds and £1,849,703 of unrestricted funds as per the balance sheet.

Included in restricted funds, are property grants to support the purchases and redevelopment of 1 The Courtyard. This income was received in earlier years and was used to pay for the purchase and redevelopment of the property. The payments made are recognised as a fixed asset (note 10). Depreciation on this asset is expended to the Income and Expenditure account over the useful economic life of the asset, depreciation commenced on the occupation of the property on 1 May 2021. Restricted funds relating to the property amounted to £1,751,655 at 31 March 2022.

The largest proportion of the unrestricted funds, the Charity Development Fund, was initiated by an exceptional donation received during 2017/18 from The Moondance Foundation, which is designated for specific activities, including the building refurbishment, as referred to in note 14 in the accounts. This Reserve amounted to £987,895 at 31 March 2022. In addition, the legacy fund has been set aside specifically to fund the Better Start, Better Future project.

The Charity's adjusted free(Unrestricted) reserves are approximately £843,832 (being the revenue reserves and contingency fund only).

Financial position

The Trustees report a deficit for the year of £104,335

During the year 2021-22, the charity raised £1,631,138 income. There were 3 main sources of income: Donations (note 3, 27% of total income), Charitable activities (note 4, 27%) and Retail/Trading (note 5, 25%). In addition to these, there were a few post-covid support grants, accounting for 12% of income as well as capital funding (8%), which related to the building work undertaken to renovate the therapy centre.

Included within charitable activities income, funding from Local Health Boards continued at a similar level to the previous year, comprising of £341,419. The majority of this income related to an agreed roll-over from a three-year contract (2018/19 – 2020/21) with a consortium of six health boards in Wales. Since the year end, the contract has been rolled over for another financial year and negotiations have been ongoing to establish a revised contract, which is aimed to commence in April 2023. In addition, we have a cost per case contract with the 7th NHS health board. Working in partnership with the NHS is a key part of the strategy, and by working closely with community therapy teams the best outcomes are assured for children who attend.

Although there were no further government-imposed lockdowns in 2021-22, the effects of the pandemic were still very evident in the reduced number of in person events and local community fundraising that were possible during the year, causing a reduction in this income to £21,822 for the year. Although income from these events have not returned to pre-pandemic levels yet, income in the year 2022-23 does show a marked increase for this type of income.

Running therapy courses for professional therapists has been a newly expanded source of income, accounting for £66,025 for the year. The increased and wide-spread use of virtual meeting technology has meant that courses can be offered, either partially or wholly, virtually. This has enabled courses to be offered without geographical restrictions on attendees, thereby enabling attendees to come from around the world. The charity's strategy includes building on this foundation in future years to offer an increased quantity and variety of courses.

Total expenditure for the year was £1,735,473. This is an increase on last year but a return to pre-pandemic levels. As detailed in note 7 in the accounts, the expenditure in 2020-21 was reduced by a one-off gain on the sale of the therapy centre at Park Road. In comparison to pre-pandemic levels (2019-20) the expenditure is stable.

Objectives and Activities

The Charity's main objects as set out in the governing document are "to provide treatment and care for children and adults with cerebral palsy, to provide teaching, training and other facilities to physiotherapists, speech therapists and occupational therapists, and to undertake scientific research work into the cause, effects and treatment of cerebral palsy".

The Charity's Mission statement is:

"To improve the quality of life of children in Wales who have cerebral palsy".

This is done through the provision of individual therapy and other related interventions, providing a range of physiotherapy, occupational therapy, and speech & language therapy treatments to children aged 0 – 18 with cerebral palsy or related neurological disorders, both in the Centre and at external sites. The charity delivers its services using a family-centred model which aims to be inclusive and respectful, providing a supportive environment which encourages co-production with families.

The Charity's activities include the provision of training to community therapists and those involved in the care of children with cerebral palsy, and undertaking audit and small-scale research into the effectiveness of the service and treatments for cerebral palsy.

Public Benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

The aims of the Charity benefit the public by providing treatments that offer support, relief and assistance to those with a disability (cerebral palsy and allied neurological conditions), promoting understanding and expertise in the treatment of cerebral palsy, and offering an empowering, empathetic knowledgeable environment in which children with cerebral palsy and their families can receive assistance.

In addition to the above, public benefit is achieved through:

- Providing a free at point of access early intervention service Better Start Better Future.
- Subsidy from charitable funds to top up LHB funding, ensuring that therapy services are always provided at no cost to families using our service.
- The use of charitable funds to assist poorer families with their travel expenses.
- Dissemination of expert knowledge to families, clinical colleagues and the wider community
- Development of a Cerebral Palsy Register for Wales to provide information about the population in Wales living with cerebral palsy and to drive service development and improved quality of life.

Achievements and Performance 2021-22

Ongoing effects of the Covid-19 pandemic

The arrival of Covid-19 in 2020 and the resultant government strategies to deal with the pandemic had the majority of impact on the previous financial year, 2020-21. However, the longer lasting implications were still being felt by the charity throughout the 2021-22 financial year. The final government implemented lockdown which affected retail ended in April 2021 and since then all sites operated by CPC have been fully open, although throughout the year there was still a concern that further lockdowns could be imposed.

During the previous year, Cerebral Palsy Cymru successfully applied to a number of covid related emergency grant funds to assist the charity in getting through the difficult months where almost all of its regular income streams had dried up. Most of these grant funds were no longer available during the year 2021-22, whilst many of the income streams that the charity had prior to the pandemic were still not back to anywhere near pre-covid levels (eg in person events, marathon runs, community fundraising), so for income generation, in particular, developing new income streams, remained a key strategy for the trustees and senior management team.

Since the start of the pandemic, the charity has had a covid policy to ensure that staff, volunteers, and families are all kept as safe as possible, this has been regularly updated in line with external changes. Due to the vulnerability of some of the children that we treat, the measures adopted have often been stricter than those publicised by the government. Ongoing covid positive cases have resulted in a lot of disruption to planned activities as staff and/or families were unable to attend at sometimes very short notice. Staff worked hard to ensure that as far as possible, disruption to therapy provision was kept to a minimum.

Therapy

At the beginning of the year the renovation work was being completed on the new children's centre and therapy sessions were being delivered at Bethel Baptist Church hall on a temporary basis. Therapy was able to commence in Cerebral Palsy Cymru's new children's centre from 1st May 2021. During the previous year, virtual therapy sessions were offered as a response to the lockdown situation. Since returning to face-to-face therapy, virtual sessions have still been offered if/when the situation requires it and also as a feature to enable NHS colleagues or additional family members to participate in a session which is being held face-to-face.

Using a combination of face-to-face and virtual appointments, Cerebral Palsy Cymru provided 387 interventions during the course of the year, benefitting 331 children across 1203 individual appointments.

Therapy via face-to-face appointments became the norm again and it was lovely to welcome families to our newly renovated centre. Our standard intervention consists of seeing a child for a course of sessions (usually 5 or 10) at our centre and 63 children benefitted from these during the year. In addition, more outreach interventions, treating children in their local health board centres were achieved as restrictions due to the pandemic were gradually lifted. Different intervention types are available, depending on the needs of children and their families and in total, 153 children were seen in NHS settings or virtually.

Following a halt during the previous financial year, we were able to run three group interventions, for children of similar ages and disabilities. The first was for 6 younger children with unilateral cerebral palsy, the second for a group of 4 young people with complex needs and the third for 5 young people looking at independent life skills. Each course consisted of a series of sessions across several weeks, developing skills, trying new activities and building relationships, and were well received by those who attended.

For a variety of reasons, Cerebral Palsy Cymru is often the first point of specialist contact for families with a baby at risk of or diagnosed with cerebral palsy. To provide the best support possible for parents/carers at this point in their journey, a senior therapist and the Family Support Coordinator will meet the baby and family for an initial consultation. Many of these babies go on to benefit from our early intervention service, Better Start, Better Future, and this initial assessment is vital in providing families with support and information at an early stage.

The therapy team works in a transdisciplinary manner, combining their specialist skills from either a physiotherapy, occupational therapy, or speech & language therapy background, to provide a service tailored to each child's needs. The Family Support Coordinator works closely with the therapy team to ensure a holistic approach to providing support.

Each child attending for therapy receives a detailed home programme, to enable them to continue therapy activities at home and build on the progress achieved during their treatment. Along with a report on the therapy intervention, these programmes are also circulated to NHS colleagues and other professionals associated with the child, with the consent of the parents. Service models may include full reports and/or home programmes depending on need. A key component of the service is giving parents the knowledge and skills to manage and support their children at home.

Family Support

During the year, Cerebral Palsy Cymru was able to provide direct support to families, delivering 126 sessions with the Family Support Co-ordinator for parents and carers of children and babies with cerebral palsy. This has been key to providing family members with a consistent point of contact, whether for general support or advice/information on a specific topic. In addition, we received 63 new referrals, all of whom had initial discussions with the Family Support Co-ordinator for us to understand more about the family and for them to learn more about the charity.

During the previous financial year, the lockdown restrictions, and risk assessment had suspended our ability to run face-to-face monthly coffee mornings. These mornings offer parents and carers a chance to meet other families with a child with cerebral palsy, build networks and have a chance to share concerns in a safe environment. They are vital to our work with not just the child with cerebral palsy but supporting the wider family. From July 2021 we were very pleased to re-start these monthly events and further support the families who have been able to attend.

Co-production and service user feedback

As a family-centred organisation, families are regularly asked for feedback regarding their needs and experience of the service they have received. The charity uses these findings to ensure that everything we do is family centred and focussed on children's needs.

Training

The training and development of our staff is important to the service we provide. Each therapist employed at the Centre has an individual learning & development plan which supports their continuing professional development. Training is both external and internal ranging from specialist clinical topics to manual handling.

Clinical staff attended conferences and meetings (virtually) relating to cerebral palsy and paediatrics organised by the organisations below as well as other events related to specific therapy disciplines (e.g. baby massage and signalong):

- European Academy of Childhood Disability (EACD)
- British Academy of Childhood Disability (BACD)
- Association of Paediatric Chartered Physiotherapists (APCP)
- International Alliance of Academies of Childhood Disability (IAACD)

Non-clinical staff undertook learning and development in a wide range of relevant subjects. These included First Aid in the workplace, courses run by the Institute of Fundraising, Health & Safety (IOSH), charity finance updates and MS Office.

Research & Sharing Knowledge

As part of the Centre's commitment to increasing knowledge and improving practice, members of the therapy team are encouraged to share their expertise via various teaching opportunities and networking events. Due to the pandemic and increased use of virtual meeting technology, a number of these have been moved online and staff have been able to attend more international conferences. It is hoped that during the next couple of years, Cerebral Palsy Cymru will be able to run events like the Alumni group and Clinical Leads days again.

