

CEREBRAL PALSY MIDLANDS

England & Wales · Charity number 529464

Details

Other names	MSA FOR MIDLAND PEOPLE WITH CEREBRAL PALSY, THE MIDLAND SPASTICS ASSOCIATION, M S A
Status	Registered
Legal form	Other
Registered	1963-04-19
Register	View on the Charity Commission register

Contact

Address	17 Victoria Road Harborne Birmingham B17 0AQ
Phone	01214273182
Email	gary@cpmids.org.uk
Website	www.cpmids.org.uk

Activities

Objects: SUCH CHARITABLE PURPOSES FOR THE BENEFIT OF PEOPLE WITH CEREBRAL PALSY AS THE COUNCIL DETERMINE...SEE CONSTITUTION FOR FULL DETAILS

Activities: Founded in 1947, the charity is run for, with and by people with Cerebral Palsy and/or speech and language difficulties. Through its person centred projects, URconnectABLE (you are connectable) and LIFEskills (-Learning independence for everyone), Cerebral Palsy provides support to people in our community of interest to enable them to fulfil their role as citizens.

Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Arts/culture/heritage/science, Economic/community Development/employment
- **Who:** People With Disabilities

Geography

- **Area of benefit:** NOT DEFINED-IN PRACTICE, W. MIDLANDS AREA
- Birmingham City
- Dudley
- Sandwell
- Solihull

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,402,264	£658,466	£2,313,455	20
2024-03-31	£660,496	£594,592	£1,590,647	19
2023-03-31	£665,232	£525,775	£1,459,248	19
2022-03-31	£486,407	£483,723	-	-
2021-03-31	£458,294	£413,456	-	-

Trustees

Name	Role	Appointed
JAMES GRENFELL	Chair	
ANDREW WILLIAM WALL		
Allyson Louise Lilly		2024-12-02
CELIA NOBLE		
CLIFFORD ADAMS		
Julie Marie Steele		2024-12-02
Lorraine Boswell		2014-11-03
Michael Ganner		2021-12-06
Tina Hackett		2019-11-18

Accounts

Charity registration number 529464 (England and Wales)

CEREBRAL PALSY MIDLANDS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

CEREBRAL PALSY MIDLANDS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A Wall MBE Mr C Adams Mr J Grenfell (Chairman) Mrs C Noble Mrs L Boswell Mr M Ganner Mrs T Hackett Mrs A Lilly Mrs J Steele (Honorary Treasurer) (Appointed 2 December 2024)
Charity number (England and Wales)	529464
Principal address	17 Victoria Road Harborne Birmingham B17 0AQ
Centre manager	Mr Gary Watson
Auditor	Jerroms Lumaneri House Blythe Gate Blythe Valley Park Solihull West Midlands B90 8AH
Bankers	Lloyds Bank University of Birmingham branch 142 Edgbaston Park B15 2TY
Investment advisors	Canaccord Genuity Wealth Management 7th floor, 4 Temple Row Birmingham B2 5HG

CEREBRAL PALSY MIDLANDS

CONTENTS

	Page
Trustees' report	1 - 5
Statement of Trustees' responsibilities	6
Independent auditor's report	7 - 9
Statement of financial activities	10
Balance sheet	11
Statement of cash flows	12
Notes to the financial statements	13 - 25

CEREBRAL PALSY MIDLANDS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

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 constitution, 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 an organisation run with, for and by people with Cerebral Palsy and other people with severe problems affecting speech and language.

The objectives of Cerebral Palsy Midlands can be summarised as follows:

- To fulfil people's identified educational, recreational, cultural and social needs
- To maximise people's independence and potential
- To support and enable people to live independently in their own homes
- To access the local community and facilitate all resources
- To ensure people know their rights and advocate on their behalf as necessary
- To build on people's self-esteem and develop their confidence through building a strong sense of community where people can feel confident and secure
- To offer communication skills, health and well-being
- To develop a user-led service

Strategies for achieving aims and objectives

The trustees set the policies to achieve the above objectives. They provide the support and encouragement to the staff in this task as well as preparing financial statements for each financial year. The Trustees are responsible for ensuring that relevant aspects of law, employments, health and Safety, are complied with.

Public benefit

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

Grant making policy

The charity makes grants to relieve the poverty of those people with cerebral palsy and other persons with severe problems affecting speech and language, their parents and those caring for them.

