

ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

England & Wales · Charity number 1026049

Details

Other names	"ADVANCE" THE INSTITUTE FOR ADVANCED NEUROMOTOR REHABILITATION, "ADVANCE" THE INSTITUTE FOR NEUROMOTOR REHABILITATION, DORAN SCOTSON CARING NETWORK FOR THE BRAIN DAMAGED, HYPERBARIC OXYGEN TRUST FOR BRAIN INJURED CHILDREN, ADVANCE, C3
Status	Registered
Legal form	Other
Registered	1993-09-15
Register	View on the Charity Commission register

Contact

Address The Bradbury House
6 Station Road
East Grinstead
West Sussex
RH19 1DJ

Phone 01342311137

Email info@advancecentres.com

Website www.advancecentres.com

Activities

Objects: THE RELIEF OF SICKNESS AMONGST BRAIN DAMAGED CHILDREN AND YOUNG PERSONS UNDER 25 YEARS OF AGE AND, IN EXCEPTIONAL CIRCUMSTANCES, PERSONS AGED 25 YEARS AND OVER

Activities: The charity has continued with its aim of completing and publishing our Director's PhD on possible influences of breathing quality on outcome in children with cerebral palsy. This research forms the theoretical basis of The Scotson Technique as practised at Advance. Our long-term goal is to gain mainstream recognition on the National Health Service. We also offer hyperbaric oxygen to families.

Classification

- **How:** Provides Services
- **What:** Disability
- **Who:** Children/young People, People With Disabilities

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£71,837	£89,508	-	-
2023-08-31	£100,901	£104,290	-	-
2022-08-31	£91,901	£88,343	-	-
2021-08-31	£80,982	£80,982	-	-
2020-08-31	£81,261	£73,076	-	-

Trustees

Name	Role	Appointed
Judith Ellen Lawrence		2016-07-04
Mary Rose Stedall		2016-07-05
Tania Alexandra Linda Devere		2024-05-06

ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

England & Wales - Charity number 1026049

Accounts

Charity registration number 1026049 (England and Wales)

**ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M R Stedall J E Lawrence T A L Devere	(Appointed 6 May 2024)
Charity number	1026049	
Registered office	The Bradbury House 6 Station Road East Grinstead West Sussex RH19 1DJ	
Independent examiner	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT	

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ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Charity is dedicated to provide an optimum level of therapeutic assistance for brain injured children and young adults. The Scotson Technique (TST) is a massage technique developed by the Charity's Clinical Director after many years of PhD research at University College, London. Respiratory measurements of every child show consistently improved breathing while the children's before and after pictures show equally consistent improvements in their posture. Moreover, parents/caregivers anecdotally report improvements in movement, general health, vision, digestion and behaviour as well as intellectual capacity. The children also receive Hyperbaric Oxygen Therapy and dietary assistance as a support to the main therapy. Advance teaches parents of children with conditions such as cerebral palsy and autism how to improve their child's breathing.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

The trustees expressed their sorrow at the sudden death of their Chair John Gardiner on April 1st 2024. They deeply appreciated how much work John had volunteered to the charity using his many talents as a builder with considerable accountancy skills.

A new trustee Tania Devere was welcomed. The impressive nature of the charity's approach using The Scotson Technique was demonstrated in the progress of Tania's son, Hugo, who has cerebral palsy. Over the year Hugo's development was tracked by a series of videos which a very generous US supporter edited and placed on the front page of the charity's web site to encourage families to recognise the true potential of their special needs children. Families have already made inquiries and begun therapy as a consequence of the video tracking of Hugo's progress continues. More such on-going stories are planned.

The trustees all recognised that the charity continued to provide exceptional work relieving both physical and emotional suffering at low cost to sufferers. There was general agreement that this was only possible because both Linda and Lili Scotson saw their work a vocation rather than a job and were happy to work 7 days a week, into the evening when necessary, and were also happy to accept low payment.

It was recognised that since it would therefore be hard to find and train new therapists able to accept this job description, emphasis should instead be placed on training independent therapists throughout the world and that this should be the objective for the coming year.

The trustees were delighted that over the year the charity had received a generous donation of £1,000 from Lady Sondes, which helped finance the resurfacing of the yard outside the building to make it safe for visitors and to improve the yards general appearance.

The trustees also noted that thanks were also due to Ken Mearthy for encouraging Skyhorse publishers to update and republish Linda's book "The Other Child" both in the US and UK. It was hoped that this would further bring the charity's work into the public eye to the benefit of those needing help.

Financial review

The Charity reports an income from charitable activities of £69,137 (2023: £92,574) and donations of £2,653 (2023: £8,296). The net expenditure was £17,671 (2023: net expenditure £3,389).

Reserves policy

For many years, the Trustees set the target level of reserves to maintain, where possible, sufficient reserves for up to 12 months expenditure in order to provide financial stability, The free reserves at 31 August 2024 were £60,962(2023: £78,633).

ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Structure, governance and management

The charity is constituted by a 1993 Declaration of Trust and registered with the Charity Commissioners under charity number 1026049. The Trust Deed has been varied by a number of supplemental deeds and Scheme of the Charity Commissions dated 22 May 2001.

The trustees who served during the year and up to the date of signature of the financial statements were:

M R Stedall

J E Lawrence

T A L Devere (Appointed 6 May 2024)

J Gardiner (Deceased April 2024)

Recruitment and appointment of trustees

The Trustees continue to ensure that policies and procedures necessary for the Introduction and assistance of any new Trustees follow the guidelines of the Charity Commission. Trustees are appointed on the basis of skills required and are recommended by existing trustees.

Organisational structure

The Charity is run by a small team of dedicated people who are responsible for the instruction of the therapeutic technique, the support of the families who bring their disabled children for assistance and the administrative organisation. The day to day decisions are undertaken by the Charity's Clinical Director and Manager, Ms Scotson prior to being discussed with the team during informal or formal staff meetings. The trustees have ensured that all appropriate measures have been put in place to protect the Charity and its finances from major risks.

The trustees' report was approved by the Board of Trustees.



.....
T A L Devere

Trustee

Date:05/06/2025.....

ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

I report to the trustees on my examination of the financial statements of Advance: The Institute for the Scotson Technique (the charity) for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.


Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Darren Harding ACA FCCA DChA

Richard Place Dobson Services Limited

1-7 Station Road

Crawley

West Sussex

RH10 1HT

Dated: .05/06/2025.....

ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	3	2,653	8,296
Charitable activities	4	69,137	92,574
Investments	5	47	31
Total income		<u>71,837</u>	<u>100,901</u>
Expenditure on:			
Charitable activities	6	89,341	104,290
Other expenditure	10	167	-
Total expenditure		<u>89,508</u>	<u>104,290</u>
Net expenditure and movement in funds		(17,671)	(3,389)
Reconciliation of funds:			
Fund balances at 1 September 2023		<u>78,633</u>	<u>82,022</u>
Fund balances at 31 August 2024		<u>60,962</u>	<u>78,633</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

BALANCE SHEET

AS AT 31 AUGUST 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		30,895		36,353
Current assets					
Debtors	13	3,313		8,271	
Cash at bank and in hand		32,754		36,825	
		<u>36,067</u>		<u>45,096</u>	
Creditors: amounts falling due within one year	14	<u>(6,000)</u>		<u>(2,816)</u>	
Net current assets			<u>30,067</u>		<u>42,280</u>
Net assets			<u>60,962</u>		<u>78,633</u>
The funds of the charity					
Unrestricted funds			<u>60,962</u>		<u>78,633</u>
			<u>60,962</u>		<u>78,633</u>

The financial statements were approved by the trustees on 05/06/2025



.....
T A L Devere
Trustee

ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Charity information

Advance: The Institute for the Scotson Technique is an unincorporated charity with a trust deed dated 20th July 1993 and latest updated at 18th October 2011. The registered office is: The Bradbury House, 6 Station Road, East Grinstead, West Sussex, RH19 1DJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Investment income, which includes interest receivable is included in the Statement of Financial Activities in the year in which it is receivable.