The Strategic Lead for Clinical Effectiveness continues to focus on the important work of audit and evidence development. This focuses on demonstrating the value of the expert therapy and the effectiveness of the Centre in the context of national and international review. This work helps us ensure that the best possible service and therapy are provided.

We continue to develop links with and support many national and international organisations. The Therapy Manager was the treasurer of both EACD and IAACD. One of the physiotherapists is an active committee member of the Welsh APCP and part of the national Neurodisability group. The work of the British Association of Bobath Trained Therapists (BABTT) is supported at national committee level by the Centre Director and the Therapy Manager. Two therapists are the Welsh representatives for the British Academy of Childhood Disability (BACD). The Centre Director is an active member the IAACD Global Professional Education Committee and was appointed Chair in December 2021 she is also Curator for the IAACD Knowledge Hub and Co-Lead of the Cerebral Palsy Register for Wales.

Teaching

The therapy team have re-organised therapy courses to be delivered either wholly or in part via a digital platform. The training courses include those previously offered such as the Early Intervention course and Level 1 & 2 Management of Cerebral Palsy courses as well as a course on unilateral cerebral palsy. These training courses have proved popular and have been attended by delegates from across the UK and abroad. As part of Cerebral Palsy Cymru's aim to share knowledge, course development and the methods by which courses are disseminated, will be further developed in future years.

The Early Intervention and Assessment for Infants and Young Children at High Risk of Neurodevelopmental Problems – a practical and evidence-based approach course is now fully established as a part-online, part face-to-face course and two cohorts of this course ran during the year. The course offers a comprehensive overview of assessment and early intervention from birth to 12 months encompassing the Ei SMART approach for professional therapists.

A course on the treatment of unilateral cerebral palsy which had been held pre covid was re-designed as an online only course and ran during November.

IT projects

Following the implementation of MS365 in the previous year, the IT infrastructure was further improved with the completion of a project to incorporate MS Teams. This included a Teams-based phone system, allowing all staff to have a direct line number and access to the phone wherever they are working.

Building Renovation

We completed phase 1 of the refurbishment of the Courtyard building and opened to staff in early 2021 and to families for therapy sessions in May 2021. We then began fundraising for a second phase for some essential elements we had not been able to fund in phase 1.

Additional capital funding was secured during the financial year to enable phase 2 of the renovation work, which includes completion of all internal spaces, installation of a lift and an external canopy. Building work for this commenced in June 2022.

This was all made possible by receipt of a Moondance Foundation Grant in 2017-18 and a Welsh Government Capital Grant in 2019-20. Due to ongoing covid-19 restrictions an official opening has not yet been possible however it is hoped that this will be undertaken in 2023.

Income Generation

Under the direction of our Head of Income Generation, the fundraising team work to raise awareness of cerebral palsy and everything that the charity does, as well as raising the profile of the charity and securing income to finance the charity's work. In addition, the charity shops continue to provide additional, essential income.

At the start of the financial year, just after the end of a second lockdown, our four charity shops opened their doors on 12th April 2021. They have slowly increased income to above the levels seen during the depths of the pandemic in 2020-21 and have successfully generated £396,833 in income over the course of the year.

Supported by a grant from the Third Sector Resilience Fund, administered by the Wales Council for Voluntary action, May 2021 saw the exciting launch of our new online charity shop via the platform, Thriftify. During the year, the amount and variety of items for sale has increased as well as the income from this new stream and it is hoped that in time, online sales will provide an additional and sustainable source of income for the Charity.

The number of staff dedicated to working at the charity shops/online sales was 6.0 (FTE) at the end of the year and number of fundraising staff was 3.65 (FTE).

During what continued to be a challenging year, the team raised a total of £813,891 in capital, revenue, and Covid-19 fundraised income.

**CEREBRAL PALSY CYMRU
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2022**

The following summary demonstrates the variety of fundraised income achieved in 2021-22:

- The Moondance Foundation donated £42,151 through their Covid-19 Relief fund to support a therapist's salary for 12 months, of which £41,398 was used in 2021-22 and the remainder is used in April 2022. In addition, they increased their annual core donation from £30,000 to £50,000 this year. The Moondance Big Donation received in 2017-18 continues to be used for transformational strategic projects.
- The Masonic Charitable Foundation awarded a three-year grant of £19,800 per year towards Better Start, Better Future.
- The Third Sector ICF Capital Investment Fund awarded £10,000 towards an additional specialist toilet for reception.
- Waterloo Foundation awarded £10,000 for the second year of a two-year grant towards the funding gap that the financial impact of Covid-19 caused.
- The Edward Gostling Foundation awarded £5,000 in core funding for Better Start, Better Future.
- The Garfield Weston Foundation awarded a capital grant of £75,000 towards phase 2 of the refurbishment of the new children's centre, which will be spent in 2022-23.
- The Bradbury Foundation agreed a capital grant of £300,000 towards phase 2. This amount will be received and spent in 2022-2023.
- Slater and Gordon Lawyers continued to sponsor our initial Consultation Service, helping to fund the vital initial assessment of basis and children who have, or who are at risk of having, cerebral palsy.
- Mowgli Street Food Cardiff continue to support us as their "House Charity" and contributed £13,622 this financial year.
- We were Charity of the Year for the Royal Mint and St Joseph's Hospital.
- Digital fundraising, a newly established income stream, continued to grow with the launch of two Facebook Fundraising Challenges during the year, achieving a combined income of £51,132. We also raised over £20,000 via the annual 7-day online match funding campaign, the Big Give Christmas Challenge.
- Community-based activities began to return slowly with the launch of our first newly rebranded 'Cake & Tea for CP' campaign (previously Bake for Bobath in March) where we asked supporters to have cake sales and coffee mornings in May for the charity. We held our first in-person event, an Afternoon Tea, in September. We held a volunteer open day in March to re-connect in-person with our volunteers.
- Towards the end of the year, we were delighted to launch a new partnership with the National Trust Cymru and celebrate their annual #BlossomWatch campaign alongside our ambassador, Lucy Owen. The National Trust Cymru will be creating a new wellbeing garden at our children's centre later on in the year.
- Although the pandemic has unlocked new avenues of fundraising opportunities for us, such as digital fundraising, overall, some of our key income streams such as events and community fundraising opportunities are still suffering from the effects of the pandemic, and as a result we predict another challenging year ahead as we see the emergency funding opportunities slowly coming to an end.

Covid grants

A number of grants related to ongoing covid support were applied for to assist the charity in getting through the difficulty of loss of regular income sources. Cerebral Palsy Cymru was successful in many of these applications and they are noted as £200,460 in the accounts, which includes both private and government sources.

Volunteers

As a charity, the time and effort put in by the volunteers is important to the running of the charity and makes a huge difference to what we are able to achieve. Following the various covid-related lockdowns during the previous financial year, the shops opened mid-April 2021 and remained open throughout the year. This was only possible with the help of the 80 plus volunteers who work in our shops. Policies were put in place in each shop in line with government advice at the time to ensure the safety of all.

The ongoing effects of covid restrictions were still felt throughout the financial year and for much of the year the government advice was to restrict the number of people physically coming into work. During the normal course of events, the charity's children's centre benefits from the support of a number of volunteers, both individuals and corporate groups, however during 2021-22, for the safety of volunteers this was not possible, and no volunteers were requested to help with centre activities during the year.

Several volunteer groups have made significant contributions to the Centre's work and fundraising over a number of years. Special mention needs to go to the Friends of Bobath Wales and the Cwm Crafters, all of whom deserve our thanks and gratitude for their generous and ongoing support.

In March 2022 with the easing of restrictions, we were able to hold a Volunteer Day and invited all our volunteers to see the new therapy centre. Attendance was good and all attendees had an update on the organisation's plans, as well as being provided with the understanding and knowledge to represent the charity and its works in the wider world. The time and effort that all the volunteers give is invaluable and it was good to be able to thank them for their help and support during the year.

Campaigning and influencing

Cerebral Palsy Awareness Month (CPAM) took place in March 2021 after many years being held in October around World CP Day (6th October). This was to fall in line with an increasing number of cerebral palsy charities in the UK, and around the world, holding an awareness month in March, which includes National Cerebral Palsy Awareness Day on 25th March. Several schools and corporates chose to 'go green' for the day (green is the official colour of global CPAM). We also produced the first Welsh cerebral palsy factsheet which we shared via social media resulting in a high performing post on Facebook with nearly 100 shares and reach of over 7k.

Plans for future periods

The Trustees will continue to work to the stated aims and objectives of the Charity, with new and existing strategies in place to ensure delivery of key priorities. The aim for 2022-23 is to put in place actions to move forward in the "post Covid" world by streamlining internal processes and making performance improvements throughout. This will involve strengthening the fundraising team with a new Director of Fundraising, designing and implementing new income streams. A Head of Retail will also be appointed to improve and develop our retail section. There are further plans for building work at the main therapy centre, including a canopy for the visitor parking and a lift, which will improve the access for families and visitors.

**CEREBRAL PALSY CYMRU
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2022**

Trustees' Responsibilities in relation to the financial statements

The trustees are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and the United Kingdom accounting standards (United Kingdom 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 charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company 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 SORPS;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclose 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 which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company 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 (as defined by section 418 of the Companies Act 2006), of which the charitable company auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make them 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 charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditors

The auditors, CHP Accountants Limited, are willing to continue in office and a resolution to re-appoint them will be proposed at the annual general meeting.

Approval

This report was approved by the trustees as members of the charitable company on 20 January 2023 and was signed on their behalf by:

J F Homes

.....
Director / Trustee

Date: 20 January 2023

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CEREBRAL PALSY CYMRU

Opinion

We have audited the financial statements of Cerebral Palsy Cymru ("the charitable company") for the year ended 31st March 2022, which comprise the statement of financial activities, balance sheet, statement of cash flows 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, including Financial Reporting Standard 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 charitable company's affairs as at 31st March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended, and
- 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 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the 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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 that regard.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CEREBRAL PALSY CYMRU (continued)

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' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements, and
- the Trustees' Annual Report has been prepared in accordance with applicable legal and regulatory requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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

- adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us, or
- the charitable company's 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 take advantage of the small companies' exemptions as set out in Section 1A of FRS 102.

Responsibilities of the trustees

As explained more fully in the statement of Trustees responsibilities, the trustees 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 they 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 directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the 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 ISA's (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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CEREBRAL PALSY CYMRU (continued)

Based on our understanding of the sector that the charitable company operates in we identified that the principal risks of non-compliance with laws and regulations related to breaches of UK regulatory principles and we considered the extent to which non-compliance might have a material effect on the company financial statements.

We also considered those laws and regulations that have a direct impact on the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to manipulate financial performance.

Audit procedures performed included:

- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Identifying and reviewing journal entries to ensure that we understood the reasoning behind them and agreed that they were appropriate;
- Selecting a sample of transactions and tracing to documentation to establish that they are bonafide business transactions; and
- Designing audit procedures to incorporate unpredictability around the nature, timing or extent of our testing.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. 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 auditor's report.