CEREBRAL PALSY MIDLANDS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

The charity's activities could not continue without the vital donations and support it receives from charitable trusts, businesses and the general public.

During the financial year ending 31 March 2025, Cerebral Palsy Midlands: -

We continue to provide much needed outreach support, activities and training to over 41 people who have various physical and learning disabilities, who access the charity's community centre in Harborne, Birmingham.

Our Being Heard music project facilitated by Richard Ganner continue to deliver valuable stimulus to our citizens. Citizen's feedback is positive as they all enjoy singing, writing songs, plays and now are venturing into short films and dramas. The film "Tea with Two Sugars" has been a remarkable success. The Film was show cased at the Touch Base Pears building in Selly Oak. The film was also nominated for a National Smiley Charity Award and got shown at the Odeon Lux in Leicester Square, London. The film has had over 175,000 views as well as over 8,000 views on our own You Tube Channel.

The CPM connection remains a collaboration between members and volunteers that provides an excellent platform for self-expression and teamwork through music. Citizens play instruments, guitars, drums and keyboards, creating their own styles and live performances. Ben Love, our tutor has also introduced I.T Gaming and virtual reality projects.

Wheelchair Dance and Tai Chi continue, giving vital wellbeing sessions to our disabled community, focussing on exercise and emotional support.

Our Lifeskills Centre is an excellent facility, continuing training, teaching new skills, promoting independence and promoting a healthy lifestyle.

Our Access for All project has succeeded in securing a further 3 years partial funding with a possible further 2 years after this if all goes well. The partial funding is from Birmingham City Council, prevention and Communities who continue to recognise the work we do. We have been able to continue to support in the community to socialise, going for pub lunches, day trips out, cinema, shopping and attending medical appointments.

Our movement in water at Harborne Leisure Centre has been a successful programme run by Wendy and Laura (staff members) bringing positive developments for our citizens to access movement and aqua sessions in the pool.

Horse riding, with the Riding for the Disabled Association (RDA) continues. The Riding sessions remain a popular activity and prove vital for our citizens wellbeing as they get so much enjoyment from riding.

The Friends of CPM supporters and our volunteers have continued to support our citizens and our services, they are an invaluable asset, collating a historical archive, mapping our history and preserving it.

UrConnectable service remains a great asset to our community. Citizens are able to access advice and advocacy as well as a sense of belonging. UrConnectable has been successful in signposting and supporting citizens with housing needs, finances and benefits, accessing Health services and bespoke support and advice for individuals.

We continue to work with Sociability Care who have provided bespoke Mental Health First Aid training and Safeguarding trainings to our staff, volunteers and citizens.

The 94th Birmingham Guides continue to facilitate our community building every Thursday evening for the Rainbows and Brownies.

DigiKick at CPM, started hosting digital IT skills at CPM, covering topics such as safety online, Wi- Fi, data, apps and more.

Inclusive gaming run by ex-employee John Landreth, an exciting new activity.

We continue to have, due to their success community events throughout the year.

Our Wheel and Walk at Cannon Hill Park – 11 charities and causes came together to promote inclusion and raise funds

Our Summer Sizzler open day- attended by over 200 people and raising £843.90

CEREBRAL PALSY MIDLANDS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Our Weoley Big Nite Out – raised £2706.55, a great success. Sponsors for the evening included Barbara & Tim Maddocks, Irwin Mitchell, Lawrence Norton, Solitary Pictures & Freelance VA Ltd.

Birmingham Great Run – a CPM team of runners took part in the A J Bell Birmingham 10k Great Run to raise funds for a therapy suit for Jack, friend of CPM. We will keep you updated on the progress of this.

And our Christmas community Lunch – attended and enjoyed by 72 people

Our centre was opened to serve Christmas Day Lunch for a group of our most isolated citizens. Huge thanks to Gary (Manager) and Caroline for hosting this

CPM enjoyed partnering with "Ability Life" a social interest company host a Christmas Coffee Morning at our centre.

Fit 4 Life - programme for fitness and wellbeing commenced in January 2025

A right royal day was held in May to mark the coronation of King Charles 3rd

In October we supported a group of citizens for a holiday in Blackpool and to "The Big Tin Barn" in Somerset.