Income is received from two charitable activities, which is, TST Physical Programme, and Hyperbaric Oxygen sales all of which is recognised in the year in which the income is receivable, which is when the charity becomes entitled to the resources.

ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	0% Straight line
Improvements to property	4% Straight line
Plant and equipment	25% Straight line
Fixtures and fittings	25% Straight line

Freehold land and property has not been depreciated this year as the Trustees believe the open market value of the property is in excess of the carrying value which is in accordance with the Charities SORP. Provision is made should any annual impairment review show that a permanent diminution in value of a property has occurred and is included in depreciation.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	2,653	8,296

ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
TST Physical Programme		
Provision of treatments	26,028	33,050
Hyperbaric Oxygen		
Provision of treatments	43,109	59,524
	<u>69,137</u>	<u>92,574</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	47	31
	<u>47</u>	<u>31</u>

6 Expenditure on charitable activities

	TST Physical Programme 2024 £	Hyperbaric Oxygen 2024 £	Total 2024 £	TST Physical Programme 2023 £	Hyperbaric Oxygen 2023 £	Total 2023 £
Direct costs						
Clinical commissions	48,579	-	48,579	66,939	-	66,939
Purchases	-	9,276	9,276	-	8,479	8,479
Insurance	-	9,991	9,991	-	375	375
	<u>48,579</u>	<u>19,267</u>	<u>67,846</u>	<u>66,939</u>	<u>8,854</u>	<u>75,793</u>
Share of support and governance costs (see note 7)						
Support	6,043	10,009	16,052	8,824	15,890	24,714
Governance	2,049	3,394	5,443	2,243	1,540	3,783
	<u>56,671</u>	<u>32,670</u>	<u>89,341</u>	<u>78,006</u>	<u>26,284</u>	<u>104,290</u>
Analysis by fund						
Unrestricted funds	<u>56,671</u>	<u>32,670</u>	<u>89,341</u>	<u>78,006</u>	<u>26,284</u>	<u>104,290</u>

ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

7 Support costs allocated to activities

	2024	2023
	£	£
Depreciation	5,293	5,553
Insurance	-	3,963
Light, heat, water & rates	5,506	6,790
Telephone & website	1,564	5,990
Printing, postage & stationery	259	590
Repairs & Maintenance	2,843	1,629
Sundry	587	199
Governance costs	5,443	3,783
	<u>21,495</u>	<u>28,497</u>
Analysed between:		
TST Physical Programme	8,092	11,067
Hyperbaric Oxygen	13,403	17,430
	<u>21,495</u>	<u>28,497</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2023 - £nil).

The Charity purchased trustee insurance on behalf of its trustees, within its annual insurance policy. The cost relating to this aspect of the insurance is approximately £500 (2023 - approximately £500).

9 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Total	-	-
	<u>-</u>	<u>-</u>

10 Other expenditure

	Unrestricted	Unrestricted
	funds	funds
	2024	2023
	£	£
Net loss on disposal of tangible fixed assets	167	-
	<u>167</u>	<u>-</u>

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

12 Tangible fixed assets

	Freehold land and buildings	Improvements to property	Plant and equipment	Fixtures and fittings	Total
	£	£	£	£	£
Cost					
At 1 September 2023	80,000	123,862	60,931	47,808	312,601
Disposals	-	-	(42,419)	(46,455)	(88,874)
At 31 August 2024	80,000	123,862	18,512	1,353	223,727
Depreciation and impairment					
At 1 September 2023	54,400	113,952	60,931	46,965	276,248
Depreciation charged in the year	-	4,954	-	338	5,292
Eliminated in respect of disposals	-	-	(42,419)	(46,289)	(88,708)
At 31 August 2024	54,400	118,906	18,512	1,014	192,832
Carrying amount					
At 31 August 2024	25,600	4,956	-	339	30,895
At 31 August 2023	25,600	9,910	-	843	36,353

13 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	-	3,459
Prepayments and accrued income	3,313	4,812
	3,313	8,271

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	-	316
Accruals and deferred income	6,000	2,500
	6,000	2,816

15 Related party transactions

Commissions were paid to the clinical director, Linda Scotson, and her daughter, Lili Scotson totalling £29,314 (2023 - £40,163) and £19,581 (2023 - £26,776) respectively, for treatments supplied.

ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

England & Wales - Charity number 1026049

Accounts

Charity registration number 1026049

**ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M R Stedall J E Lawrence T A L Devere	(Appointed 6 May 2024)
Charity number	1026049	
Registered office	The Bradbury House 6 Station Road East Grinstead West Sussex RH19 1DJ	
Independent examiner	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT	

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Charity is dedicated to provide an optimum level of therapeutic assistance for brain injured children and young adults. The Scotson Technique (TST) is a massage technique developed by the Charity's Clinical Director after many years of PhD research at University College, London. Respiratory measurements of every child show consistently improved breathing while the children's before and after pictures show equally consistent improvements in their posture. Moreover, parents/caregivers anecdotally report improvements in movement, general health, vision, digestion and behaviour as well as intellectual capacity. The children also receive Hyperbaric Oxygen Therapy and dietary assistance as a support to the main therapy. Advance teaches parents of children with conditions such as cerebral palsy and autism how to improve their child's breathing.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Over the year the charity has continued to flourish helping both children and adults towards a better quality of life. This year we have noted an increase in children visiting us diagnosed with Long Covid and we have also seen increases in children with cancer. These children, as with children with neurological challenges such as cerebral palsy and autism, are all reported to have benefited in many encouraging ways from both hyperbaric oxygen therapy and the Scotson Technique.

The internet increasingly allows us to train parents who cannot physically visit us in the Scotson Technique. This has proved a wonderful help for children with neurological challenges including those with autism, cerebral palsy and developmental delay.

The charity continues to run on a very small budget, and we are consequently extremely grateful for donations, mindful that finances for parents, often single mothers needing our help for their children, continue to be difficult.

The work we do and its background is unique. We are fortunate to have a long standing and dedicated Patron in The Countess Sodes and have been blessed this year by donations coming to us from the CAF Bank of £8,296. This money has been used to help families on low incomes to receive therapy, on the general maintenance of our building and heating our building during the winter to keep families with circulatory vulnerable children warm while they are with us.

We remain dedicated to the research presented in Linda Scotson's PhD thesis (now available on Amazon) in the hope that it will ultimately be recognised and enable affordable online therapy training to be available to all whose health and wellbeing would benefit from the approach.

This year our accounts were delayed owing to the ill health of John Gardiner, a trustee and volunteer, who was formerly very actively supportive of the charity's many needs.

Financial review

The Charity reports an income from charitable activities of £92,574 (2022: £84,404) and donations of £8,296 (2022: £7,495). The net expenditure was £3,389 (2022: net income £3,558).

Reserves policy

For many years, the Trustees set the target level of reserves to maintain, where possible, sufficient reserves for up to 12 months expenditure in order to provide financial stability. The free reserves at 31 August 2023 were £78,633 (2022: £74,622).

ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

Structure, governance and management

The charity is constituted by a 1993 Declaration of Trust and registered with the Charity Commissioners under charity number 1026049. The Trust Deed has been varied by a number of supplemental deeds and Scheme of the Charity Commissions dated 22 May 2001.

The trustees who served during the year and up to the date of signature of the financial statements were:

M R Stedall

J E Lawrence

T A L Devere (Appointed 6 May 2024)

J Gardiner (Deceased April 2024)

Recruitment and appointment of trustees

The Trustees continue to ensure that policies and procedures necessary for the Introduction and assistance of any new Trustees follow the guidelines of the Charity Commission. Trustees are appointed on the basis of skills required and are recommended by existing trustees.