As part of an audit in accordance with ISA's (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
CEREBRAL PALSY CYMRU (continued)**

Use of our report

This report is made solely to the 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 charitable company's members those matters that 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 charitable company and the charitable company's members as a body for our audit work, for this report, or for the opinions we have formed.

Ashok K. Aggarwal FCA (Senior Statutory Auditor)

**For and on behalf of CHP Accountants Limited
Chartered Accountants and Statutory Auditors
Clifton House
Four Elms Road
Cardiff
CF24 1LE**

Date: 31 January 2023

CEREBRAL PALSY CYMRU
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments from :					
Donations and Legacies	3	324,087	112,641	436,728	444,607
Covid 19 Support	3	92,625	108,015	200,640	791,844
Capital Funds	3	42,011	95,000	137,011	-
Charitable Activities	4	442,666	-	442,666	375,571
Retail and Other Trading Activities	5	411,303	-	411,303	125,994
Investment Income	6	1,719	-	1,719	7,455
Other Income		1,071	-	1,071	721
Total Income		1,315,482	315,656	1,631,138	1,746,191
Expenditure on :					
Raising Funds	7				
Retail		272,525	7,618	280,143	273,680
Other fundraising		146,755	67,798	214,553	165,048
		<u>419,280</u>	<u>75,416</u>	<u>494,696</u>	<u>438,728</u>
Charitable Activities – Therapy Provision		790,171	235,398	1,025,569	767,405
Administration and Other Costs		211,800	3,408	215,208	177,577
Total Expenditure		1,421,251	314,222	1,735,473	1,383,710
Net Income/(Expenditure)		(105,769)	1,434	(104,335)	362,841
Transfers Between Funds		-	-	-	-
Net movement in funds		(105,769)	1,434	(104,335)	362,841
Total Funds at 1st April 2021		1,955,472	1,826,943	3,782,415	3,419,934
Total Funds at 31st March 2022		1,849,703	1,828,377	3,678,080	3,782,415

The notes set out on pages 19 to 31 form an integral part of these financial statements.

CEREBRAL PALSY CYMRU
BALANCE SHEET 31ST MARCH 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible Assets	10	2,565,724	2,318,535
Current Assets			
Stock of promotional items		8,753	3,333
Debtors and prepayments	11	116,467	92,774
Cash at bank and in hand		1,244,452	1,805,325
		<u>1,369,672</u>	<u>1,901,431</u>
Current Liabilities			
Creditors: Amounts falling due within one year	12	<u>(257,316)</u>	<u>(437,551)</u>
Net Current Assets		<u>1,112,356</u>	<u>1,463,880</u>
Net assets		<u><u>3,678,080</u></u>	<u><u>3,782,415</u></u>
Funds of the Charity			
Restricted Funds - Building	13	1,751,655	1,687,832
- Other	13	<u>76,722</u>	<u>139,111</u>
		1,828,377	1,826,943
Unrestricted Funds			
Contingency Fund	14	300,000	300,000
Legacy Fund	14	17,976	41,976
Charity Development Fund	14	987,895	1,106,406
Revenue Reserves		543,832	507,090
Total Unrestricted Funds		<u>1,849,703</u>	<u>1,955,472</u>
		<u><u>3,678,080</u></u>	<u><u>3,782,415</u></u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These account were approved by the Board of Trustees on 20 January 2023 and were signed on its behalf by:

J F Holmes

Director/Trustee

Date: 20 January 2023

Company No: 02691690

The notes set out on pages 19 to 31 form an integral part of these financial statements.

CEREBRAL PALSY CYMRU
STATEMENT OF CASH FLOWS 31ST MARCH 2022

	Note	£	2022 £	2021 £
Cash generated from / (used in) operating activities	19		(214,698)	561,915
Cash flows from investing activities				
Investment income – Interest receivable		1,719		7,455
Purchase of tangible fixed assets		(347,894)		(647,503)
Sale proceeds of tangible fixed assets		-		400,222
			<u>(346,175)</u>	<u>(239,826)</u>
Increase / (decrease) in cash and cash equivalents in the year			(560,873)	322,089
Cash and cash equivalents at the beginning of the year			<u>1,805,325</u>	<u>1,483,236</u>
Total cash and cash equivalents at the end of the year			<u>1,244,452</u>	<u>1,805,325</u>

The notes set out on pages 19 to 31 form an integral part of these financial statements.

**CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022**

1. STATUTORY INFORMATION

Cerebral Palsy Cymru is a registered charitable company limited by guarantee that is registered in England and Wales under charity number 1010183 and company number 02691690. The principal address is 1 The Courtyard, Ty Glas Avenue, Llanishen, Cardiff, Wales, CF14 5DX. The nature of the charity's operations and principal activities are disclosed within the Trustees' Report.

2. ACCOUNTING POLICIES

a) Basis of Preparation

The financial statements of the charitable company, which is a public benefit entity under FRS 102 have been prepared in accordance with Charities SORP (FRS102) 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention or transaction value unless otherwise stated in the relevant accounting policy note(s).

The charitable company's functional and presentational currency is the pound sterling (£), and balances are rounded to the nearest £.

b) Preparation of the accounts on a going concern basis

At the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company, has adequate resources to continue in operational existence for the foreseeable future. The trustees have reviewed the reserves policy which supports the long-term business plan of the charitable company. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

c) Incoming resources

Income is recognised when the charitable company has entitlement to the funds, any performance conditions attached to the items(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. It is derived from the activities outlined below.

Fees receivable from Welsh Local Health Boards in respect of therapy provision is recognised when invoiced.

Donations and voluntary income are recognised when they are received. Where refundable income is received in respect of a specified event or project, the income is deferred until completion of that event or project.

Grant (including government grants) is recognised when the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably (and is not specifically deferred). Grant and voluntary income which are received to fund specific purposes are recognised as restricted incoming resources in the year in which the charitable company is entitled to funds. Revenue grants are credited as incoming resources when they are receivable, provided conditions for receipt have been complied with.

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

c) Incoming Resources (continued)

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executors to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably.

Income from fundraising events organised by the charity is disclosed net of directly attributable expenditure. Income received in advance of such events is deferred until the criteria for income recognition are met.

The value of the goods donated for sale in the shops operated by the charitable company is recognised at the point of sale unless it is practicable for the goods to be measured at fair value on receipt. For these items the value is recognised as stock on the balance sheet and then release to the income statement when the item is sold.

Gift aid receivable is included in income when there is a valid declaration from the donor.

Donated goods capitalised as tangible fixed assets are included as Income from Donations and Legacies at their fair value at the time of receipt.

Investment income comprises of bank deposit interest.

d) Expenditure

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.

Resources are allocated to a particular activity where the cost relates directly to that activity. However, certain minor overheads are apportioned on the basis of the estimated applicability to the various activity areas.

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

e) Taxation

The charitable company is exempt from income and corporation tax on income and gains to the extent that they are applied for their charitable objects.

f) Tangible fixed assets

All tangible fixed assets are included at cost less accumulate depreciation. There are no heritage assets.

At present there are no circumstances existing to suggest that an impairment reive of the carrying value of fixed assets is required. This position is reviewed on an annual basis. Any impairment is recognised in the year in which it occurs.

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022

g) Depreciation

Depreciation is calculated to write off cost or valuation, less estimated residual value, of tangible fixed assets over their estimated useful lives. The annual depreciation rates and methods are as follows.

Freehold Buildings	-	50 years
Fixtures and Equipment	-	10 years
IT Equipment	-	3 years
Therapy Equipment	-	5 years

Assets under construction are carried at cost and are not depreciated until they come into use.

h) Stock

Stock of promotional items is valued at the lower of cost and net realisable value. Cost is determined on a first-in, first-out basis. Net realisable value is based on estimated selling price, less any further costs to realisation. Stock does not include goods donated for sale in charity shops unless it is practicable for the goods to be measured at fair value on receipt.

i) Debtors

Debtors are recognised at the settlement amount due after any discounts offered. Prepayments are valued at the amount prepaid net of any discounts due.

j) Cash at bank and in hand

Cash at bank and in hand 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 or similar account.

k) Creditors and provision

Creditors and provision are recognised when the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

l) Financial instruments

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

m) Fund Accounting

Funds held by the charity are either:

- Unrestricted General Funds – these are funds, which can be used in accordance with the charitable objectives at the discretion of the trustees.
- Unrestricted Designated Funds – these are funds set aside by the trustees out of unrestricted general funds for specific future purpose or projects.
- Restricted Funds – these are funds that 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.

n) Assets Leased

Assets held under finance leases and hire purchase contracts are capitalised in the balance sheet and depreciated over their expected useful lives. The interest element of leasing payments is charged to the Income and Expenditure Account over the term of the lease. All other leases are regarded as operating leases, and rentals are charged on a straight-line basis over the term of the lease.

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022

o) Pensions

Contributions to the charitable company's defined contribution pension schemes are charged to the Income and Expenditure Account in the accounting period for which they are due.

p) Termination benefits

Termination benefits are recognised as an expense in the income and expenditure account loss immediately. Termination benefits are recognised as a liability and expense only when the company is demonstrably committed either to terminate the employment of an employee or group of employees or to provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022

3. INCOME FROM DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations and Legacies		
Legacies	-	20,000
Moondance Foundation	50,000	30,000
Hodge Foundation	31,711	23,048
Slater and Gordon	36,000	36,000
Mowgli Street Food	12,158	2,901
Merthyr South Wales	-	50,000
Garfield Weston Foundation	5,000	25,000
Admiral	-	25,000
CF in Wales	-	20,000
Waterloo Foundation	10,000	10,000
Lottery Community Fund	41,509	33,207
Other Trusts and Corporate	87,371	50,160
Other Private Donations	162,979	119,290
Covid 19 Support		
Local Authority Grants	12,000	146,285
CJRS Grant	8,143	333,778
Welsh Government	15,000	25,000
CF in Wales	-	15,000
Lottery Community Fund	16,084	24,906
Global Community	-	20,000
Moondance Foundation	41,398	43,875
WCVA VSEF	-	99,938
WCVA TSRF	-	56,250
WCVA VSRF	43,335	22,601
WCVA TSRF 2	64,680	4,212
Capital Funds		
Garfield Weston	75,000	-
Glamorgan GVS	10,000	-
Lottery Award	10,000	-
Slater and Gordon	20,000	-
Hugh James	10,000	-
Other Donations	12,011	-
	774,379	1,236,451

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022

4. INCOME FROM CHARITABLE ACTIVITIES

	£	£
Local Health Authorities	341,419	300,286
Therapy Course	66,025	7,912
Challenges	7,458	24,173
Other Fundraising Events and Activities	27,764	43,199
	<u>442,666</u>	<u>375,571</u>

Local Health Authority income related to the provision of therapy sessions.