We hold a charity seat on the Business Network International (BNI), which are local businesses working together to support their communities and charities. We have made good contacts and received a lot of support from the network. We continue campaigning and promoting access in the community, working with Birmingham Airport to improve services for disabled travellers. We have also had numerous news coverage on Central TV promoting access in the community, parking issues and accessing train services.

We very sadly announce the passing of:

John Boswell – husband of trustee member Lorraine Boswell and father to Samantha. John always supported our events, he will be missed by everyone at CPM, and we extend our sympathies to all the family.

Stanley "Tony" Norton - father of Lawrence - friends of CPM

Patricia Lutwyche – mother to J P Lutwyche

One of our long-standing citizens – Nick Horton moved to Wokingham to be nearer to his sister. He has settled in very well and we wish him well.

We acknowledge further donations from:

Dhanish Shaukat - £600

Lorraine, Samantha and family £700 in memory of John Boswell.

Alison Hillman Charitable Trust

Kelton Trust

Turner Trust

Harborne Parish Lands

Muntz Trust

G J W Turner Trust

CPM has been named as a recipient in the legacy from the estate of the late Joseph Birchley, this will take a considerable time to complete, progress is being monitored by our Trustees.

We would like to thank all our supporters, families and donors for their continued support.

CEREBRAL PALSY MIDLANDS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

Following the return to more normal activity levels, expenditure broadly matched income of the year. Surplus cash balances in excess of normal requirements have been transferred to the investment portfolio.

Reserves policy

The policy of the charity is to maintain free reserves at a level, which equates to approximately six months' unrestricted expenditure, which for the current year is £329,233 (2024: £297,296). The free reserves as at 31 March 2025 (excluding investments fund) were £1,231,837 (2024: £509,625).

The charity's policy is to maintain unrestricted reserves equivalent to approximately six months of unrestricted expenditure to ensure financial stability and continuity of services.

At the year end, unrestricted reserves are significantly higher than this target due to the receipt of a substantial legacy during the year. The trustees are currently considering how best to apply these funds in furtherance of the charity's objectives. Until such plans are finalised, the reserves will remain above the normal level set by the policy.

The closure of the community centre in Harborne, Birmingham, to users during earlier years led to abnormal levels of income and expenditure. Excessive reserves have not affected the levels of support. Healthy reserves gives reassurance of longevity in the face of strained local authority finances.

Grant Making Policy

The charity makes grants to relieve the poverty of those people with cerebral palsy and other persons with severe problems affecting speech and language, their parents and those caring for them.

Investment policy

There are no restrictions on the charity's power to invest. The Trustees consider the income requirements, the risk profile and the investment manager's view of the market prospectus in the medium term. The trustees invest the funds of Cerebral Palsy Midlands in such securities as the trustees in its absolute discretion shall think fit with all the powers of investment of an absolute owner.

Major risks

The Trustees have examined the major strategic, business and operation risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Structure, governance and management

The charity is managed by a council consisting of a maximum of twelve members who are appointed at the Annual General Meeting as Trustees.

Cerebral Palsy Midlands operates as a public benefit entity.

Cerebral Palsy Midlands is a registered charity number 529464. The constitution dated 16th October 1995 and revised 17th October 2005 is the primary governing document of Cerebral Palsy Midlands.

The Trustees set out below have held office during the period:-

Mr A Wall MBE

Mr C Adams

Mr J Grenfell (Chairman)

Mrs C Noble

Mrs L Boswell

Mr M Ganner

Mrs T Hackett

Mrs A Lilly

Mrs J Steele (Honorary Treasurer)

(Appointed 2 December 2024)

CEREBRAL PALSY MIDLANDS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Recruitment and appointment of trustees

Trustees of the council shall hold office for three years but shall be eligible for re-election, with the exception of the Honorary officers, who will hold office for once year. One third of the Trustees must retire annually.

The council has the power to appoint a new Trustee in the event of any vacancy in the Trusteeship, and to remove any Trustee from Trusteeship.