Organisational structure

The Charity is run by a small team of dedicated people who are responsible for the instruction of the therapeutic technique, the support of the families who bring their disabled children for assistance and the administrative organisation. The day to day decisions are undertaken by the Charity's Clinical Director and Manager, Ms Scotson prior to being discussed with the team during informal or formal staff meetings. The trustees have ensured that all appropriate measures have been put in place to protect the Charity and its finances from major risks.

The trustees' report was approved by the Board of Trustees.



.....
T A L Devere

Trustee

Date: 

ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

I report to the trustees on my examination of the financial statements of Advance: The Institute for the Scotson Technique (the charity) for the year ended 31 August 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

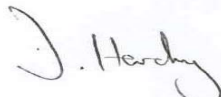
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: ..12.09.2024.....

ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:				as restated	
Donations and legacies	3	8,296	7,495	-	7,495
Charitable activities	4	92,574	84,404	-	84,404
Investments	5	31	2	-	2
Total income		100,901	91,901	-	91,901
Expenditure on:					
Charitable activities	6	104,290	88,343	-	88,343
Total expenditure		104,290	88,343	-	88,343
Net income/(expenditure)		(3,389)	3,558	-	3,558
Transfers between funds		-	2,855	(2,855)	-
Other recognised gains and losses:					
Revaluation of tangible fixed assets		-	7,400	-	7,400
Net movement in funds		(3,389)	13,813	(2,855)	10,958
Reconciliation of funds:					
Fund balances at 1 September 2022					
As originally reported		74,622	68,209	2,855	71,064
Prior year adjustment		7,400	-	-	-
As restated		82,022	68,209	2,855	71,064
Fund balances at 31 August 2023		78,633	82,022	-	82,022

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

BALANCE SHEET

AS AT 31 AUGUST 2023

		2023		2022 as restated	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		36,353		41,906
Current assets					
Debtors	12	8,271		5,394	
Cash at bank and in hand		36,825		36,601	
		<u>45,096</u>		<u>41,995</u>	
Creditors: amounts falling due within one year	13	<u>(2,816)</u>		<u>(1,879)</u>	
Net current assets			<u>42,280</u>		<u>40,116</u>
Total assets less current liabilities			<u>78,633</u>		<u>82,022</u>
Net assets excluding pension liability			<u>78,633</u>		<u>82,022</u>
			<u><u>78,633</u></u>		<u><u>82,022</u></u>
The funds of the charity					
Unrestricted funds			<u>78,633</u>		<u>82,022</u>
			<u>78,633</u>		<u>82,022</u>
			<u><u>78,633</u></u>		<u><u>82,022</u></u>

The financial statements were approved by the trustees on

T Allen

.....
T A L Devere

Trustee

6/09/24

ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

Charity information

Advance: The Institute for the Scotson Technique is an unincorporated charity with a trust deed dated 20th July 1993 and latest updated at 18th October 2011. The registered office is: The Bradbury House, 6 Station Road, East Grinstead, West Sussex, RH19 1DJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Investment income, which includes interest receivable is included in the Statement of Financial Activities in the year in which it is receivable.

ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

Income is received from two charitable activities, which is, TST Physical Programme, and Hyperbaric Oxygen sales all of which is recognised in the year in which the income is receivable, which is when the charity becomes entitled to the resources.

Income from other trading activities relates to fundraising events, and this income is recognised in the year in which the income is receivable, which is when the event takes place.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	0% Straight line
Improvements to property	4% Straight line
Plant and equipment	25% Straight line
Fixtures and fittings	25% Straight line

Freehold land and property has not been depreciated this year as the Trustees believe the open market value of the property is in excess of the carrying value which is in accordance with the Charities SORP. Provision is made should any annual impairment review show that a permanent diminution in value of a property has occurred and is included in depreciation.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

3 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	8,296	7,495

4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
TST Physical Programme		
Provision of treatments	33,050	30,114
Hyperbaric Oxygen		
Provision of treatments	59,524	54,290
	92,574	84,404

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	31	2

ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

6 Expenditure on charitable activities

	TST Physical Programme 2023 £	Hyperbaric Oxygen 2023 £	Total 2023 £	TST Physical Programme 2022 £	Hyperbaric Oxygen 2022 £	Total 2022 £
Direct costs						
Clinical commissions	66,939	-	66,939	53,729	-	53,729
Purchases	-	8,479	8,479	-	7,541	7,541
Insurance	-	375	375	-	850	850
	<u>66,939</u>	<u>8,854</u>	<u>75,793</u>	<u>53,729</u>	<u>8,391</u>	<u>62,120</u>
Share of support and governance costs (see note 7)						
Support	8,824	15,890	24,714	8,035	14,486	22,521
Governance	2,243	1,540	3,783	1,321	2,381	3,702
	<u>78,006</u>	<u>26,284</u>	<u>104,290</u>	<u>63,085</u>	<u>25,258</u>	<u>88,343</u>
Analysis by fund						
Unrestricted funds	<u>78,006</u>	<u>26,284</u>	<u>104,290</u>	<u>63,085</u>	<u>25,258</u>	<u>88,343</u>

7 Support costs allocated to activities

	2023 £	2022 £
Depreciation	5,553	3,490
Insurance	3,963	4,758
Light, heat, water & rates	6,790	6,589
Telephone & website	5,990	5,087
Printing, postage & stationery	590	283
Repairs & Maintenance	1,629	1,467
Sundry	199	847
Governance costs	3,783	3,702
	<u>28,497</u>	<u>26,223</u>
Analysed between:		
TST Physical Programme	11,067	9,356
Hyperbaric Oxygen	17,430	16,867
	<u>28,497</u>	<u>26,223</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2022 - £nil).

The Charity purchased trustee insurance on behalf of its trustees, within its annual insurance policy. The cost relating to this aspect of the insurance is approximately £500 (2022 - approximately £500).

ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Freehold land and buildings £	Improvements to property £	Plant and equipment £	Fixtures and fittings £	Total £
Cost					
At 1 September 2022	80,000	123,862	60,931	47,808	312,601
At 31 August 2023	80,000	123,862	60,931	47,808	312,601
Depreciation and impairment					
At 1 September 2022	54,400	108,998	60,931	46,366	270,695
Depreciation charged in the year	-	4,954	-	599	5,553
At 31 August 2023	54,400	113,952	60,931	46,965	276,248
Carrying amount					
At 31 August 2023	25,600	9,910	-	843	36,353
At 31 August 2022	25,600	14,864	-	1,442	41,906

12 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	-	186
Other debtors	3,459	2,000
Prepayments and accrued income	4,812	3,208
	8,271	5,394

ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	-	603
Other creditors	316	316
Accruals and deferred income	2,500	960
	<u>2,816</u>	<u>1,879</u>

14 Prior year adjustment

During the year the trustees conducted a full review of the fixed assets and the cost allocated to them. As a result of this review some of the adjustments impacted the previous period so these have been made accordingly.

15 Related party transactions

Commissions were paid to the clinical director, Linda Scotson, and her daughter, Lili Scotson totalling £40,163 (2022 - £32,237) and £26,776 (2022 - £21,492) respectively, for treatments supplied.

ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

England & Wales - Charity number 1026049

Accounts



*Advance: The Institute for
The Scotson Technique*

Registered Charity: 1026049

**Report of the Trustees and
Financial Statements for the year ended
31 August 2022**

Advance: The Institute for The Scotson Technique

**Financial Statements
for the Year Ended 31 August 2022**

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Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 12

Advance: The Institute for The Scotson Technique

Report of the Trustees for the Year Ended 31 August 2022

The trustees present their annual report and financial statements of the charity for the year ended 31 August 2022. The financial statements in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The Charity is dedicated to provide an optimum level of therapeutic assistance for brain injured children and young adults. The Scotson Technique (TST) is a massage technique developed by the Charity's Clinical Director after many years of PhD research at University College, London. Respiratory measurements of every child show consistently improved breathing while the children's before and after pictures show equally consistent improvements in their posture. Moreover, parents/caregivers anecdotally report improvements in movement, general health, vision, digestion and behaviour as well as intellectual capacity. The children also receive Hyperbaric Oxygen Therapy and dietary assistance as a support to the main therapy. Advance teaches parents of children with conditions such as cerebral palsy and autism how to improve their child's breathing.