5. RETAIL AND OTHER TRADING ACTIVITIES

	2022 £	2021 £
Retail Shop Sales	334,346	118,447
Retail Online Sales	11,251	144
Retail Rag	20,368	5,778
Retail Gift Aid	42,119	-
Other	3,219	1,625
	<u>411,303</u>	<u>125,994</u>

6. INVESTMENT INCOME

	2022 £	2020 £
Bank Deposit Interest	<u>1,719</u>	<u>7,455</u>

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Fundraising and Retail	Charitable Activities	Administration and Other	Total 2022	Total 2021
Staff Costs (Note 8)	295,462	799,963	159,075	1,254,500	1,239,748
Establishment	13,507	47,275	6,754	67,536	26,252
Direct Costs	34,884	21,756	-	56,640	6,055
Professional Fees	-	35,870	-	35,870	30,688
Auditor's Remuneration	-	9,000	-	9,000	9,000
Other Amounts Paid to Auditor:					
Payroll Services	-	1,530	-	1,530	1,830
Stationery, Telephone & IT	13,929	34,868	10,887	59,684	42,222
Training	-	9,234	-	9,234	4,574
Travel and Accommodation	-	14,757	-	14,757	11,127
Retail	110,805	-	-	110,805	113,058
Other costs	3,658	11,553	-	15,211	11,345
Depreciation	21,846	39,763	38,492	100,101	46,832
Loss/(Gain) on :					
Tangible Fixed Assets	605	-	-	605	5,732
19 Park Road	-	-	-	-	(164,753)
	494,696	1,025,569	215,208	1,735,473	1,383,710

8. STAFF COSTS

The cost of employing staff was:

	2022	2021
	£	£
Wages and Salaries	1,062,046	1,034,943
Social Security Costs	95,215	86,902
Pension Costs	97,239	88,059
Redundancy Costs	-	29,845
	1,254,500	1,239,749

The earnings of one employee totalled over £60,000 during the year and fell within the band £70,001 – £80,000 (2021 – One in band £70,001 - £80,000). The associated pension cost amounted to £11,137.

No trustees received any remuneration. No expenses were reimbursed to trustees during the year.

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022

8. STAFF COSTS (continued)

The average weekly number of employees during the year was:

	2022	2021
Fundraising and Publicity (Inc. Retail)	17	23
Management and Administration	8	4
Therapy	15	19
	<u>40</u>	<u>46</u>

9. PENSIONS

The Charity operates a defined contribution pensions scheme. The pensions cost charge for the year represents contributions payable by the Charity to the scheme and amount to £27,379.

The Charity also contributes to the NHS Pension scheme, whose fund is held independently of the Charity. The Scheme is an unfunded defined benefit scheme but the charity is unable to identify its share of underlying assets and liabilities.

Employer contributes rates are reviewed every four years following a scheme calculation carried out by a government actuary. On the advice of the actuary, the contributions may be varied from time to time to reflect changes in the scheme's liabilities.

The contributions to this NHS scheme in the year were £69,860.

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022

10. TANGIBLE FIXED ASSETS

	Freehold Property	Fixtures & Equipment	Therapy Equipment	IT Equipment	Total
	£	£			£
<u>Cost</u>					
At 01/04/21	2,202,551	175,999	97,852	112,809	2,589,211
Additions	278,205	19,475	1,778	48,436	347,894
Disposals	-	(24,999)	-	(2,727)	(27,727)
At 31/03/22	2,480,756	170,475	99,630	158,518	2,909,379
<u>Dep'n</u>					
At 01/04/21	-	139,810	78,460	52,406	270,676
Charge for Year	42,313	16,174	4,770	37,844	101,101
Other	-	(1,000)	-	-	(1,000)
Disposals	-	(24,394)	-	(2,727)	(27,121)
At 31/03/22	42,313	130,590	83,230	87,523	343,655
<u>NBV</u>					
At 31/03/22	2,438,443	39,885	16,400	70,995	2,565,724
At 31/03/21	2,202,551	36,189	19,392	60,403	2,318,535

11. DEBTORS

	2022	2021
	£	£
LHB Funding Due	6,370	-
Event Courses income due/Expenditure Prepaid	19,234	3,902
Furlough Claim Due	-	10,023
Gift Aid	43,384	4,501
Retail Rents Prepaid	7,739	8,562
Retail Rag Collection	3,734	-
Other debtors and prepayments	36,006	65,786
	116,467	92,774

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022

12. CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Sundry Taxes and Social Security	4,378	37,760
Audit & Accountancy	9,000	9,000
Amounts Owed to Bobath London	-	57,544
Deferred Income	106,934	234,425
Other Creditor & Accruals	137,004	98,822
	<u>257,316</u>	<u>437,551</u>

Analysis of Deferred Income

Deferred income consist of income received in respect of training income and grants to be utilised in future periods.

	2022	2021
	£	£
Brought forward at 1 April	234,425	130,695
Released in the year	(234,425)	(93,985)
Deferred in the year	106,934	197,715
Carried forward at 31 March	<u>106,934</u>	<u>234,425</u>

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022

13. RESTRICTED FUNDS

	Balance	Movement in Year		Balance
	01.04.21	Income	Expenditure	31.3.2022
Various Property Grants	187,832	-	(3,444)	184,388
Welsh Government Grant Property	1,500,000	-	(27,500)	1,472,500
Hodge Foundation	31,801	31,711	(31,711)	31,801
Garfield Weston	5,000	5,000	(10,000)	-
Children In Need	9,988	-	(9,988)	-
Sick Children in Wales Trust	24,710	-	(8,114)	16,596
Sundry Small Specific Grants	12,205	-	(1,245)	10,960
Neumark Charitable Foundation	3,750	-	(3,750)	-
Neumark Charitable Foundation	3,333	-	(3,333)	-
CIN Booster	798	-	(290)	508
Community Foundation	14,911	-	(14,911)	-
Lottery Community Fund	8,302	-	(8,302)	-
Welsh Government AV equipment	24,313	-	(8,209)	16,104
Moondance	-	42,151	(41,398)	753
WCVA VSRF	-	43,335	(43,335)	-
WCVA TSRF 2	-	64,680	(64,680)	-
Neumark Charitable Foundation	-	729	(729)	-
Children In Need	-	12,100	(12,100)	-
Global Charities	-	15,000	(15,000)	-
Masonic Charity Fund	-	4,950	(4,950)	-
Oakdale Trust	-	1,000	(1,000)	-
Garfield Weston Phase 2	-	75,000	-	75,000
Glamorgan GVS	-	10,000	(50)	9,950
Lottery Awards	-	10,000	(183)	9,817
	1,826,943	315,656	(314,222)	1,828,377

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022

14. UNRESTRICTED DESIGNATED FUNDS

	Balance at 01.04.21 £	Tfr General Reserves £	Expenditure £	Balance 31.03.22 £
Contingency Fund	300,000	-	-	300,000
Legacy Fund	41,976	-	(12,000)	29,976
Charity Development Fund	1,106,406	-	(118,511)	987,895
	<u>1,448,382</u>	<u>-</u>	<u>(130,511)</u>	<u>1,317,871</u>

Purpose of Funds

Contingency Fund: Represents the minimum level of unrestricted revenue reserves that it is the charity's stated policy to maintain.

Legacy Fund: Single legacy receipt to be used to fund "Better Start Better Future" baby intervention programme.

Charity Development Fund: Single grant from Moondance Foundation in 2017/18, half of which will be used to finance an expansion in the charity's therapy services, while the other half is spent on the renovation of the property 1 The Courtyard, Ty Glas Avenue, Cardiff, CF14 5DX.

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Total £
RESTRICTED FUNDS	1,734,157	94,220	1,828,377
UNRESTRICTED FUNDS	831,567	1,018,136	1,849,703
	<u>2,565,724</u>	<u>1,112,356</u>	<u>3,678,080</u>

16. FINANCIAL COMMITMENTS

At 31 March 2022 the Charity had commitments under non-cancellable operating leases as follows:

	2022 £	2021 £
Payments Due		
Within One Year	15,000	16,875
Between One and Five Years	7,500	22,250
	<u>22,250</u>	<u>39,125</u>

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022

17. RELATED PARTY TRANSACTIONS

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity in the reporting period.

No trustee expenses have been incurred in the reporting period

During the year one trustee received £4,576 for the provision of early intervention tutoring services to the charity.

18. GOING CONCERN

The commercial viability of the organisation is dependent upon continued support through grants, donations and other types of funding support, such as statutory funding from Local Health Boards.

**19. RECONCILIATION OF INCOME/(EXPENDITURE)
TO NET CASH FLOWS FROM OPERATION ACTIVITIES**

	2022	2021
	£	£
Net movement in funds	(104,335)	362,481
Add back: Depreciation charge	100,101	46,832
Loss on disposal of tangible fixed assets	605	5,732
Gain on disposal of 19 Park Road	-	(164,753)
Deduct: Investment income	(1,719)	(7,455)
Decrease / (Increase) in stocks	(5,420)	(3,333)
Decrease / (Increase) in debtors	(23,693)	77,720
Increase / (Decrease) in creditors	(180,237)	244,691
	<u>(214,698)</u>	<u>561,915</u>
Net cash generated from/(used in) operating activities	<u>(214,698)</u>	<u>561,915</u>

20. COMPANY LIMITED BY GUARANTEE

The organisation is a company limited by guarantee, and as such does not have a share capital.

Each member's liability is limited to an amount not exceeding £2.

Accounts

Company No: 02691690
Reg. Charity No: 1010183

CEREBRAL PALSY CYMRU
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

**CEREBRAL PALSY CYMRU
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2021**

The directors and trustees have pleasure in presenting their annual report and financial statements for the year ended 31st March 2021.

Introduction

The annual accounts and related reports for the year ending 31st March 2021 would usually be signed and published earlier than they have this year, but the Covid-19 pandemic has continued to have an effect on the day-to-day workings of the charity throughout this year and into 2021-22. As with the previous year's accounts, these accounts have been written to state the financial position at the end of the year, as well as considering some of the many and varied changes that are still affecting the organisation.

Structure, Governance and Management

During the financial year April 2020 – March 2021, the charity undertook a rebrand exercise which culminated in an official rebrand and rename from Bobath Children's Therapy Centre Wales to Cerebral Palsy Cymru in May 2020. The charity itself remains the same and the registrations with Companies House (registered as a company limited by guarantee, number 02691690) and the Charity Commission (registration number 1010183) have been updated with the name change.

The Charity is governed by its Memorandum and Articles of Association.

The Directors of the limited company who served during 2019-20 were:

Paul Lubas

J. Frank Holmes

Ieuan Coombes (resigned 27 March 2021)

Caroline Cooksley (appointed 27 March 2021)

None of the directors have any beneficial interest in the company and guarantee to contribute £2 each in the event of the company being wound up.