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



Mr J Grenfell (Chairman)
Trustee



Mrs J Steele (Honorary Treasurer)
Trustee

24 November 2025

CEREBRAL PALSY MIDLANDS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

CEREBRAL PALSY MIDLANDS

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CEREBRAL PALSY MIDLANDS

Opinion

We have audited the financial statements of Cerebral Palsy Midlands (the 'Charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 21 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

CEREBRAL PALSY MIDLANDS

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF CEREBRAL PALSY MIDLANDS

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- Obtained an understanding of the legal and regulatory framework applicable to the charity and how compliance is monitored.
- Performed procedures to address the risk of management override of controls, including journal entry testing to ensure there are no significant transactions outside the normal course of business.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Confirmed that bank balances have been fully reconciled as at the year end.
- Documenting and verifying all significant related party balances and transactions.
- Reviewed minutes of trustee meetings.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation from the events and transactions reflected in the financial statements, as we will be less likely to be aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

CEREBRAL PALSY MIDLANDS

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CEREBRAL PALSY MIDLANDS

Richard Horton
Mr Richard Horton FCCA (Senior Statutory Auditor)

For and on behalf of Jerroms, Statutory Auditor

Chartered Certified Accountants

Lumaneri House

Blythe Gate

Blythe Valley Park

Solihull

West Midlands

B90 8AH

Date:

3 December 2025

Jerroms is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

CEREBRAL PALSY MIDLANDS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:					
Donations and legacies	3	847,577	120,624	-	120,624
Charitable activities	4	508,004	497,291	-	497,291
Investments	5	46,683	42,581	-	42,581
Total income		<u>1,402,264</u>	<u>660,496</u>	<u>-</u>	<u>660,496</u>
Expenditure on:					
Raising funds	6	3,188	6,527	-	6,527
Charitable activities	7	655,278	588,065	-	588,065
Total expenditure		<u>658,466</u>	<u>594,592</u>	<u>-</u>	<u>594,592</u>
Net gains/(losses) on investments	11	<u>(20,990)</u>	<u>65,495</u>	<u>-</u>	<u>65,495</u>
Net income		722,808	131,399	-	131,399
Transfers between funds		-	10,000	(10,000)	-
Net movement in funds	9	722,808	141,399	(10,000)	131,399
Reconciliation of funds:					
Fund balances at 1 April 2024		<u>1,590,647</u>	<u>1,449,248</u>	<u>10,000</u>	<u>1,459,248</u>
Fund balances at 31 March 2025		<u>2,313,455</u>	<u>1,590,647</u>	<u>-</u>	<u>1,590,647</u>

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

CEREBRAL PALSY MIDLANDS

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		10,055		12,211
Investments	14		1,081,618		1,081,022
			<u>1,091,673</u>		<u>1,093,233</u>
Current assets					
Stocks	15	40		40	
Debtors	16	436,242		88,083	
Cash at bank and in hand		828,739		436,902	
		<u>1,265,021</u>		<u>525,025</u>	
Creditors: amounts falling due within one year	17	<u>(43,239)</u>		<u>(27,611)</u>	
Net current assets			<u>1,221,782</u>		<u>497,414</u>
Total assets less current liabilities			<u><u>2,313,455</u></u>		<u><u>1,590,647</u></u>
The funds of the Charity					
Unrestricted funds	19		<u>2,313,455</u>		<u>1,590,647</u>
			<u><u>2,313,455</u></u>		<u><u>1,590,647</u></u>

The financial statements were approved by the Trustees on 24 November 2025



Mr J Grenfell (Chairman)
Trustee



Mrs J Steele (Honorary Treasurer)
Trustee

CEREBRAL PALSY MIDLANDS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	22		369,980		14,147
Investing activities					
Purchase of tangible fixed assets		(3,240)		(1,205)	
Purchase of investments		(12,663)		(12,418)	
Proceeds from disposal of investments		(8,923)		(9,688)	
Investment income received		46,683		42,581	
Net cash generated from investing activities			21,857		19,270
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			391,837		33,417
Cash and cash equivalents at beginning of year			436,902		403,485
Cash and cash equivalents at end of year			828,739		436,902

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity Information

Cerebral Palsy Midlands is a public benefit entity.

1.1 Basis of preparation

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 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.

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.

Designated funds are unrestricted funds which have been set aside for a specific, but not legally binding, purpose.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

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.

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

Freehold land is shown at cost and not depreciated. The trustees recognise that the market value of the freehold land is significantly more than cost. The cost of the welfare building has been written off as its use and worth is only applicable to the charity's activities.

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	N/A
Fixtures and fittings	20% straight line
Motor vehicles	25% straight line

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.

Freehold land is not depreciated as it is considered to have an indefinite useful life.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 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).

