

REGISTERED COMPANY NUMBER: 01290012 (England and Wales)
REGISTERED CHARITY NUMBER: 273102

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025
FOR
THE INTERNATIONAL CEREBRAL PALSY SOCIETY

Berkeley Hall Marshall Limited
6 Charlotte Street
Bath
BA1 2NE

THE INTERNATIONAL CEREBRAL PALSY SOCIETY

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FOR THE YEAR ENDED 30 JUNE 2025**

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THE INTERNATIONAL CEREBRAL PALSY SOCIETY (REGISTERED NUMBER: 01290012)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

The trustees who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of 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 Society is registered as a Charity under the Charities Act 2011. According to the latest estimate, 50 million people around the world live with cerebral palsy. ICPS, founded in 1969, is a self-help "umbrella" organisation acting as a resource centre aiming to provide knowledge, appropriate support and encouragement to people with disabilities, their families and the professionals who work with them. It is an organisation, which responds to need, helping others to help themselves. The trustees have paid due regard to the Charity Commission guidance on public benefit when deciding the aims and objectives of the charity and strongly believe it achieves this.

The drop in income from membership subscription is the result of the late sending of subscription invoices for the year in question and not to a drop in the number of members which has increased by 50% between 2021 and 2024.

The income of the charity has increased to £36,037 (£11,475 - 2024). Subscriptions are always gratefully received but the large fluctuations the charity has from year to year highlights the need for subscribers to be pro-active in ensuring the charity continues to be well supported, and that subscriptions are received on a timely basis. The accounts show a surplus for the year of £12,811 (deficit £10,391 - 2024). Last year included a £25,000 contribution to the Pension Fund as detailed in note 9 of the accounts. This was a fixed cost for which the trustees reached a full and final settlement in September 2023, with payment made in November 2023. The charity continues to keep a high profile for cerebral palsy on the international stage.

OBJECTIVES AND ACTIVITIES

Public benefit

The charity objectives and aims are performed with regard to the Charity Commission guidance on public benefit.

FINANCIAL REVIEW

Reserves policy

The charity has total reserves of £26,595. The total amount is unrestricted. Approximately half of the charity's total reserves are invested with the Charities Aid Foundation (CAF) Bank.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the memorandum and articles of association, as amended, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

01290012 (England and Wales)

Registered Charity number

273102

Registered office

6 Charlotte Street
Bath
BA1 2NE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2025**

Trustees

E Roditi (resigned 18.12.25)
F Safi (resigned 18.12.25)
J J M Alvarelhao
A J E Coughlan
M Salehi (resigned 18.12.25)
M Chatelin (resigned 17.12.24)
N Nweke (resigned 18.12.25)
S Eckhardt
G Kitnasamy (resigned 17.12.24)
B Metherrall (resigned 18.12.25)
N Evgin
A Stoesz (appointed 17.12.24) (resigned 18.12.25)
S M S Pradhan (appointed 17.12.24) (resigned 18.12.25)

Company Secretary

A J E Coughlan

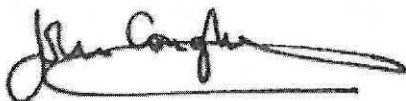
Independent Examiner

Berkeley Hall Marshall Limited
6 Charlotte Street
Bath
BA1 2NE

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Approved by order of the board of trustees on 27 March 2026..... and signed on its behalf by:



.....
A J E Coughlan - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE INTERNATIONAL CEREBRAL PALSY SOCIETY (REGISTERED NUMBER: 01290012)**

Independent examiner's report to the trustees of The International Cerebral Palsy Society ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 accounts to be reached.



Matthew Small FCA

Berkeley Hall Marshall Limited
6 Charlotte Street
Bath
BA1 2NE

Date: 27 / 3 / 2026

THE INTERNATIONAL CEREBRAL PALSY SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		21,761	-	21,761	3,896
Charitable activities					
Grant		-	-	-	4,000
Costs of charitable activities		14,238	-	14,238	3,560
Other trading activities	2	38	-	38	19
Total		<u>36,037</u>	<u>-</u>	<u>36,037</u>	<u>11,475</u>
EXPENDITURE ON					
Charitable activities					
Costs of charitable activities		22,254	-	22,254	20,845
Other	3	972	-	972	1,021
Total		<u>23,226</u>	<u>-</u>	<u>23,226</u>	<u>21,866</u>
NET INCOME/(EXPENDITURE)		12,811	-	12,811	(10,391)
RECONCILIATION OF FUNDS					
Total funds brought forward		13,784	-	13,784	24,175
TOTAL FUNDS CARRIED FORWARD		<u>26,595</u>	<u>-</u>	<u>26,595</u>	<u>13,784</u>

The notes form part of these financial statements

THE INTERNATIONAL CEREBRAL PALSY SOCIETY (REGISTERED NUMBER: 01290012)