The governing body of the Charity is its Board of Trustees. The Trustees who served during the year were:

J. Frank Holmes BSc FCA (Chairman)

Paul H. Lubas (Secretary)

Steve Jones (Vice Chair)

Christine Barber MSc MCSP

Martin Gush

Caroline Cooksley

Marie Wood

Ieuan Coombes (retired with effect from 31 March 2021)

Under the terms of the governing document, all Trustees retire at each AGM and are eligible for re-election.

Recruitment of Trustees is carried out by recommendation and introduction; appointment of Trustees is by majority vote of the Board of Trustees. Induction procedures for Trustees include familiarisation with the Charity's policies & procedures, provision of previous annual reports and Minutes of meetings, a Trustee Handbook, and introduction to staff and volunteers.

**CEREBRAL PALSY CYMRU
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2021**

The Board of Trustees continues to run through sub-committee meetings, dealing with Fundraising, Therapy, and Finance & General Purposes. The sub committees meet approximately every three months, in advance of the main Board meetings. In addition, a Remuneration sub-committee meets once a year before the budget is agreed and additionally if required.

Day-to-day management of the Charity is the responsibility of the Management Team, consisting of the Centre Director, the Head of Income Generation, the Head of Finance & Operations, and the Therapy Manager. The management team reports to the Board of Trustees, which meets approximately every 3 months.

Risk

The Trustees actively review the principal risks which in their opinion could affect the Charity, and consider that the Charity's policies, including its reserves policy, and reporting arrangements with regard to all major strategic, financial and operational areas, will effectively mitigate these risks. A Risk Register is maintained which outlines the potential risks to the charity and specifies control measures and crisis management procedures. This document is under constant review.

Financial Review

Policy on Reserves

The Trustees have reviewed the reserves levels, in line with Charity Commission guidance and increased the minimum free reserves to £300k, referred to in the accounts as the contingency fund. This increase ensures that 2 months' running costs would be covered. Reserves are reviewed on a regular basis and the Trustees further consider that an optimum level of retained free reserves of £500,000 is a reasonable target.

Reserves on 31st March 2021 amounted to £3,782,415. This is made up of £1,826,943 of restricted funds, as detailed in note 12 in the accounts and £1,955,472 of unrestricted funds, as detailed in note 13. The largest proportion of this, the Charity Development Fund, was initiated by an exceptional amount of £1.5m received during 2017/18 from The Moondance Foundation, which is designated for specific activities, including the building refurbishment, as referred to in note 13 in the accounts. In addition, the legacy fund has been set aside specifically to fund the Better Start Better Future project. Allowing for this commitment, adjusted free reserves are approximately £800k (being the revenue reserves and contingency fund only).

Financial position

The Trustees report a profit for the year of £362,481

The main source of income (45%) came as £791,844 of Covid-19 support funding, from a variety of sources, as listed in note 2 in the accounts. With the loss of so many diverse income sources, this was essential to keeping the charity going. There were many grant applications included in the support funding, and in addition, the Income Generation team raised £511,978 through other supporters, events and initiatives. Retail operations delivered income of £125,994, as their activities were severely affected by a number of imposed lockdowns to the sector. Income from Local Health Board contracts contributed £300,286. Additional income from therapy courses, bank interest and sundry income totalled £16,088.

**CEREBRAL PALSY CYMRU
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2021**

Expenditure for the year was £1,383,710. The decrease on last year (£1, 782,187) was largely due to the restriction across all lines of expenditure in response to the unknown nature of the pandemic and government responses

As detailed in note 5 in the accounts, the expenditure total includes £164.7k gain on the sale of the Park Road, which has also added to the decrease in annual expenditure.

Funding from Local Health Boards continued at a similar level to the previous year. This financial year is the third year of a three-year contract (2018/19 – 2020/21) with a consortium of six health boards in Wales. In addition, a contract has been agreed with the 7th NHS health board. Working in partnership with the NHS is a key part of the strategy, and by working closely with community therapy teams the best outcomes are assured for children who attend.

Objectives and Activities

The Charity's main objects as set out in the governing document are "to provide treatment and care for children and adults with cerebral palsy, to provide teaching, training and other facilities to physiotherapists, speech therapists and occupational therapists, and to undertake scientific research work into the cause, effects and treatment of cerebral palsy".

The Charity's Mission statement is:

"To improve the quality of life of children in Wales who have cerebral palsy".

This is done through the provision of individual therapy and other related interventions, providing a range of physiotherapy, occupational therapy, and speech & language therapy treatments to children aged 0 – 18 with cerebral palsy or related neurological disorders, both in the Centre and at external sites. The charity delivers its services using a family-centred model which aims to be friendly, accessible and to encourage and support input from service users.

The Charity's activities also include the provision of training to community therapists and those involved in the care of children with cerebral palsy, and undertaking audit and small-scale research into the effectiveness of the service and treatments for cerebral palsy.

Public Benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

The aims of the Charity benefit the public by providing treatments that offer relief and assistance to those with a disability (cerebral palsy and allied neurological conditions), promoting understanding and expertise in the treatment of cerebral palsy, and offering a supportive, knowledgeable environment in which children with cerebral palsy and their families can receive assistance.

In addition to the above, public benefit is achieved through:

- Subsidy from charitable funds to top up LHB funding, ensuring that therapy services are always provided at no cost to the receiver, at the point that they are needed.
- The use of charitable funds to assist poorer families with their travel expenses
- Dissemination of expert knowledge to families, clinical colleagues and the wider community

- The support and training of a Cerebral Palsy Clinical Leads group, consisting of senior paediatric community therapists in the three therapy disciplines from across Wales. Bobath Wales provides education days to increase expertise and understanding of cerebral palsy, as well as providing an opportunity for sharing knowledge and information to enable attendees to support and develop services locally. This is provided at no cost to participants.
- Development of a Cerebral Palsy Register for Wales to provide information about the population in Wales living with cerebral palsy and to drive service development and improved quality of life.

Achievements and Performance 2020-21

Response to the Covid-19 pandemic

The arrival of Covid-19 and the resultant government strategies to deal with the pandemic (which started just prior to this financial year), had an immense impact on every area of the charity. Whilst a budget and key activity deliverable targets were set for the financial year 2020-21, the strategic focus of the charity had to change. The strategy to deal with the pandemic followed by the trustees and senior management team was split into 3 progressive sections:

- 1) To initiate a rapid response to minimise the impact of the virus and lockdown measures on the service offered to families & ensuring that staff have the equipment and set up to work from home, whilst reducing costs as much as possible and applying for emergency funding to replace lost income sources.
- 2) Controlling the response throughout 2020-21, creating a flexible budget to enable multiple scenario planning, whilst still maximising income and reducing expenditure and communicating with all stakeholders.
- 3) To create an understanding of how the charity should operate post-Covid, including reorganisation of staff teams and operational hours, looking at new income streams, developing therapy interventions that fit with family needs.

The 3-strand Covid-response strategy above was developed (and implemented) alongside 4 major projects that had been planned for 2020-21 prior to the emergence of Covid-19 and which have all still been key focuses for the year:

- 1) Rebranding the charity from Bobath Children's Therapy Centre Wales to Cerebral Palsy Cymru. This project has been undertaken with expert help from consultants who have involved different groups of stakeholders in all stages of the project. The new logo and name were publicly launched in May 2020.
- 2) Alongside the new brand name, a new website has also been developed and launched in May 2020. This has been designed to be easy to use for people accessing information about the charity's services and about cerebral palsy in general, as well as having enhanced features to enable donations and referrals.
- 3) It was identified well before covid that there was a need for the charity to streamline internal processes and embrace the improvements that technology can offer. Cerebral Palsy Cymru has worked towards implementation of MS365, which has included improved cyber security measures as well as preparing for future implementation of a digital phone system and Sharepoint.
- 4) Design and renovation of our new building which was purchased at the end of the previous year and is key to the charity being able to grow and offer a wider variety of services to families affected by cerebral palsy. The building works were still ongoing at the end of this financial year. When completed, the new centre will provide 8 much-needed therapy rooms, including a therapy kitchen area, and a dedicated family support room. The upstairs area will provide office space and teaching facilities.

Reorganisation

As part of the covid response strategy noted above, an organisation-wide reorganisation took place. This was to ensure that the charity reduced its expenditure and had enough staff in the right roles to take things forward. Sadly, this resulted in making 10 staff redundant, as well as closing our furniture shop and warehouse.

Therapy

At the beginning of the year the centre was locked down, so all therapy and advice had to move to online sessions, either using Teams or Zoom. This situation continued until June 2020 when face-to-face therapy sessions slowly started again, though still risk assessing each session and offering virtual sessions whenever possible to limit contact. The types of interventions that would usually be offered, either through NHS contracts or funded by the charity had to change.

A triage system was implemented as an in depth phone/online conversation with a therapist to understand the child and family's needs and plan what intervention would best help, within the limits of restricted time and what was possible using virtual communication. Cerebral Palsy Cymru achieved 199 of these triage appointments. With the use of Teams and Zoom during the lockdown period, 272 virtual therapy sessions were achieved, alongside 13 telephone sessions and 3 contacts via email ensuring that vulnerable children still had the specialist therapy they need (in whichever format worked best for the family at that time), whilst protecting the children, their families and our therapists from Coronavirus. Once the restrictive lockdown rules allowed people out more, 139 face-to-face sessions were also completed.

For a variety of reasons, Cerebral Palsy Cymru is often the first point of specialist contact for families with a baby with cerebral palsy. To provide the best support possible for parents/carers at this point in their journey, a senior therapist and the Family Support Co-ordinator will meet the baby and family for an initial consultation. Many of these babies go on to benefit from the Better Start Better Future programme, and this initial assessment is vital in providing families with support and information at an early stage.

The therapy team works in a transdisciplinary manner, combining their specialist Bobath skills as well as specific physiotherapy, occupational therapy, and speech & language therapy skills to provide a service tailored to each child's needs. The Family Support Coordinator works closely with the therapy team to ensure a holistic approach to providing support.

Each child attending for therapy receives a home programme, to enable them to continue therapy activities at home and build on the progress achieved during their treatment. Along with a report on the therapy intervention, these programmes are also circulated to NHS colleagues and other professionals associated with the child, with the consent of the parents. Service models may include full reports or home programmes depending on need. A key component of the service is giving parents skills to manage and support their children at home.

Family Support

Despite the lockdown and changes that had to be made to services, Cerebral Palsy Cymru was still able to provide direct support to families, delivering 138 sessions with the Family Support Co-ordinator for parents and carers of children and babies with cerebral palsy. This has been key to providing family members with a consistent point of contact, whether for general support or advice/ information on a specific topic. In addition, we received 48 new referrals, all of whom had initial discussions with the Family Support Co-ordinator for us to understand more about the family and for them to learn more about the charity.