1.9 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.

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

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.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

1.13 Expenditure

Restricted funds are to be used for specific purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

For the year ended 31 March 2025, management has assessed that there are no critical accounting judgments or key sources of estimation uncertainty that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	25,457	35,800
Legacies	750,000	7,002
Grants	53,250	65,450
Other	18,870	12,372
	<u>847,577</u>	<u>120,624</u>
Grants		
Birmingham City Council	30,000	23,700
Harborne Parish Lands Grant	11,250	11,250
Turner Trust Grant	12,000	-
Wheel n Walk Grant	-	500
JJH Rausing Trust	-	30,000
	<u>53,250</u>	<u>65,450</u>

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable Activities		
Statutory - Local Authority Day Care	318,703	304,287
Non Statutory - Daycare	160,696	155,439
Kitchen Sales	26,820	29,868
Other income	1,785	7,697
	<u>508,004</u>	<u>497,291</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from listed investments	34,724	32,785
Interest receivable	11,959	9,796
	<u>46,683</u>	<u>42,581</u>

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	3,188	6,527

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

	Unrestricted 2025 £	Unrestricted 2024 £
Direct costs		
Staff costs	471,975	434,359
Depreciation and impairment	5,396	5,329
Other staff costs	954	2,038
Buildings costs	29,219	28,864
Transport and travel	17,472	14,916
General welfare costs	31,592	25,910
Office expenditure	17,044	16,264
Insurances	4,777	4,682
Holidays and events	30,431	28,536
Rebotics Grant	6,200	-
	<u>615,060</u>	<u>560,898</u>
Share of support and governance costs (see note 8)		
Governance	40,218	27,167
	<u>655,278</u>	<u>588,065</u>
Analysis by fund		
Unrestricted funds	<u>655,278</u>	<u>588,065</u>

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Support costs allocated to activities

	2025 £	2024 £
Governance costs	40,218	27,167
Analysed between:		
Unrestricted	40,218	27,167
Governance costs comprise:	2025 £	2024 £
Accountancy	16,020	4,430
Legal and professional	5,663	6,355
Bank charges	467	408
Professional services	4,930	4,930
Investment management fees	13,138	11,044
	40,218	27,167

9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	14,220	3,840
Depreciation of owned tangible fixed assets	5,396	5,329

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Direct chargeable activities	20	19

Employment costs

	2025 £	2024 £
Wages and salaries	424,138	392,812
Social security costs	29,546	25,054
Other pension costs	18,291	16,493
	471,975	434,359

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

11 Gains and losses on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) arising on:		
Revaluation of investments	(20,990)	65,495

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	3,403	83,757	60,587	147,747
Additions	-	3,240	-	3,240
At 31 March 2025	3,403	86,997	60,587	150,987
Depreciation and impairment				
At 1 April 2024	-	77,819	57,717	135,536
Depreciation charged in the year	-	3,346	2,050	5,396
At 31 March 2025	-	81,165	59,767	140,932
Carrying amount				
At 31 March 2025	3,403	5,832	820	10,055
At 31 March 2024	3,403	5,938	2,870	12,211

All fixed assets are used of direct charitable purposes.

The freehold property was acquired over 75 years ago. The trustees have adopted the cost model. No revaluation has been undertaken.

The trustees acknowledge that the property's current market value is likely to be significantly higher than its carrying amount. However, the charity has not adopted the revaluation model and continues to apply the historical cost model in accordance with its accounting policy.

Freehold land is not depreciated as it is considered to have an indefinite useful life.

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Fixed asset investments

	Listed investments £	Cash in portfolio £	Total £
Cost or valuation			
At 1 April 2024	1,044,219	36,803	1,081,022
Additions	12,663	-	12,663
Valuation changes	2,892	-	2,892
Transfer	6,721	(15,484)	(8,763)
Disposals	(6,196)	-	(6,196)
At 31 March 2025	1,060,299	21,319	1,081,618
Carrying amount			
At 31 March 2025	1,060,299	21,319	1,081,618
At 31 March 2024	1,044,219	36,803	1,081,022

	2025 £	2024 £
Investments at fair value comprise:		
Bonds	236,496	211,476
Equities	665,372	682,348
Alternative investments	158,431	141,632
Cash	21,319	36,803
	1,081,618	1,072,259