BALANCE SHEET
30 JUNE 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Debtors	7	600	-	600	600
Cash at bank and in hand		<u>26,665</u>	<u>-</u>	<u>26,665</u>	<u>13,854</u>
		27,265	-	27,265	14,454
CREDITORS					
Amounts falling due within one year	8	(670)	-	(670)	(670)
NET CURRENT ASSETS		<u>26,595</u>	<u>-</u>	<u>26,595</u>	<u>13,784</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>26,595</u>	<u>-</u>	<u>26,595</u>	<u>13,784</u>
NET ASSETS		<u>26,595</u>	<u>-</u>	<u>26,595</u>	<u>13,784</u>
FUNDS	9				
Unrestricted funds				<u>26,595</u>	<u>13,784</u>
TOTAL FUNDS				<u>26,595</u>	<u>13,784</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

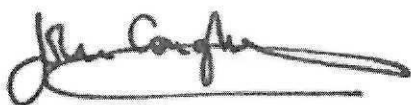
The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27 March 2026..... and were signed on its behalf by:



A J E Coughlan - Trustee

The notes form part of these financial statements

THE INTERNATIONAL CEREBRAL PALSY SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2025 £	2024 £
Investment income	<u>38</u>	<u>19</u>

3. OTHER

	2025 £	2024 £
Accountancy	794	807
Independent examiners fee	70	70
Support costs	<u>108</u>	<u>20,404</u>
	<u>972</u>	<u>21,281</u>

THE INTERNATIONAL CEREBRAL PALSY SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025**

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Deficit on disposal of fixed assets	<u>-</u>	<u>260</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

No trustees' expenses were reimbursed during the year (NIL - 2024).

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,896	-	3,896
Charitable activities			
Grant	4,000	-	4,000
Costs of charitable activities	3,560	-	3,560
Other trading activities	<u>19</u>	<u>-</u>	<u>19</u>
Total	<u>11,475</u>	<u>-</u>	<u>11,475</u>
EXPENDITURE ON			
Charitable activities			
Costs of charitable activities	20,845	-	20,845
Other	<u>1,021</u>	<u>-</u>	<u>1,021</u>
Total	<u>21,866</u>	<u>-</u>	<u>21,866</u>
NET INCOME/(EXPENDITURE)	(10,391)	-	(10,391)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>24,175</u>	<u>-</u>	<u>24,175</u>
TOTAL FUNDS CARRIED FORWARD	<u>13,784</u>	<u>-</u>	<u>13,784</u>

THE INTERNATIONAL CEREBRAL PALSY SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	<u>600</u>	<u>600</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accruals	<u>670</u>	<u>670</u>

9. MOVEMENT IN FUNDS

	At 1.7.24	Net movement in funds	At 30.6.25
	£	£	£
Unrestricted funds			
General fund	13,784	12,811	26,595
	<u>13,784</u>	<u>12,811</u>	<u>26,595</u>
TOTAL FUNDS	<u>13,784</u>	<u>12,811</u>	<u>26,595</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	36,037	(23,226)	12,811
	<u>36,037</u>	<u>(23,226)</u>	<u>12,811</u>
TOTAL FUNDS	<u>36,037</u>	<u>(23,226)</u>	<u>12,811</u>

Comparatives for movement in funds

	At 1.7.23	Net movement in funds	At 30.6.24
	£	£	£
Unrestricted funds			
General fund	24,175	(10,391)	13,784
	<u>24,175</u>	<u>(10,391)</u>	<u>13,784</u>
TOTAL FUNDS	<u>24,175</u>	<u>(10,391)</u>	<u>13,784</u>

THE INTERNATIONAL CEREBRAL PALSY SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2025

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	11,475	(21,866)	(10,391)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>11,475</u>	<u>(21,866)</u>	<u>(10,391)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.23 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds			
General fund	24,175	2,420	26,595
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>24,175</u>	<u>2,420</u>	<u>26,595</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	47,512	(45,092)	2,420
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>47,512</u>	<u>(45,092)</u>	<u>2,420</u>

10. RELATED PARTY DISCLOSURES

Trustee and related party J Coughlan supplied consultancy work totalling £17,574 to the charity during the year (year - nil). There were no other related party transactions in the year (year - nil).

11. PENSION TRUST LIABILITY

Agreement was reached on a liability owed by the Society to The Pension Trust in respect of an Employer Debt on Withdrawal. A full and final settlement payment of £25,000 was made in November 2023, appearing as an exceptional item in the 2024 financial statements.

THE INTERNATIONAL CEREBRAL PALSY SOCIETY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	19,860	133
Subscriptions	<u>1,901</u>	<u>3,763</u>
	21,761	3,896
Other trading activities		
Investment income	38	19
Charitable activities		
Consultancy	14,238	3,560
Grants	<u>-</u>	<u>4,000</u>
	<u>14,238</u>	<u>7,560</u>
Total incoming resources	36,037	11,475
EXPENDITURE		
Charitable activities		
Office administration and services	303	585
Overseas travel	4,377	-
Professional fees	<u>17,574</u>	<u>-</u>
	22,254	585
Other		
Accountancy	794	807
Independent examiners fee	<u>70</u>	<u>70</u>
	864	877
Support costs		
Finance		
Bank charges	108	144
Other		
Loss on sale of intangible fixed assets	-	260
Exceptional items	<u>-</u>	<u>20,000</u>
	<u>-</u>	<u>20,260</u>
Total resources expended	23,226	21,866
Net income/(expenditure)	<u>12,811</u>	<u>(10,391)</u>

This page does not form part of the statutory financial statements