**CEREBRAL PALSY CYMRU
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2021**

Although the monthly coffee mornings run for families had to be suspended due to coronavirus restrictions, the charity was able to run two successful Zoom coffee and chat sessions, which enabled families from all over Wales to build networks and share concerns and ideas at a time when contact services were very restricted.

Co-production and service user feedback

As a family-centred organisation, families are regularly asked for feedback regarding their needs and experience of the service they have received. The charity uses these findings to ensure that everything we do is family centred and focussed on children's needs.

Training

Several training opportunities were provided to staff during the year. Each therapist employed at the Centre has an individual learning & development plan which supports their continuing professional development. Training is both external and internal ranging from specialist clinical topics to manual handling.

Clinical staff also attended conferences and meetings (virtually) relating to cerebral palsy and paediatrics organised by the organisations below as well as other events related to specific therapy disciplines (e.g. Hand Assessment):

- European Academy of Childhood Disability (EACD)
- British Academy of Childhood Disability (BACD)
- Association of Paediatric Chartered Physiotherapists (APCP)

Non-clinical staff undertook learning and development opportunities in a wide range of relevant subjects. These included First Aid in the workplace, courses run by the Institute of Fundraising, Health & Safety (IOSH) and Human Resources Management.

In addition to moving all therapy interventions to a virtual model, the therapy team have also re-organised therapy courses which can be delivered either wholly or in part via a digital platform. The training courses include courses previously offered such as the Early Intervention course as well as new courses, such as Level 1 & 2 Management of Cerebral Palsy Courses. This new method of delivering courses has been popular and will be further developed in the future years.

Research & Sharing Knowledge

As part of the Centre's commitment to increasing knowledge and improving practice, members of the therapy team are encouraged to share their expertise via various teaching opportunities and networking events. Many of these have had to be suspended this year due to the priority of work being to ensure the long-term future of the charity during the uncertain time of the pandemic. It is hoped that during the next few years, Cerebral Palsy Cymru will be able to run events like the Alumni group and Clinical Leads days again.

The Clinical Effectiveness Group within the Centre continues to focus on the important work of audit and evidence development. This focuses on demonstrating the value of the expert therapy and the effectiveness of the Centre in the context of national and international review. This work helps us ensure that the best possible service and therapy are provided.

We continue to develop links with and support many national and international organisations. The Therapy Manager was the current Treasurer of both EACD and IAACD. One of the physiotherapists is an active committee member of the Welsh APCP and part of the national Neurodisability group. The work of the British Association of Bobath Trained Therapists (BABTT) is supported at national committee level by the Centre Director and the Therapy Manager. Two therapists are the Welsh representatives for the British Academy of Childhood Disability (BACD).

The Centre Director is an active member the IAACD Global Professional Education Committee and is Curator for the IAACD Knowledge Hub.

Teaching

Due to the government-imposed lockdowns, teaching face-to-face courses had to stop during the first half of the year and delegates who had booked onto courses planned during 2020-21 were refunded. Staff time was prioritised to undertaking therapy remotely.

The improvements in online working which had to be developed by the charity as a response to the pandemic also enabled progress to be made in creating and developing online courses. Initially, courses titled Level 1 and Level 2 Bobath concept were developed and presented to some of the local (Welsh) NHS health boards in place of therapy that the charity had been contracted to deliver.

The Early Intervention and Assessment for Infants and young children at high risk of neurodevelopmental problems— a practical and evidence-based approach course had originally been planned to run face-to-face was also adapted to a part-online, part face-to-face course and the initial sessions were run in February 2021 for 30 participants. The course offers a comprehensive overview of assessment and early intervention from birth to 12 months encompassing the Ei SMART approach for professional therapists.

Cerebral Palsy Cymru constantly evaluates all the services they offer, both therapy and educational courses and many of the results are presented at national and international conferences. This year, many conferences also adopted online technologies and a number of therapists gave keynote speeches on various specialist areas, including participating in IAACD global 24 hour Listening and Sharing sessions in October 2020.

IT projects

With the mandatory working from home guidelines as a result of the pandemic, came the need to improve the IT infrastructure, both hardware and software. As a major IT project, the implementation of MS365 in the year brought improvements to cyber security and IT processing, and enabled staff to work in a digital-based, rather than paper-based way.

Transfer of therapist employment

Historically, for a number of reasons, all therapists have been employed by The Bobath Centre (London) and their wages repaid by CPC. From March 2021, the transfer of all therapy staff (via a TUPE agreement) to be directly employed by CPC was completed.

Building Renovation

Following the purchase of the Courtyard building in March 2020, and a tendering process, the refurbishment of the building to a modern therapy facility was undertaken. The new facility includes 8 therapy rooms, a family support room, accessible toilet facilities, office space and a training suite as well as storage and meeting space. All therapy areas have been designed to be on one level and fully accessible. At the financial year end, the renovation work was still in progress, however therapy commenced in the building in May 2021.

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This was all made possible by receipt of a Moondance Foundation Grant in 2017-18 and a Welsh Government Capital Grant in 2019-20. Due to covid-19 restrictions an official opening has not yet been possible however it is hoped that this will be undertaken in 2022.

Income Generation

Under the direction of our Head of Income Generation, the fundraising team work to raise awareness of cerebral palsy and everything that the charity does, as well as raising the profile of the charity and securing income to finance the charity's work. In addition, the charity shops continue to provide additional, essential income.

All activities, both fundraising and retail were heavily and instantly affected by the lockdown measures resulting from the pandemic. All shops were closed from mid-March 2020 until a phased reopening in July/August 2020, and then again for additional lockdowns in autumn 2020 and winter 2020-21. The shops were all still closed at the end of the 2020-21 financial year. All fundraising activities that involved meeting people, including events, sporting challenges and community fundraising ceased from the initial March 2020 lockdown and most did not return for the rest of the 2020-21 financial year.

As part of the charity's reorganisation during covid noted above, the furniture charity shop and the warehouse were discontinued. This has obviously had an effect on the total retail income both in this financial year and what is possible in the future, but has also reduced ongoing related costs and allowed the charity to streamline processes and improve systems.

The number of staff dedicated to Fundraising at the end of the year was 4.47 FTE and 6.2 (FTE) staff working at the charity shops/online sales. The retail staff were supported by a team of volunteers, working within the limitations of pandemic restrictions.

During what has been a very difficult and unprecedented year, the team raised a total of £512k of fundraised income as well as applying for many of the covid related grants.

The following summary demonstrates the variety of activities, which even during a pandemic, were still achieved:

- The Moondance Foundation donated £43,875 to assist with wages in the early stages of the pandemic. In addition, they also donated £30k towards revenue costs towards the end of the year. The Moondance Big Donation received in 2017-18 continues to be used for transformational strategic projects
- Merthyr South Wales also gave a generous donation of £50k to support the ongoing work of the therapists throughout the year.
- Slater and Gordon Lawyers continued to be sponsors of our Initial Consultation Service, helping to fund the vital initial assessment of babies and children who have, or are suspected of having, cerebral palsy.
- Admiral Communities Support Fund £25k
- Global Make Some Noise £20k towards Therapy Manager role, Therapy Support Officer role and overheads
- Waterloo Foundation £10k towards the funding gap that the financial impact of Covid-19 has caused, with another £10k for the following financial year.
- Community Foundation Wales £20k towards the Family Support Coordinator and Therapy Support Officer roles
- National Lottery Community Fund £99,622 to unfurlough two therapists

- Garfield Weston Foundation £25k as the second year of a two-year grant towards core costs, and a further £5k which runs into the beginning of the next financial year.
- Community-based activities and larger events were two of the charity's normal income streams that were decimated by the pandemic and lockdowns. Neither has yet returned in the way it used to be.
- Some events were moved to online versions, such as the Christmas Concert, which was a ticketed event via YouTube, which raised £1.3k.
- A crisis appeal in November 2020 raised both awareness of the charity and the many problems faced this year as well as generating just over £5k of income.
- For the third year in a row, the charity was successful in its application to take part in the Big Give Christmas Challenge. This nationwide, matched funding campaign helped to raise £12,433.75 with gift aid in just 7 days and included the matched giving support of the Friends of Bobath Wales and the Hospital Saturday Fund.
- The charity's small chain of 4 shops, situated in and around Cardiff, generated income of £125,994 which included income from recycling of goods and Gift Aid claimed on donations of items.

Covid grants

In addition to the fund-raised and NHS income, a number of covid related survival funds were applied for to assist the charity in getting through the difficult months where almost all income sources dried up. Cerebral Palsy Cymru was successful in many of these applications and they are noted as £791k in the accounts, which includes both private and government sources.

Volunteers

During the normal course of events, the charity benefits from the support of a number of volunteers, both individuals and corporate groups. Whilst the retail shops were closed due to government imposed lockdowns, the need for volunteers in retail disappeared. Once the shops reopened, policies were put in place to ensure the safety of all volunteers who returned.

Volunteers

During the normal course of events, the charity benefits from the support of a number of volunteers, both individuals and corporate groups. Whilst the retail shops were closed due to government imposed lockdowns, the need for volunteers in retail disappeared. Once the shops reopened, policies were put in place to ensure the safety of all volunteers who returned.

As the guidance for the majority of the year was to work from home unless necessary, no volunteers have been requested to help with centre functions during the year. The time and effort that all the volunteers give is invaluable and it has been sad not to have their help and support during this year.

Several volunteer groups made significant contributions to the Centre's work, especially the Friends of Bobath Wales and the Cwm Crafters, all of whom deserve our thanks and gratitude for their generous and ongoing support.

Campaigning and influencing

October 2020 was Cerebral Palsy Awareness Month (CPAM) and the first with the charity's new name. A month-long campaign aimed at raising awareness and understanding of cerebral palsy and how it affects families in Wales. This year as lockdown restrictions had eased a bit, Cerebral Palsy Cymru encouraged families and supporters to help raise awareness and money by taking place in the 7 challenge (any challenge involving the number 7). This was also publicised across local radio stations.

Plans for future periods

The Trustees will continue to work to the stated aims and objectives of the Charity, with new and existing strategies in place to ensure delivery of key priorities.

In particular

- Moving forward in the “post Covid” world by streamlining internal processes and technological improvements.
- Completing and opening our new centre at 1 The Courtyard the new centre will provide 8 much-needed therapy rooms, including an independent living therapy room, and a dedicated family support room. The upstairs area will provide office space and teaching facilities.
- Providing therapy interventions and therapy courses virtually.

Trustees' Responsibilities in relation to the financial statements

The trustees are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and the United Kingdom accounting standards (United Kingdom 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 charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company 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 SORPS;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclose 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 which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company 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 (as defined by section 418 of the Companies Act 2006), of which the charitable company auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make them 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 charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**CEREBRAL PALSY CYMRU
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2021**

Auditors

The auditors, CHP Accountants Limited, are willing to continue in office and a resolution to re-appoint them will be proposed at the annual general meeting.