15 Stocks

	2025 £	2024 £
Finished goods and goods for resale	40	40

16 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	28,650	27,340
Other debtors	386,922	49,211
Prepayments and accrued income	20,670	11,532
	436,242	88,083

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Debtors

(Continued)

Legacy income within other debtors:

At the balance sheet date, the charity had received formal notification from the solicitor of its entitlement to a legacy under a will. Although probate had not yet been granted as at the year-end, the executors confirmed that the estate had sufficient assets to meet the legacy and that no material uncertainties remained. In accordance with the Charities SORP (FRS 102), the legacy income of £350,000 has therefore been recognised in the financial statements as a debtor, as the charity had entitlement, the receipt was probable, and the amount could be measured reliably.

17 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	8,284	7,615
Trade creditors	6,489	3,163
Other creditors	1,232	-
Accruals and deferred income	27,234	16,833
	<u>43,239</u>	<u>27,611</u>

18 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>18,291</u>	<u>16,493</u>

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2025 £
General funds	1,590,647	1,402,264	(658,466)	-	(20,990)	2,313,455
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
General funds	1,449,248	660,496	(594,592)	10,000	65,495	1,590,647

20 Operating lease commitments

Lessee

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	1,643	1,643
Between two and five years	2,311	3,955
	3,954	5,598

21 Non-audit services provided by auditor

In common with many businesses of our size and nature we use our auditor to assist with the preparation of the financial statements.

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22	Cash generated from operations	2025 £	2024 £
	Surplus for the year	722,808	131,399
	Adjustments for:		
	Investment income recognised in statement of financial activities	(46,683)	(42,581)
	Fair value gains and losses on investments	20,990	(65,495)
	Depreciation and impairment of tangible fixed assets	5,396	5,329
	Movements in working capital:		
	(Increase)/decrease in stocks	-	20
	(Increase) in debtors	(348,159)	(23,032)
	Increase in creditors	15,628	8,507
	Cash generated from operations	<u>369,980</u>	<u>14,147</u>

23 Related party transactions

Transactions with related parties

During the year the Charity entered into the following transactions with related parties:

The charity employs a family member of one of the trustees. The total remuneration paid to this individual was £42,295 (2024: £38,899). This includes gross salary employer's national insurance and employer's pension. The remuneration related solely to their employment within the charity and was determined in accordance with the charity's standard pay policies.

The remuneration was considered to be at a commercial rate for the duties undertaken. The trustee concerned had no involvement in the recruitment process, determination of remuneration, or management of the employee.

Additionally, one trustee and the children of two other trustees are beneficiaries of the charity's services. All transactions involving these related parties were carried out under standard commercial terms and at arm's length

During the year there was a new trustee appointed, who also provided accountancy services to the charity. In the capacity as a professional, the trustee were paid £5,571 in fees for accountancy services provided.

No other related party transactions requiring disclosure were identified during the year.

Accounts

Charity registration number 529464

CEREBRAL PALSY MIDLANDS
ANNUAL REPORT AND EXAMINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

CEREBRAL PALSY MIDLANDS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A Wall MBE (Chairman) Mr C Adams Mr J Grenfell (Honorary Treasurer) Mrs C Noble Mrs L Boswell Mr M Ganner Mrs T Hackett
Charity number	529464
Principal address	17 Victoria Road Harborne Birmingham B17 0AQ
Centre manager	Gary Watson
Independent examiner	Jerroms Lumaneri House Blythe Gate Blythe Valley Park Solihull West Midlands B90 8AH
Bankers	Lloyds Bank University of Birmingham branch 142 Edgbaston Park
Investment advisors	Canaccord Genuity Wealth Management 7th floor, 4 Temple Row Birmingham B2 5HG

CEREBRAL PALSY MIDLANDS

CONTENTS

	Page
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Statement of cash flows	9
Notes to the financial statements	10 - 19

CEREBRAL PALSY MIDLANDS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the year ended 31 March 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 constitution, 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 an organisation run with, for and by people with Cerebral Palsy and other people with severe problems affecting speech and language.