In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's public benefit guidance.

ACHIEVEMENTS AND PERFORMANCE

This year our Skype and Zoom consultations and training have substantially increased. Besides teaching parents to apply TST to their children Linda is also working hands on with more children at our centre.

A charitable well-wisher funded the publication of Linda's PhD thesis on Amazon together with two independent books made out of the penultimate chapter and her references.

Funding was also provided for a new website which includes the documentary film "Breathe" made about the history of Advance to date and its inspirational origin.

The trustees note that these projects help to make clear that not only do we have substantial positive observable results from our clients but the in-depth science behind our work is available to all who wish to enquire into it.

Besides the many and diverse neurological and physiological needs of the children and others in need of our help we are now working with a new cohort of children and adults with problems arising from Covid. We also see children with neurological damage as a consequence of brain tumours. All of these children have abnormal breathing patterns as evidenced by our "respiratory inductive plesymography" equipment that records patterns of upper and lower rib-cage breathing onto a computer screen. We have been fortunate to receive some funding during this period to purchase a new upgraded device which has been designed for us.

Advance: The Institute for The Scotson Technique

**Report of the Trustees
for the Year Ended 31 August 2022**

ACHIEVEMENTS AND PERFORMANCE (continued)

We were also very fortunate to receive another grant to assist families and individuals in need of therapy. We have continued to work hard to keep our prices down as much as possible since it is obvious to us that there are many families seeking our help for their children who are unable to fund full treatment costs, we are therefore preparing to embark on more fund-raising appeals over the coming year.

FINANCIAL REVIEW

Income

The Charity reports an income from charitable activities of £84,404 (2021: £61,396) and donations of £7,495 (2021: £13,334). The net income was £3,558 (2021: net expenditure £6,252).

Reserves policy

For many years, the Trustees set the target level of reserves to maintain, where possible, sufficient reserves for up to 12 months expenditure in order to provide financial stability. The free reserves at 31 August 2022 were £74,622 (2021: £68,209). Although this amount is insufficient to cover 12 months of expenditure, the Trustees feel that the continued ongoing changes will help resolve the financial position.

Plans for the future and going concern

The trustees and remaining workers in the charity are making every effort to keep expenditure low whilst remaining committed to the valuable work carried out. The trustees intend on building on the clear improvements made in the year under review having made some difficult decisions in recent years. The early signs have been encouraging and the trustees believe that an upturn in results will be evident as a result.

Having carefully considered the circumstances and financial commitments of the Charity, at the date of signing this report, the Trustees are, despite their concerns, of the opinion that the Charity is still a going concern.

At present the trustees are in the process of planning a number of fundraising events which will further lift the profile of the charity as well as allow more families to benefit from the services provided.

Advance: The Institute for The Scotson Technique

**Report of the Trustees
for the Year Ended 31 August 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted by a 1993 Declaration of Trust and registered with the Charity Commissioners under charity number 1026049. The Trust Deed has been varied by a number of supplemental deeds and Scheme of the Charity Commissions dated 22 May 2001.

Structure, Governance and Management

The Trustees continue to ensure that policies and procedures necessary for the introduction and assistance of any new Trustees follow the guidelines of the Charity Commission. Trustees are appointed on the basis of skills required and are recommended by existing trustees.

Organisational structure

The Charity is run by a small team of dedicated employees who are responsible for the instruction of the therapeutic technique, the support of the families who bring their disabled children for assistance and the administrative organization. The day to day decisions are undertaken by the Charity's Clinical Director and Manager, Ms Scotson prior to being discussed with the team during informal or formal staff meetings.

The trustees have ensured that all appropriate measures have been put in place to protect the Charity and its finances from major risks.

Advance: The Institute for The Scotson Technique

**Report of the Trustees
for the Year Ended 31 August 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name

Advance: The Institute for The Scotson Technique

Other name used by the charity

Advance

Registered Charity number

1026049

Principal address

The Bradbury House
6 Station Road
East Grinstead
West Sussex
RH19 1DJ

Trustees

Mr J Gardiner
Mrs J Lawrence
Mrs M Lyons

Independent Examiner

Mr L W Woodhams FCCA
TN6 Ltd
Pine Grove Enterprise Centre
Pine Grove
Crowborough
East Sussex
TN6 1DH

Charity director

Ms L Scotson

Advance: The Institute for The Scotson Technique
Balance sheet as at 31 August 2022

	Notes	As at 31st August	
		2022	2021
		£	£
FIXED ASSETS			
Tangible assets	4	34,506	36,311
CURRENT ASSETS			
Debtors	5	5,394	3,201
Cash at bank and in hand		36,601	33,405
		<u>41,995</u>	<u>36,606</u>
CREDITORS			
Amounts Falling Due Within One Year	6	1,879	1,853
NET CURRENT ASSETS		<u>40,116</u>	<u>34,753</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>74,622</u>	<u>71,064</u>
NET ASSETS		<u>74,622</u>	<u>71,064</u>
FUNDS			
Restricted funds		-	2,855
Unrestricted funds		74,622	68,209
TOTAL FUNDS		<u>74,622</u>	<u>71,064</u>

Approved by the Trustees on 30 June 2023 and signed on their behalf by:


 John Gardiner

The notes on pages 9 - 12 form part of these financial statements

Advance: The Institute for The Scotson Technique

Report of the Independent Examiner for the Year Ended 31 August 2021

I report to the trustees on my examination of the accounts of the charity for the year ended 31st August 2022.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of The Charities Act 2011 (the Act). The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Act).

I report in respect of my examination of the charity's accounts carried out under section 135 of the 2011 Act and in carrying out my examination, I have followed all the applicable directions given by the Charity

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
L W Woodhams FCCA
TN6 Ltd
Pine Grove Enterprise Centre
Pine Grove
Crowborough
East Sussex
TN6 1DH

Date: 30 June 2023

Advance: The Institute for The Scotson Technique
Statement of Financial Activities for the Year Ended 31 August 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
INCOME					
Donations		7,495	-	7,495	13,334
Investment Income		2	-	2	-
<i>Charitable activities</i>					
TST physical programme		30,114	-	30,114	12,823
Hyperbaric oxygen		54,290	-	54,290	48,546
Other		-	-	-	27
Total income		91,901	-	91,901	74,730
EXPENDITURE					
<i>Charitable activities</i>					
TST physical programme	2	63,085	-	63,085	52,815
Hyperbaric oxygen	2	25,258	-	25,258	28,167
Total expenditure		88,343	-	88,343	80,982
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR					
		3,558	-	3,558	(6,252)
RECONCILIATION OF FUNDS					
Total funds brought forward		68,209	2,855	71,064	77,316
Transfers between funds		2,855	- 2,855	-	-
TOTAL FUNDS CARRIED FORWARD		74,622	-	74,622	71,064

The notes on pages 9 - 12 form part of these financial statements

Advance: The Institute for The Scotson Technique
Balance sheet as at 31 August 2022

	Notes	As at 31st August	
		2022	2021
		£	£
FIXED ASSETS			
Tangible assets	4	34,506	36,311
CURRENT ASSETS			
Debtors	5	5,394	3,201
Cash at bank and in hand		36,601	33,405
		<u>41,995</u>	<u>36,606</u>
CREDITORS			
Amounts Falling Due Within One Year	6	1,879	1,853
NET CURRENT ASSETS		<u>40,116</u>	<u>34,753</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>74,622</u>	<u>71,064</u>
NET ASSETS		<u>74,622</u>	<u>71,064</u>
FUNDS			
Restricted funds		-	2,855
Unrestricted funds		74,622	68,209
TOTAL FUNDS		<u>74,622</u>	<u>71,064</u>

Approved by the Trustees on 30 June 2023 and signed on their behalf by:



 John Gardiner

The notes on pages 9 - 12 form part of these financial statements

1 ACCOUNTING POLICIES

Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The trust constitutes a public benefit entity as defined by FRS 102.