Approval

This report was approved by the trustees as members of the charitable company on 27 January 2022 and was signed on their behalf by:

F. Holmes

Director / Trustee

Date: 27 January 2022

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CEREBRAL PALSY CYMRU

Opinion

We have audited the financial statements of Cerebral Palsy Cymru ("the charitable company") for the year ended 31st March 2021, which comprise the statement of financial activities, balance sheet, statement of cash flows 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, including Financial Reporting Standard 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 charitable company's affairs as at 31st March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended, and
- 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 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the 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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 that regard.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CEREBRAL PALSY CYMRU (continued)

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' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements, and
- the Trustees' Annual Report has been prepared in accordance with applicable legal and regulatory requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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

- adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us, or
- the charitable company's 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 take advantage of the small companies' exemptions as set out in Section 1A of FRS 102.

Responsibilities of the trustees

As explained more fully in the statement of Trustees responsibilities, the trustees 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 they 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 directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the 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 ISA's (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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CEREBRAL PALSY CYMRU (continued)

Based on our understanding of the sector that the charitable company operates in we identified that the principal risks of non-compliance with laws and regulations related to breaches of UK regulatory principles and we considered the extent to which non-compliance might have a material effect on the company financial statements.

We also considered those laws and regulations that have a direct impact on the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to manipulate financial performance.

Audit procedures performed included:

- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Identifying and reviewing journal entries to ensure that we understood the reasoning behind them and agreed that they were appropriate;
- Selecting a sample of transactions and tracing to documentation to establish that they are bonafide business transactions; and
- Designing audit procedures to incorporate unpredictability around the nature, timing or extent of our testing.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. 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 auditor's report.

As part of an audit in accordance with ISA's (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
CEREBRAL PALSY CYMRU (continued)**

Use of our report

This report is made solely to the 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 charitable company's members those matters that 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 charitable company and the charitable company's members as a body for our audit work, for this report, or for the opinions we have formed.

Ashok K. Aggarwal FCA (Senior Statutory Auditor)

**For and on behalf of CHP Accountants Limited
Chartered Accountants and Statutory Auditors
Clifton House
Four Elms Road
Cardiff
CF24 1LE**

Date: 31 January 2022

CEREBRAL PALSY CYMRU
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2021

	<i>NOTE</i>	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND					
ENDOWMENTS FROM:-					
Donations and Legacies	2	400,893	43,714	444,607	1,873,518
Covid 19 Support	2	480,062	311,781	791,844	-
Charitable Activities	3	375,571	-	375,571	483,590
Other Trading Activities					
Charity Shops, Etc		125,994	-	125,994	555,621
Investment Income	4	7,455	-	7,455	18,044
Other Income		721	-	721	2,324
Total Income		1,390,695	355,495	1,746,191	2,901,541
EXPENDITURE ON:- (Note 5)					
Raising Funds					
Retail		269,180	4,500	273,680	400,426
Other		160,836	4,212	165,048	253,127
		430,016	8,712	438,728	653,553
Charitable Activities –					
Therapy Provision		408,757	358,648	767,405	901,666
Administration and Other Costs		177,505	72	177,577	228,468
Total Expenditure		1,016,279	367,432	1,383,710	1,783,687
NET INCOME / (EXPENDITURE)					
IN THE YEAR		374,417	(11,936)	362,481	1,117,854
Transfers Between Funds		854	(854)	-	-
NET MOVEMENT IN FUNDS		375,271	(12,790)	362,481	1,117,854
Total Funds at 1st April 2020		1,580,201	1,839,73	3,419,934	2,302,080
Total Funds at 31st March 2021		1,955,472	1,826,943	3,782,415	3,419,934

The notes set out on pages 19 to 29 form an integral part of these financial statements.

CEREBRAL PALSY CYMRU
BALANCE SHEET 31ST MARCH 2021

	<i>NOTE</i>	£	2021 £	2020 £
FIXED ASSETS				
Tangible Assets	7		2,318,535	1,959,094
CURRENT ASSETS				
Stock of promotional items		3,333		-
Debtors and prepayments	8	92,774		170,464
Cash at bank and in hand		1,805,325		1,483,236
			<u>1,901,431</u>	<u>1,653,770</u>
CREDITORS: Amounts falling due within one year	9	<u>(437,551)</u>		<u>(192,860)</u>
NET CURRENT ASSETS			<u>1,463,880</u>	<u>1,460,840</u>
NET ASSETS			<u><u>3,782,415</u></u>	<u><u>3,419,934</u></u>

Represented By:

ACCUMULATED SURPLUS ON INCOME AND EXPENDITURE ACCOUNT, ALLOCATED AS FOLLOWS:

Contingency Fund	13	300,000	250,000
Legacy Fund	13	41,976	53,976
Charity Development Fund	13	1,106,406	1,201,061
Revenue Reserves		507,090	75,164
Total Unrestricted Funds		<u>1,955,472</u>	<u>1,580,201</u>
Restricted Funds - Building	12	1,687,832	1,687,832
- Other	12	<u>139,111</u>	<u>151,901</u>
		1,826,943	1,839,733
		<u><u>3,782,415</u></u>	<u><u>3,419,934</u></u>
Approved by the Committee:			

F Holmes

Director

Date: 27 January 2022

Company No: 02691690

The notes set out on pages 19 to 29 form an integral part of these financial statements.

CEREBRAL PALSY CYMRU
STATEMENT OF CASH FLOWS 31ST MARCH 2021

	<i>NOTE</i>	£	2021 £	2020 £
Cash generated from / (used in) operating activities	17		561,915	1,224,469
Cash flows from investing activities				
Investment income – Interest receivable		7,455		18,044
Purchase of tangible fixed assets		(647,503)		(1,653,487)
Sale proceeds of tangible fixed assets		400,222		-
			(239,826)	(1,635,443)
Increase / (decrease) in cash and cash equivalents in the year			322,089	(410,974)
Cash and cash equivalents at the beginning of the year			1,483,236	1,894,210
Total cash and cash equivalents at the end of the year			1,805,325	1,483,236

The notes set out on pages 19 to 29 form an integral part of these financial statements.

1. ACCOUNTING POLICIES

a) Basis of Preparation

The financial statements of the charitable company, which is a public benefit entity under FRS 102 have been prepared in accordance with Charities SORP (FRS102) 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention or transaction value unless otherwise stated in the relevant accounting policy note(s).

The charitable company's functional and presentational currency is the pound sterling (£), and balances are rounded to the nearest £.

b) Preparation of the accounts on a going concern basis

At the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company, has adequate resources to continue in operational existence for the foreseeable future. The trustees have reviewed the reserves policy which supports the long-term business plan of the charitable company. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

c) Incoming resources

Income is recognised when the charitable company has entitlement to the funds, any performance conditions attached to the items(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. It is derived from the activities outlines below.

Fees receivable from Welsh Local Health Boards in respect of therapy provision is recognised when invoiced.

Donations and voluntary income are recognised when they are received. Where refundable income is received in respect of a specified event or project, the income is deferred until completion of that event or project.

Grant (including government grants) is recognised when the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably (and is not specifically deferred). Grant and voluntary income which are received to fund specific purposes are recognised as restricted incoming resources in the year in which the charitable company is entitled to funds. Revenue grants are credited as incoming resources when they are receivable, provided conditions for receipt have been complied with.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executors to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably.

Income from fundraising events organised by the charity is disclosed net of directly attributable expenditure. Income received in advance of such events is deferred until the criteria for income recognition are met.

c) Incoming Resources (continued)

The value of the goods donated for sale in the shops operated by the charitable company is recognised at the point of sale unless it is practicable for the goods to be measured at fair value on receipt. For these items the value is recognised as stock on the balance sheet and then release to the income statement when the item is sold.

Gift aid receivable is included in income when there is a valid declaration from the donor.

Donated goods capitalised as tangible fixed assets are included as Income from Donations and Legacies at their fair value at the time of receipt.

Investment income comprises of bank deposit interest.

d) Expenditure

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.

Resources are allocated to a particular activity where the cost relates directly to that activity. However, certain minor overheads are apportioned on the basis of the estimated applicability to the various activity areas.

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

e) Taxation

The charitable company is exempt from income and corporation tax on income and gains to the extent that they are applied for their charitable objects.

f) Tangible fixed assets

All tangible fixed assets are included at cost less accumulate depreciation. There are no heritage assets.

At present there are no circumstances existing to suggest that an impairment reive of the carrying value of fixed assets is required. This position is reviewed on an annual basis. Any impairment is recognised in the year in which it occurs.

g) Depreciation

Depreciation is calculated to write off cost or valuation, less estimated residual value, of tangible fixed assets over their estimated useful lives. The annual depreciation rates and methods are as follows.

Freehold Buildings	-	50 years
Fixtures and Equipment	-	10 years
IT Equipment	-	3 years
Motor Vehicles	-	5 years
Therapy Equipment	-	5 years

Assets under construction are carried at cost and are not depreciated until they come into use.

h) Stock

Stock of promotional items is valued at the lower of cost and net realisable value. Cost is determined on a first-in, first-out basis. Net realisable value is based on estimated selling price, less any further costs to realisation. Stock does not include goods donated for sale in charity shops unless it is practicable for the goods to be measured at fair value on receipt.

i) Debtors

Debtors are recognised at the settlement amount due after any discounts offered. Prepayments are valued at the amount prepaid net of any discounts due.

j) Cash at bank and in hand

Cash at bank and in hand 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 or similar account.

k) Creditors and provision

Creditors and provision are recognised when the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

l) Financial instruments

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

m) Fund Accounting

Funds held by the charity are either:

- Unrestricted General Funds – these are funds, which can be used in accordance with the charitable objectives at the discretion of the trustees.
- Unrestricted Designated Funds – these are funds set aside by the trustees out of unrestricted general funds for specific future purpose or projects.
- Restricted Funds – these are funds that 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.

n) Assets Leased

Assets held under finance leases and hire purchase contracts are capitalised in the balance sheet and depreciated over their expected useful lives. The interest element of leasing payments is charged to the Income and Expenditure Account over the term of the lease.