The objectives of Cerebral Palsy Midlands can be summarised as follows:

- To fulfil people's identified educational, recreational, cultural and social needs
- To maximise people's independence and potential
- To support and enable people to live independently in their own homes
- To access the local community and facilitate all resources
- To ensure people know their rights and advocate on their behalf as necessary
- To build on people's self-esteem and develop their confidence through building a strong sense of community where people can feel confident and secure
- To offer communication skills, health and well-being
- To develop a user-led service

The trustees set the policies to achieve the above objectives. They provide the support and encouragement to the staff in this task as well as preparing financial statements for each financial year. The Trustees are responsible for ensuring that relevant aspects of law, employments, health and Safety, are complied with.

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

The charity makes grants to relieve the poverty of those people with cerebral palsy and other persons with severe problems affecting speech and language, their parents and those caring for them.

CEREBRAL PALSY MIDLANDS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

The charity's activities could not continue without the vital donations and support it receives from charitable trusts, businesses and the general public.

During the financial year ending 31 March 2024, Cerebral Palsy Midlands: -

We Continued to provide much needed outreach support, activities and training to over 41 people who have various physical and learning disabilities, who access the charity's community centre in Harborne, Birmingham.

Our Being Heard music project facilitated by tutor Richard Ganner continues to deliver valuable stimulus to our citizens. Citizens feedback is positive as they all enjoy singing, writing songs, plays and now are venturing into short films and dramas. The film 'Tea with 2 Sugars' has been a remarkable success. The film was show cased at the Touch Base Pears building in Selly Oak. The film was also nominated for a national smiley charity award and got shown at the Odeon Lux in Leicester Square London. The film has had over 175,000 views as well as over 8,000 views on our own you tube channel. Wow!

The CPM Connection remains a collaboration between members and volunteers that provides an excellent platform for self-expression and teamwork through music. Citizens play instruments, guitars, drums and keyboards, creating their own styles and live performances. Ben Love our tutor has also introduced I.T gaming and virtual reality projects.

Wheelchair dance and Tai Chi continue, giving vital wellbeing sessions to our disabled community, focusing on exercise and emotional support.

Our LifeSkills Centre is an excellent facility, continuing training, teaching new skills, promoting independence and promoting a healthy lifestyle.

Our Access for All project has succeeded in securing a further 3 years partial funding with a possible further 2 years after this if all goes well. The partial funding is from Birmingham City Council, prevention and Communities who continue to recognise the work we do. We have been able to continue to support in the community to socialize, going for pub lunches, day trips out, cinema, shopping and attending medical appointments.

Our movement in water at Harborne Leisure Centre has been a phenomenal success. Some of our more disabled citizens have been supported to go swimming with specialist support and floatation aids. Harborne Leisure Centre have recognised our efforts and nominated our staff and volunteers for a community award.

Horse riding, with the Riding for the Disabled Association (RDA) continues. The riding sessions remain a popular activity and prove vital for our citizens wellbeing as they get so much enjoyment from riding.

The Friends of CPM supporters and our volunteers have continued to support our citizens and our services, they are an invaluable asset. The last year they have been collating a historical archive, mapping our history and preserving it.

URconnectABLE service remains a great asset to our community. Citizens are able to seek advice and advocacy as well as a sense of belonging. URconnectABLE has been successful in signposting and supporting citizens with housing needs, finances and benefits, accessing Health services and bespoke support and advice for individuals.

We continue to work with Sociability Care who have provided bespoke Mental Health First Aid training and Safeguarding training to our staff, volunteers and citizens.

The 94th Birmingham Guides continue to facilitate our community building every Thursday evening for the Rainbows and Brownies. Our building and parking are ideal for these community groups to make the most of our facilities.

We continue to have, due to their success 4 community events throughout the year.

Our wheel and walk at Cannon Hill Park.

Our Summer Sizzler open day

Our Weoley Big night out.

And our Christmas community lunch

CEREBRAL PALSY MIDLANDS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

All of our events have been highly successful and attended, with hundreds of citizens, families and carers in attendance. Raising funds and disability awareness.

We celebrated the Kings Coronation in May, opening our doors to the community and having a royal day as well as a royal buffet, to welcome our new King, King Charles 3rd.

In October we supported a group of citizens for a holiday in Blackpool. Some of our citizens do not get the opportunity for a holiday break. Holidays continue to be popular, our citizens had a fantastic time.

We hold a charity seat on the Business Network international (BNi). Which are local businesses working together to support their communities and charities. We have made good contacts and received a lot of support from the network.

We continue campaigning and promoting access in the community, working with Birmingham Airports to improve services for disabled travellers. We have also had numerous news coverage on Central T.V promoting access in the community, parking issues and accessing train services.