Income recognition

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income is deferred if the donor has specified it must only be used in future accounting periods or the donor has imposed conditions which must be met before the Charity has unconditional entitlement.

Expenditure recognition

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Allocation and apportionment of support and governance costs

Support and governance costs have been allocated based on incoming resources from charitable activities. The allocation of support costs is analysed in note 2.

Tangible fixed assets

Fixed assets are included at cost less depreciation. Depreciation is provide at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 4% on cost
Plant and Machinery	- 25% on cost
Fixtures and Fittings	- 25% on cost

Freehold land and property has not been depreciated this year as the Trustees believe the open market value of the property is in excess of the carrying value which is in accordance with the Charities SORP. Provision is made should any annual impairment review show that a permanent diminution in value of a property has occurred and is included in depreciation.

Taxation

The charity is exempt from tax on its charitable activities.

1 ACCOUNTING POLICIES (continued)

Fund accounting

The Charity has a number of restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose. All other funds are unrestricted income funds. These funds are available for use in accordance with the charitable objectives at the discretion of the trustees.

Operating leases

Rentals paid under operating leases are charged to the statement of financial activity on a straight line basis over basis.

2 CHARITABLE ACTIVITIES COST

	Year ended 31st August 2022		
	Direct	Support	Total
	£	£	£
TST physical programme	53,729	9,356	63,085
Hyperbaric oxygen	8,391	16,867	25,258
	62,120	26,223	88,343
	Year ended 31st August 2021		
	Direct	Support	Total
	£	£	£
TST physical programme	46,447	6,368	52,815
Hyperbaric oxygen	4,057	24,110	28,167
	50,504	30,478	80,982

3 TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 (2021 - nil). Related party transactions are disclosed in note 7.

The Charity purchased trustee insurance on behalf of its trustees, within its annual insurance policy. The cost relating to this aspect of the insurance is approximately £500 (2021 - approximately £500).

Advance: The Institute for The Scotson Technique
Notes to the Financial Statements for the year ended 31 August 2022

4 TANGIBLE FIXED ASSETS

	Freehold	Improvements to property	Plant and machinery	Fixtures and fittings	Totals
COST					
At 1 September 2021	80,000	123,862	60,931	46,123	310,916
Additions	-	-	-	1,685	1,685
Disposals	-	-	-	-	-
At 31 August 2022	<u>80,000</u>	<u>123,862</u>	<u>60,931</u>	<u>47,808</u>	<u>312,601</u>
DONATIONS RECEIVED					
At 1 September 2021	-	51,028	16,060	355	67,443
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 August 2022	<u>-</u>	<u>51,028</u>	<u>16,060</u>	<u>355</u>	<u>67,443</u>
DEPRECIATION					
At 1 September 2021	54,400	62,391	44,871	45,500	207,162
Charge for year	-	2,913	-	577	3,490
Disposals	-	-	-	-	-
At 31 August 2022	<u>54,400</u>	<u>65,304</u>	<u>44,871</u>	<u>46,077</u>	<u>210,652</u>
NET BOOK VALUE					
At 31 August 2022	<u>25,600</u>	<u>7,530</u>	<u>-</u>	<u>1,376</u>	<u>34,506</u>
At 31 August 2021	<u>25,600</u>	<u>10,443</u>	<u>-</u>	<u>268</u>	<u>36,311</u>

5 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	186	636
Prepayments	3,208	2,565
Other debtors	2,000	-
	<u>5,394</u>	<u>3,201</u>

6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2,022	2021
	£	£
Trade creditors	603	655
Other creditors and accruals	1,276	1,198
	<u>1,879</u>	<u>1,853</u>

7 RELATED PARTY DISCLOSURES

Commissions were paid to the director, Linda Scotson, and her daughter, Lili Scotson totalling £32,237 and £21,492 respectively, for treatments supplied.

No other trustee or person related or connected by business to them has received any remuneration during the year (2021 - none).

Advance: The Institute for The Scotson Technique
Detailed income and expenditure account for the Year Ended 31 August 2022

INCOME	2022	2021
Voluntary income		
Donations	7,495	13,334
Investment income		
Deposit account interest	2	-
Incoming resources from charitable activities		
TST physical programme	30,114	12,823
Hyperbaric oxygen	54,290	48,546
Other	-	27
	<u>84,404</u>	<u>61,396</u>
Total income	91,901	74,730
EXPENDITURE		
Cost of generating voluntary income	-	-
Charitable activities - direct		
Clinical commissions	53,729	46,447
Purchases	7,541	3,207
Insurance	850	850
	<u>62,120</u>	<u>50,504</u>
Charitable activities - support		
Insurance	4,758	3,448
Light, heat, water and rates	6,589	7,936
Telephone and website	5,087	3,135
Printing, postage, & stationery	283	368
Repairs and renewals and cleaning	1,467	8,834
Depreciation of tangible fixed assets	3,490	3,003
Sundry expenses	847	93
Bank charges	1,632	1,315
Professional fees	2,070	2,346
	<u>26,223</u>	<u>30,478</u>
Total expenditure	88,343	80,982
Net income/(expenditure)	<u>3,558</u>	<u>(6,252)</u>

ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

England & Wales - Charity number 1026049

Accounts



Advance: The Institute for The Scotson Technique

Registered Charity: 1026049

**Report of the Trustees and
Financial Statements for the year ended
31 August 2021**

Advance: The Institute for The Scotson Technique

**Financial Statements
for the Year Ended 31 August 2021**

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Advance: The Institute for The Scotson Technique

Report of the Trustees for the Year Ended 31 August 2021

The trustees present their annual report and financial statements of the charity for the year ended 31 August 2021. The financial statements in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The Charity is dedicated to provide an optimum level of therapeutic assistance for brain injured children and young adults. The Scotson Technique (TST) is a massage technique developed by the Charity's Clinical Director after many years of PhD research at University College, London. Respiratory measurements of every child show consistently improved breathing while the children's before and after pictures show equally consistent improvements in their posture. Moreover, parents/caregivers anecdotally report improvements in movement, general health, vision, digestion and behaviour as well as intellectual capacity. The children also receive Hyperbaric Oxygen Therapy and dietary assistance as a support to the main therapy. Advance teaches parents of children with conditions such as cerebral palsy and autism how to improve their child's breathing.

In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's public benefit guidance.

ACHIEVEMENTS AND PERFORMANCE

Many more children with varied disabilities that a detailed consultation at Advance can trace back to a foetal origin affecting their diaphragm and lung development have benefited from our approach over the year.

Advance has also begun to work more closely with Autism charities. As a result, its representatives have spoken at several events explaining the connections between upper chest emotional breathing and characteristic autistic symptoms.

We have also successfully increased our Skype consultations and training programmes both in the UK and abroad, and continue to uniquely meet the ever growing needs of mentally and physically challenged children at our dedicated centre in West Sussex.

Finance, both to help less well off families has been a pressing concern over the year as well as essential items of refurbishment, so we were delighted to find that the local authority could help by introducing us to funding opportunities locally in Sussex. This year we were fortunate to receive £500 from the East Grinstead Memorial Fund and £450 from the opening of the new East Grinstead Fish Bar in Station Road. We also received very kind independent donations from relatives and friends of those we help totalling £394 and a generous donation of £1000 from our patron. Moreover, we were gifted £9550 from a very generous well wisher which has allowed us to provide funding for a considerable number of struggling families, to again have our building deep cleaned and to improve our lighting which needs to be calming for the many stressed children who visit us.

Advance: The Institute for The Scotson Technique

Report of the Trustees for the Year Ended 31 August 2021

ACHIEVEMENTS AND PERFORMANCE (continued)

We have ensured Advance remains a place of warmth and hope for families and that the children's development is carefully monitored and tracked. Our aim is that the results obtained should continue into the child's later adult life.