All other leases are regarded as operating leases, and rentals are charged on a straight-line basis over the term of the lease.

o) Pensions

Contributions to the charitable company's defined contribution pension schemes are charged to the Income and Expenditure Account in the accounting period for which they are due.

p) Termination benefits

Termination benefits are recognised as an expense in the income and expenditure account loss immediately. Termination benefits are recognised as a liability and expense only when the company is demonstrably committed either to terminate the employment of an employee or group of employees or to provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

2. VOLUNTARY INCOME	2021	2020
	£	£
Legacies	20,000	-
Moondance Foundation	30,000	30,000
Welsh Government Grant	-	1,500,000
Hodge Foundation	23,048	45,150
Slater Gordon	36,000	15,411
Mowgli Street Food	2,901	11,775
Morrisons Foundation	-	24,542
Merthyr South Wales	50,000	22,000
Children in Need – Eye-Gaze Sessions and Hemi-Camp	-	33,950
Garfield Weston Foundation	25,000	30,000
Other Trust Funds and Corporate	50,160	54,224
Sponsor A Child	-	13,341
Other Private Donations	119,290	86,324
Admiral	25,000	-
CF in Wales Donation	20,000	-
Waterloo Foundation	10,000	-
Lottery Community Fund	33,207	-
COVID-19 Support		
Local authority grants	146,285	-
CJRS grants	333,778	6,801
Welsh Government	25,000	-
CF in Wales	15,000	-
Lottery Community Fund	24,906	-
Global Community	20,000	-
Moondance Foundation	43,875	-
WCVA VSEF	99,938	-
WCVA TSRF	56,250	-
WCVA VSRF	22,601	-
WCVA TSRF 2	4,212	-
	1,236,451	1,873,518

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

3. INCOME FROM CHARITABLE ACTIVITIES	2021	2020
	£	£
Statutory Funding for Therapy Sessions		
Powys THB	42,998	42,998
Hywel Dda UHB	49,642	49,642
Cardiff & Vale UHB	54,150	54,150
Cwm Taf Morgannwg UHB	61,009	61,010
Swansea Bay UHB	34,782	34,782
Aneurin Bevan HB	50,435	50,435
Betsi Cadwaladr UHB	7,270	36,937
	300,286	329,954
Therapy Courses	7,912	19,723
Annual Ball	-	29,121
Marathon Sponsorships	-	10,840
Bike Rides, Parachute Jumps and Overseas Challenges	24,173	3,198
Friends of Bobath	-	12,500
Other Fundraising Events and Activities	43,199	78,257
	375,571	483,590

All of the Charity's statutory funding income was allocated to the provision of therapy sessions.

4. INVESTMENT INCOME	2021	2020
	£	£
Bank Deposit Interest	7,455	18,044

5. TOTAL EXPENDITURE	Fundraising	Charitable	Admin &	Total	Total
	(Inc. Retail)	Activities	Other	2021	2020
	£	£	£	£	£
Staff Costs (Note 6)	322,976	753,343	163,429	1,239,748	1,301,927
Depreciation	14,356	15,368	17,108	46,832	63,439
Operating Lease Rentals	65,240	-	-	65,420	83,096
Loss/Gain on Disposal of Tangible Fixed Assets	1,657	2,531	1,544	5,732	-
Property 19 Park Road	(32,951)	(98,852)	(32,950)	(164,753)	-
Auditor's Remuneration	-	9,000	-	9,000	9,270
Other Amounts Paid to Auditors - Payroll Service	-	-	1,830	1,830	2,276
Other Costs	67,450	86,015	26,616	180,081	323,679
	438,728	767,405	177,577	1,383,710	1,783,687

6. STAFF COSTS

The cost of employing staff was:

	2021	2020
	£	£
Wages and Salaries	1,034,943	1,123,028
Social Security Costs	87,028	94,414
Pension Costs	87,953	84,485
Redundancy Costs	29,845	-
	<u>1,239,748</u>	<u>1,301,927</u>

The earnings of one employee totalled over £60,000 during the year and fell within the band £70,001 – 80,000 (2020 – One in band £70,001 - £80,000). The associated pension cost amounted to £10,813.

No trustees received any remuneration. No expenses were reimbursed to trustees during the year.

The average weekly number of employees during the year was:

	2021	2020
Fundraising and Publicity (Inc. Retail)	23	23
Management and Administration	4	4
Therapy	19	22
	<u>46</u>	<u>49</u>
	<u><u>46</u></u>	<u><u>49</u></u>

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

7. TANGIBLE FIXED ASSETS

	Freehold Property	Fixtures & Equipment	Therapy Equipment	IT Equipment	Motor Vehicles	Total
	£	£			£	£
<u>Cost</u>						
At 01/04/20	1,967,144	213,108	151,239	111,180	8,915	2,451,586
Additions	573,773	12,192	14,738	46,800	-	647,503
Disposals	(338,367)	(49,301)	(68,125)	(45,171)	(8,915)	(509,878)
At 31/03/21	2,202,551	175,999	97,852	112,809	-	2,589,211
<u>Dep'n</u>						
At 01/04/20	103,120	169,815	134,512	76,130	8,915	492,492
Charge for Year	-	16,247	9,541	21,044	-	46,832
Disposals	(103,120)	(46,251)	(65,593)	(44,769)	(8,915)	(268,648)
At 31/03/21	-	139,810	78,460	52,406	-	270,676
<u>NBV</u>						
At 31/03/21	2,202,550	36,189	19,392	60,403	-	2,318,535
At 31/03/20	1,864,024	42,293	16,727	35,050	-	1,959,094

The insurance value of the charity's freehold property at 31 March 2021 was £1,050,030.

The property 19 Park Road, was sold on 30 November 2020, no depreciation is chargeable on the property for the year.

Refurbishment works at the property 1 The Courtyard continued during the year to 31 March 2021. This property came into use on the 1 May 2021 and will be depreciated from that date.

8. DEBTORS AND PREPAYMENTS

	2021	2020
	£	£
LHB Funding Due	-	51,203
Event and Course Income Due / Expenditure Prepaid	3,902	4,702
Corporate Income Due	-	2,732
Furlough Claim Due	10,023	5,391
Gift Aid Tax Refund Due	4,501	10,069
Retail Rents Prepaid	8,562	19,565
Retail Rag Collection Payments Due	-	9,487
Other Debtors and Prepayments	65,786	73,371
	92,774	170,464

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

9. CREDITORS: Amounts falling due within one year

	2021	2020
	£	£
Sundry Taxes and Social Security	37,760	10,372
Audit and Accountancy	9,000	9,000
Amounts owed to Bobath London	57,544	17,376
Deferred Income	234,425	130,695
Other Creditors and Accruals	98,821	25,417
	<u>437,551</u>	<u>192,860</u>

10. COMPANY LIMITED BY GUARANTEE

The organisation is a company limited by guarantee, and as such does not have a share capital.

Each member's liability is limited to an amount not exceeding £2.

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Total £
RESTRICTED FUNDS	1,725,148	101,795	1,826,943
UNRESTRICTED FUNDS	593,387	1,362,085	1,955,472
	<u>2,318,535</u>	<u>1,463,880</u>	<u>3,782,415</u>

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

12. RESTRICTED FUNDS

	Balance at 01.04.20 £	Movement In Year		Balance 31.03.21 £
		Income £	Expenditure £	
Various Grants for Property Extension and Renovation	187,832	-	-	187,832
Welsh Government Grant for new Property	1,500,000	-	-	1,500,000
Hodge Foundation	54,850	-	(23,049)	31,801
Garfield Weston	30,000	-	(25,000)	5,000
Baby Intervention Programme - National Lottery Main Grants Trust	9,935	-	(9,935)	-
Children In Need	9,988	-	-	9,988
Sick Children in Wales Trust Van and Computers	32,824	-	(8,114)	24,710
Sundry Small Specific Grants for Therapy Equipment, etc	14,304	-	(2,099)	12,205
Simon Gibson Trust	-	3,000	(3,000)	-
Neumark Charitable Foundation	-	5,000	(1,250)	3,750
Neumark Charitable Foundation	-	5,000	(1,667)	3,333
CIN Booster	-	4,870	(4,072)	798
Dezna Robins Hones	-	5,844	(5,844)	-
Community Foundation	-	20,000	(5,089)	14,911
Global Community Fund	-	20,000	(20,000)	-
Lottery Community Fund	-	24,906	(16,604)	8,302
Welsh Government AV equipment	-	25,000	(687)	24,313
Moondance Foundation	-	43,875	(43,875)	-
Community Foundation	-	15,000	(15,000)	-
WCVA TSRF	-	56,250	(56,250)	-
WCVA VSEF	-	99,937	(99,937)	-
WCVA VSRF	-	22,601	(22,601)	-
WCVA TSRF 2	-	4,212	(4,212)	-
	<u>1,839,733</u>	<u>355,495</u>	<u>(368,286)</u>	<u>1,826,943</u>

Expenditure above includes £854 transfers to general funds in respect of individual funds with a remaining value of less than £500.

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

13. UNRESTRICTED DESIGNATED FUNDS

	Balance at 01.04.20 £	Tfr General Reserves £	Expenditure £	Balance 31.03.21 £
Contingency Fund	250,000	50,000	-	300,000
Legacy Fund	53,976	-	(12,000)	41,976
Charity Development Fund	1,201,061	-	(94,655)	1,106,406
	<u>1,505,037</u>	<u>50,000</u>	<u>(106,655)</u>	<u>1,505,037</u>

Purpose of Funds

Contingency Fund: Represents the minimum level of unrestricted revenue reserves that it is the charity's stated policy to maintain .

Legacy Fund: Single legacy receipt to be used to fund "Better Start Better Future" baby intervention programme.

Charity Development Fund: Single grant from Moondance Foundation in 2017/18, half of which will be used to finance an expansion in the charity's therapy services, while the other half is spent on the renovation of the property 1 The Courtyard, Ty Glas Avenue, Cardiff, CF14 5DX.

14. FINANCIAL COMMITMENTS

At 31 March 2021 the Charity had commitments under non-cancellable operating leases as follows:

	2021 £	2020 £
Payments Due		
Within One Year	16,875	33,875
Between One and Five Years	22,250	37,500
After More Than Five Years	-	-
	<u>39,375</u>	<u>71,375</u>

15. RELATED PARTY TRANSACTIONS

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity in the reporting period.

No trustee expenses have been incurred in the reporting period

There have been no related party transactions in the reporting period.

16. GOING CONCERN

The commercial viability of the organisation is dependent upon continued support through grants, donations and other types of funding support, such as statutory funding from Local Health Boards.

CEREBRAL PALSY CYMRU
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

17. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net movement in funds	362,481	1,119,354
Add back: Depreciation charge	46,832	63,439
Loss on disposal of tangible fixed assets	5,732	-
Gain on disposal of 19 Park Road	(164,753)	-
Deduct: Investment income	(7,455)	(18,044)
Decrease / (Increase) in stocks	(3,333)	2,242
Decrease / (Increase) in debtors	77,720	(98,691)
Increase / (Decrease) in creditors	244,691	156,169
	<u>561,915</u>	<u>1,224,469</u>
Net cash generated from/(used in) operating activities	561,915	1,224,469

18. SUBSEQUENT EVENTS

Building refurbishment

A further £244,469 was spent in completing the refurbishment work at the property 1 The Courtyard, Ty Glas Avenue, Cardiff, CF14 5DX. The refurbishment work has been funded by the Charity Development Grant received from the Moondance Foundation in the year 2017-18. This asset came in to use on the 1 May 2021.