What we lack most is a means to become better known, since parents are often exhausted from their search when they finally arrive and find us and wish they had discovered us earlier.

We eventually aim to train more dedicated therapists to take the work across the country and abroad through family workshops both by Skype and in house. We also aim to publish our clinical director Linda Scotson's PhD thesis so that the fundamental research it contains can be read and understood by researchers and clinicians as well as families, and continue to extensively educate all in the power of the breath and its restorative potential.

FINANCIAL REVIEW

Income

The Charity reports an income from charitable activities of £61,396 (2020: £79,365) and donations of £13,334 (2020: £1,890). The net expenditure was £6,252 (2020: net income of £8,185).

Reserves policy

For many years, the Trustees set the target level of reserves to maintain, where possible, sufficient reserves for up to 12 months expenditure in order to provide financial stability. The free reserves at 31 August 2021 were £68,209 (2020: £69,736). Although this amount is insufficient to cover 12 months of expenditure, the Trustees feel that the continued ongoing changes will help resolve the financial position.

Plans for the future and going concern

The trustees and remaining workers in the charity are making every effort to keep expenditure low whilst remaining committed to the valuable work carried out. The trustees intend on building on the clear improvements made in the year under review having made some difficult decisions in recent years. The early signs have been encouraging and the trustees believe that an upturn in results will be evident as a result.

Having carefully considered the circumstances and financial commitments of the Charity, at the date of signing this report, the Trustees are, despite their concerns, of the opinion that the Charity is still a going concern.

At present the trustees are in the process of planning a number of fundraising events which will further lift the profile of the charity as well as allow more families to benefit from the services provided.

Advance: The Institute for The Scotson Technique

Report of the Trustees for the Year Ended 31 August 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted by a 1993 Declaration of Trust and registered with the Charity Commissioners under charity number 1026049. The Trust Deed has been varied by a number of supplemental deeds and Scheme of the Charity Commissions dated 22 May 2001.

Structure, Governance and Management

The Trustees continue to ensure that policies and procedures necessary for the introduction and assistance of any new Trustees follow the guidelines of the Charity Commission. Trustees are appointed on the basis of skills required and are recommended by existing trustees.

Organisational structure

The Charity is run by a small team of dedicated employees who are responsible for the instruction of the therapeutic technique, the support of the families who bring their disabled children for assistance and the administrative organization. The day to day decisions are undertaken by the Charity's Clinical Director and Manager, Ms Scotson prior to being discussed with the team during informal or formal staff meetings.

The trustees have ensured that all appropriate measures have been put in place to protect the Charity and its finances from major risks.

Advance: The Institute for The Scotson Technique

**Report of the Trustees
for the Year Ended 31 August 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name

Advance: The Institute for The Scotson Technique

Other name used by the charity

Advance

Registered Charity number

1026049

Principal address

The Bradbury House
6 Station Road
East Grinstead
West Sussex
RH19 1DJ

Trustees

Mr J Gardiner
Mrs J Lawrence
Mrs M Lyons

Independent Examiner

Mr L W Woodhams FCCA
TN6 Ltd
Pine Grove Enterprise Centre
Pine Grove
Crowborough
East Sussex
TN6 1DH

Charity director

Ms L Scotson

Advance: The Institute for The Scotson Technique

**Report of the Trustees
for the Year Ended 31 August 2021**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).


The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the trustees on 29 June 2022 and signed on their behalf by:


.....
John Gardiner
Chairman

Advance: The Institute for The Scotson Technique

Report of the Independent Examiner for the Year Ended 31 August 2021

I report to the trustees on my examination of the accounts of the charity for the year ended 31st August 2021.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of The Charities Act 2011 (the Act). The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Act).

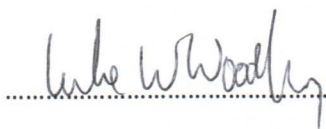
I report in respect of my examination of the charity's accounts carried out under section 135 of the 2011 Act and in carrying out my examination, I have followed all the applicable directions given by the Charity

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



L W Woodhams FCCA
TN6 Ltd
Pine Grove Enterprise Centre
Pine Grove
Crowborough
East Sussex
TN6 1DH

Date: 29 June 2022

Advance: The Institute for The Scotson Technique
Statement of Financial Activities for the Year Ended 31 August 2021


	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
INCOME					
Donations		8,034	5,300	13,334	1,890
Investment Income		-	-	-	6
<i>Charitable activities</i>					
TST physical programme		12,823	-	12,823	25,701
Hyperbaric oxygen		48,546	-	48,546	53,314
Other		27	-	27	350
Total income		69,430	5,300	74,730	81,261
EXPENDITURE					
Charitable activities					
TST physical programme	2	52,815	-	52,815	50,634
Hyperbaric oxygen	2	28,167	-	28,167	22,442
Total expenditure		80,982	-	80,982	73,076
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR					
		(11,552)	5,300	(6,252)	8,185
RECONCILIATION OF FUNDS					
Total funds brought forward		69,736	7,580	77,316	69,131
Transfers between funds		10,025	- 10,025	-	-
TOTAL FUNDS CARRIED FORWARD		68,209	2,855	71,064	77,316

The notes on pages 9 - 12 form part of these financial statements

Advance: The Institute for The Scotson Technique
Balance sheet as at 31 August 2021

	Notes	As at 31st August	
		2021	2020
		£	£
FIXED ASSETS			
Tangible assets	4	36,311	38,957
CURRENT ASSETS			
Debtors	5	3,201	2,440
Cash at bank and in hand		33,405	39,436
		36,606	41,876
CREDITORS			
Amounts Falling Due Within One Year	6	1,853	3,517
NET CURRENT ASSETS		34,753	38,359
TOTAL ASSETS LESS CURRENT LIABILITIES		71,064	77,316
NET ASSETS		71,064	77,316
FUNDS			
Restricted funds		2,855	7,580
Unrestricted funds		68,209	69,736
TOTAL FUNDS		71,064	77,316

Approved by the Trustees on 29 June 2022 and signed on their behalf by:



 John Gardiner

The notes on pages 9 - 12 form part of these financial statements

1 ACCOUNTING POLICIES

Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

Income recognition

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income is deferred if the donor has specified it must only be used in future accounting periods or the donor has imposed conditions which must be met before the Charity has unconditional entitlement.

Expenditure recognition

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Allocation and apportionment of support and governance costs

Support and governance costs have been allocated based on incoming resources from charitable activities. The allocation of support costs is analysed in note 2.

Tangible fixed assets

Fixed assets are included at cost less depreciation. Depreciation is provide at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 4% on cost
Plant and Machinery	- 25% on cost
Fixtures and Fittings	- 25% on cost

Freehold land and property has not been depreciated this year as the Trustees believe the open market value of the property is in excess of the carrying value which is in accordance with the Charities SORP. Provision is made should any annual impairment review show that a permanent diminution in value of a property has occurred and is included in depreciation.

Taxation

The charity is exempt from tax on its charitable activities.

1 ACCOUNTING POLICIES (continued)

Fund accounting

The Charity has a number of restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose. All other funds are unrestricted income funds. These funds are available for use in accordance with the charitable objectives at the discretion of the trustees.

Operating leases

Rentals paid under operating leases are charged to the statement of financial activity on a straight line basis over basis.

2 CHARITABLE ACTIVITIES COST

	Year ended 31st August 2021		
	Direct	Support	Total
	£	£	£
TST physical programme	46,447	6,368	52,815
Hyperbaric oxygen	4,057	24,110	28,167
	50,504	30,478	80,982
	Year ended 31st August 2020		
	Direct	Support	Total
	£	£	£
TST physical programme	40,122	10,310	50,432
Hyperbaric oxygen	8,810	14,792	23,602
	48,932	25,102	74,034

3 TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 (2020 - nil). Related party transactions are disclosed in note 7.

The Charity purchased trustee insurance on behalf of its trustees, within its annual insurance policy. The cost relating to this aspect of the insurance is approximately £500 (2020 - approximately £500).

4 TANGIBLE FIXED ASSETS

	Freehold	Improvements to property	Plant and machinery	Fixtures and fittings	Totals
COST					
At 1 September 2020	80,000	123,862	60,931	45,766	310,559
Additions	-	-	-	357	357
Disposals	-	-	-	-	-
At 31 August 2021	80,000	123,862	60,931	46,123	310,916
DONATIONS RECEIVED					
At 1 September 2020	-	51,028	16,060	355	67,443
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 August 2021	-	51,028	16,060	355	67,443
DEPRECIATION					
At 1 September 2020	54,400	59,477	44,871	45,411	204,159
Charge for year	-	2,913	-	89	3,003
Disposals	-	-	-	-	-
At 31 August 2021	54,400	62,390	44,871	45,500	207,162
NET BOOK VALUE					
At 31 August 2021	25,600	10,444	-	268	36,311
At 31 August 2020	25,600	13,357	-	-	38,957

5 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	636	206
Prepayments	2,565	2,234
	3,201	2,440

6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	655	2,349
Other creditors and accruals	1,198	1,168
	<u>1,853</u>	<u>3,517</u>

7 RELATED PARTY DISCLOSURES

Commissions were paid to the director, Linda Scotson, and her daughter, Lili Scotson totalling £27,868 and £18,579 respectively, for treatments supplied.

No other trustee or person related or connected by business to them has received any remuneration during the year (2020 - none).

Advance: The Institute for The Scotson Technique
Detailed income and expenditure account for the Year Ended 31 August 2021

INCOME	2021	2020
Voluntary income		
Donations	13,334	1,890
Investment income		
Deposit account interest	-	6
Incoming resources from charitable activities		
TST physical programme	12,823	25,701
Hyperbaric oxygen	48,546	53,314
Other	27	350
	61,396	79,365
Total income	74,730	81,261
EXPENDITURE		
Cost of generating voluntary income	-	-
Charitable activities - direct		
Clinical salaries	-	-
Social security	-	-
Clinical commissions	46,447	42,492
Purchases	3,207	4,701
Insurance	850	850
Bad debt written off	-	2,800
	50,504	50,842
Charitable activities - support		
Repairs and maintenance	-	-
Insurance	3,448	3,316
Light, heat, water and rates	7,936	5,748
Telephone and website	3,135	3,029
Printing, postage, & stationery	368	871
Repairs and renewals and cleaning	8,834	1,847
Travel	-	276
Advertising	-	516
Depreciation of tangible fixed assets	3,003	3,442
Sundry expenses	93	71
Bank charges	1,315	1,054
Professional fees	2,346	2,064
	30,478	22,234
Total expenditure	80,982	73,076
Net income/(expenditure)	(6,252)	8,185

ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

England & Wales - Charity number 1026049

Accounts



*Advance: The Institute for
The Scotson Technique*

Registered Charity: 1026049

**Report of the Trustees and
Financial Statements for the year ended
31 August 2020**

Advance: The Institute for The Scotson Technique

**Financial Statements
for the Year Ended 31 August 2020**

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Advance: The Institute for The Scotson Technique

Report of the Trustees for the Year Ended 31 August 2020

The trustees present their annual report and financial statements of the charity for the year ended 31 August 2020. The financial statements in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The Charity is dedicated to provide an optimum level of therapeutic assistance for brain injured children and young adults. The Scotson Technique (TST) is a massage technique developed by the Charity's Clinical Director after many years of PhD research at University College, London. Respiratory measurements of every child show consistently improved breathing while the children's before and after pictures show equally consistent improvements in their posture. Moreover, parents/caregivers anecdotally report improvements in movement, general health, vision, digestion and behaviour as well as intellectual capacity. The children also receive Hyperbaric Oxygen Therapy and dietary assistance as a support to the main therapy. Advance teaches parents of children with conditions such as cerebral palsy and autism how to improve their child's breathing.

In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's public benefit guidance.

ACHIEVEMENTS AND PERFORMANCE

Advance, although small has continued to be of considerable service helping to optimise quality of life for children and adults with a wide range of conditions which can be improved by an increase in oxygen delivery to the tissues. This is done both by enhance oxygen delivery to the tissues by the TST massage and through hyperbaric oxygen therapy.

Until March 2020, when planes stopped flying and COVID-19 lockdown restrictions were enforced, we had families from other European countries frequently visiting us for therapy, and had steadily become more widely known for both the promotion and quality of our service.

While being highly professional, our ethos emphasises human warmth, consideration and relaxation from stress for all who visit us. As a result of lockdown restrictions, we began teaching our therapeutic breathing based massage (TST) approach via Skype which proved to be very successful. We also began giving international outreach workshops through a remarkable group of philanthropists who also wish to bring conscious and kindness into all aspects of every-day life.

Via a Skype approach, we began the training of TST instructors in California (USA) and in the UK, this marks the beginning of a slow but steady consolidation of the therapy both in the UK and World-wide.

Our aim is to make TST and Hyperbaric Oxygen entirely understandable, accessible and affordable for all so that its health giving potential will continue to be available for the future generations.

Advance: The Institute for The Scotson Technique

Report of the Trustees for the Year Ended 31 August 2020

ACHIEVEMENTS AND PERFORMANCE (continued)

The trustees recognise that Advance is performing a unique service by offering two therapies that integrate so well together we are consequently dedicated to ensure that these services remain available and affordable to the public, since we have seen they can improve quality of life over a wide range of conditions.

Our vision is to keep small and to keep going.

FINANCIAL REVIEW

Income

The Charity reports an income from charitable activities of £79,365 (2019: £67,727) and donations of £1,890 (2019: £3,666). The net expenditure was £2,630 (2019: £2,630).

The income from charitable activities shows an increase in the year because former patient account credits from previous years have been written off. The actual income from charitable activities decreased reflecting the continuing financial difficulties some families face, and the difficulty in reaching families in particular with cerebral palsy.+

Reserves policy

For many years, the Trustees set the target level of reserves to maintain, where possible, sufficient reserves for up to 12 months expenditure in order to provide financial stability. The free reserves at 31 August 2020 were £69,736 (2019: £66,551). Although this amount is insufficient to cover 12 months of expenditure, the Trustees feel that the continued ongoing changes will help resolve the financial position.

Plans for the future and going concern

The trustees and remaining workers in the charity are making every effort to keep expenditure low whilst remaining committed to the valuable work carried out. The trustees intend on building on the clear improvements made in the year under review having made some difficult decisions in recent years. The early signs have been encouraging and the trustees believe that an upturn in results will be evident as a result.

Having carefully considered the circumstances and financial commitments of the Charity, at the date of signing this report, the Trustees are, despite their concerns, of the opinion that the Charity is still a going concern.

At present the trustees are in the process of planning a number of fundraising events which will further lift the profile of the charity as well as allow more families to benefit from the services provided.

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Report of the Trustees for the Year Ended 31 August 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted by a 1993 Declaration of Trust and registered with the Charity Commissioners under charity number 1026049. The Trust Deed has been varied by a number of supplemental deeds and Scheme of the Charity Commissions dated 22 May 2001.

Structure, Governance and Management

The Trustees continue to ensure that policies and procedures necessary for the introduction and assistance of any new Trustees follow the guidelines of the Charity Commission. Trustees are appointed on the basis of skills required and are recommended by existing trustees.

Organisational structure

The Charity is run by a small team of dedicated employees who are responsible for the instruction of the therapeutic technique, the support of the families who bring their disabled children for assistance and the administrative organization. The day to day decisions are undertaken by the Charity's Clinical Director and Manager, Ms Scotson prior to being discussed with the team during informal or formal staff meetings.

The trustees have ensured that all appropriate measures have been put in place to protect the Charity and its finances from major risks.

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**Report of the Trustees
for the Year Ended 31 August 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name

Advance: The Institute for The Scotson Technique

Other name used by the charity

Advance

Registered Charity number

1026049

Principal address

The Bradbury House
6 Station Road
East Grinstead
West Sussex
RH19 1DJ

Trustees

Mr J Gardiner
Mrs J Lawrence
Mrs M Lyons

Independent Examiner

Mr L W Woodhams FCCA
TN6 Ltd
Pine Grove Enterprise Centre
Pine Grove
Crowborough
East Sussex
TN6 1DH

Charity director

Ms L Scotson

Advance: The Institute for The Scotson Technique

**Report of the Trustees
for the Year Ended 31 August 2020**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the trustees on 29 June 2021 and signed on their behalf by:

.....

John Gardiner
Chairman

Advance: The Institute for The Scotson Technique

Report of the Independent Examiner for the Year Ended 31 August 2020

I report to the trustees on my examination of the accounts of the charity for the year ended 31st August 2020.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of The Charities Act 2011 (the Act). The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Act).

I report in respect of my examination of the charity's accounts carried out under section 135 of the 2011 Act and in carrying out my examination, I have followed all the applicable directions given by the Charity

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
L W Woodhams FCCA
TN6 Ltd
Pine Grove Enterprise Centre
Pine Grove
Crowborough
East Sussex
TN6 1DH

Date: 29 June 2021

Advance: The Institute for The Scotson Technique
Statement of Financial Activities for the Year Ended 31 August 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
INCOME					
Donations		1,890	-	1,890	3,666
Investment Income		6	-	6	11
<i>Charitable activities</i>					
TST physical programme		25,701	-	25,701	27,817
Hyperbaric oxygen		53,314	-	53,314	39,910
Other		350	-	350	-
Total income		81,261	-	81,261	71,404
EXPENDITURE					
Charitable activities					
TST physical programme	2	50,634	-	50,634	50,432
Hyperbaric oxygen	2	22,442	-	22,442	23,602
Total expenditure		73,076	-	73,076	74,034
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR					
		8,185	-	8,185	(2,630)
RECONCILIATION OF FUNDS					
Total funds brought forward		61,551	7,580	69,131	71,761
TOTAL FUNDS CARRIED FORWARD		69,736	7,580	77,316	69,131

The notes on pages 9 - 12 form part of these financial statements

Advance: The Institute for The Scotson Technique
Balance sheet as at 31 August 2020

	Notes	As at 31st August	
		2020	2019
		£	£
FIXED ASSETS			
Tangible assets	4	38,957	42,399
CURRENT ASSETS			
Debtors	5	2,440	5,969
Cash at bank and in hand		39,436	42,733
		41,876	48,702
CREDITORS			
Amounts Falling Due Within One Year	6	3,517	21,970
NET CURRENT ASSETS		38,359	26,732
TOTAL ASSETS LESS CURRENT LIABILITIES		77,316	69,131
NET ASSETS		77,316	69,131
FUNDS			
Restricted funds		7,580	7,580
Unrestricted funds		69,736	61,551
TOTAL FUNDS		77,316	69,131

Approved by the Trustees on 29 June 2021 and signed on their behalf by:

.....
 John Gardiner

The notes on pages 9 - 12 form part of these financial statements

1 ACCOUNTING POLICIES

Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The trust constitutes a public benefit entity as defined by FRS 102.

Income recognition

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income is deferred if the donor has specified it must only be used in future accounting periods or the donor has imposed conditions which must be met before the Charity has unconditional entitlement.

Expenditure recognition

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Allocation and apportionment of support and governance costs

Support and governance costs have been allocated based on incoming resources from charitable activities.

The allocation of support costs is analysed in note 2.

Tangible fixed assets

Fixed assets are included at cost less depreciation. Depreciation is provide at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 4% on cost
Plant and Machinery	- 25% on cost
Fixtures and Fittings	- 25% on cost

Freehold land and property has not been depreciated this year as the Trustees believe the open market value of the property is in excess of the carrying value which is in accordance with the Charities SORP. Provision is made should any annual impairment review show that a permanent diminution in value of a property has occurred and is included in depreciation.

Taxation

The charity is exempt from tax on its charitable activities.

1 ACCOUNTING POLICIES (continued)

Fund accounting

The Charity has a number of restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose. All other funds are unrestricted income funds. These funds are available for use in accordance with the charitable objectives at the discretion of the trustees.

Operating leases

Rentals paid under operating leases are charged to the statement of financial activity on a straight line basis over basis.

2 CHARITABLE ACTIVITIES COST

	Year ended 31st August 2020		
	Direct	Support	Total
	£	£	£
TST physical programme	42,492	8,143	50,634
Hyperbaric oxygen	5,551	16,891	22,442
	48,042	25,034	73,076

	Year ended 31st August 2019		
	Direct	Support	Total
	£	£	£
TST physical programme	40,122	10,310	50,432
Hyperbaric oxygen	8,810	14,792	23,602
	48,932	25,102	74,034

3 TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 (2019 - nil). Related party transactions are disclosed in note 7.

The Charity purchased trustee insurance on behalf of its trustees, within its annual insurance policy. The cost relating to this aspect of the insurance is approximately £500 (2019 - approximately £500).

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Notes to the Financial Statements for the year ended 31 August 2020

4 TANGIBLE FIXED ASSETS

	Freehold	Improvements to property	Plant and machinery	Fixtures and fittings	Totals
COST					
At 1 September 2019	80,000	123,862	60,931	45,766	310,559
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 August 2020	80,000	123,862	60,931	45,766	310,559
DONATIONS RECEIVED					
At 1 September 2019	-	51,028	16,060	355	67,443
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 August 2020	-	51,028	16,060	355	67,443
DEPRECIATION					
At 1 September 2019	54,400	56,564	44,871	44,882	200,717
Charge for year	-	2,913	-	529	3,442
Disposals	-	-	-	-	-
At 31 August 2020	54,400	59,477	44,871	45,411	204,159
NET BOOK VALUE					
At 31 August 2020	25,600	13,357	-	-	38,957
At 31 August 2019	25,600	16,270	-	529	42,399

5 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	206	3,580
Prepayments	2,234	2,390
	2,440	5,969

6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	2,349	20,766
Other creditors and accruals	1,168	1,204
	<u>3,517</u>	<u>21,970</u>

7 RELATED PARTY DISCLOSURES

Commissions were paid to the director, Linda Scotson, and her daughter, Lili Scotson totalling £25,495 and £16,997 respectively, for treatments supplied.

No other trustee or person related or connected by business to them has received any remuneration during the year (2019 - none).

Advance: The Institute for The Scotson Technique
Detailed income and expenditure account for the Year Ended 31 August 2020

INCOME	2020	2019
Voluntary income		
Donations	1,890	3,666
Investment income		
Deposit account interest	6	11
Incoming resources from charitable activities		
TST physical programme	25,701	27,817
Hyberbaric oxygen	53,314	39,910
Other	350	-
	79,365	67,727
Total income	81,261	71,404
EXPENDITURE		
Cost of generating voluntary income	-	-
Charitable activities - direct		
Clinical salaries	-	-
Social security	-	-
Clinical commissions	42,492	40,122
Purchases	4,701	7,477
Insurance	850	850
Bad debt written off	2,800	-
	50,842	48,449
Charitable activities - support		
Repairs and maintenance	-	892
Insurance	3,316	3,368
Light, heat and energy	5,748	7,241
Telephone and website	3,029	3,257
Printing, post, stat & advtsg	871	209
Repairs and renewals and cleaning	1,847	2,024
Travel	276	385
Advertising	516	1,116
Depreciation of tangible fixed assets	3,442	3,495
Sundry expenses	71	98
Bank charges	1,054	1,213
Professional fees	2,064	2,287
	22,234	25,585
Total expenditure	73,076	74,034
Net income/(expenditure)	8,185	(2,630)