We would like to thank all of our supporters, families and donors for their continued support.

CEREBRAL PALSY MIDLANDS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

Following the return to more normal activity levels, expenditure broadly matched income of the year. Surplus cash balances in excess of normal requirements have been transferred to the investment portfolio.

Reserves Policy

The policy of the charity is to maintain free reserves at a level, which equates to approximately six months' unrestricted expenditure, which for the current year is £289,033 (2023: £260,323). The free reserves as at 31 March 2024 (excluding investments fund) were £497,414 (2023: £449,492).

The closure of the community centre in Harborne, Birmingham, to users during earlier years led to abnormal levels of income and expenditure. Excessive reserves have not affected the levels of support. Healthy reserves gives reassurance of longevity in the face of strained local authority finances.

Grant Making Policy

The charity makes grants to relieve the poverty of those people with cerebral palsy and other persons with severe problems affecting speech and language, their parents and those caring for them.

Investment Policy

There are no restrictions on the charity's power to invest. The Trustees consider the income requirements, the risk profile and the investment manager's view of the market prospectus in the medium term. The trustees invest the funds of Cerebral Palsy Midlands in such securities as the trustees in its absolute discretion shall think fit with all the powers of investment of an absolute owner.

Risk review

The Trustees have examined the major strategic, business and operation risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

CEREBRAL PALSY MIDLANDS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

The charity is managed by a council consisting of a maximum of twelve members who are appointed at the Annual General Meeting as Trustees. Trustees of the council shall hold office for three years but shall be eligible for re-election, with the exception of the Honorary officers, who will hold office for once year. One third of the Trustees must retire annually.

The council has the power to appoint a new Trustee in the event of any vacancy in the Trusteeship, and to remove any Trustee from Trusteeship.

Cerebal Palsy Midlands operates as a public benefit entity.

Cerebal Palsy Midlands is a registered charity number 529464. The constitution dated 16th October 1995 and revised 17th October 2005 is the primary governing document of Cerebal Palsy Midlands.

The Trustees set out below have held office during the period:-

Mr A Wall MBE (Chairman)

Mr C Adams

Mr J Grenfell (Honorary Treasurer)

Mrs C Noble

Mrs L Boswell

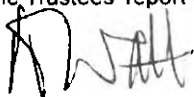
Mr P Cornell

(Resigned 1 April 2023)

Mr M Ganner

Mrs T Hackett

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



Mr A Wall MBE (Chairman)

Trustee

Dated: 2 December 2024



Mr J Grenfell (Honorary Treasurer)

Trustee

Dated: 2 December 2024

CEREBRAL PALSY MIDLANDS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CEREBRAL PALSY MIDLANDS

I report to the Trustees on my examination of the financial statements of Cerebral Palsy Midlands (the Charity) for the year ended 31 March 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

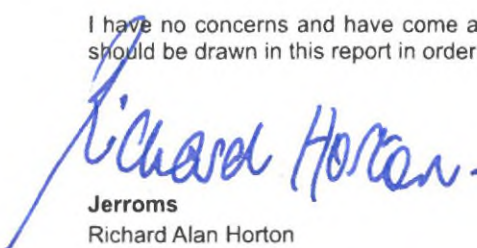
Since the Charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.


Jerroms

Richard Alan Horton

Lumaneri House

Blythe Gate

Blythe Valley Park

Solihull

West Midlands

B90 8AH

Date:

29 November 2024.

CEREBRAL PALSY MIDLANDS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	120,624	-	120,624	233,338	-	233,338
Charitable activities	4	497,291	-	497,291	398,299	-	398,299
Investments	5	42,581	-	42,581	33,595	-	33,595
Total income		<u>660,496</u>	<u>-</u>	<u>660,496</u>	<u>665,232</u>	<u>-</u>	<u>665,232</u>
Expenditure on:							
Raising funds	6	6,527	-	6,527	5,129	-	5,129
Charitable activities	7	588,065	-	588,065	520,646	-	520,646
Total expenditure		<u>594,592</u>	<u>-</u>	<u>594,592</u>	<u>525,775</u>	<u>-</u>	<u>525,775</u>
Net gains/(losses) on investments		<u>65,495</u>	<u>-</u>	<u>65,495</u>	<u>(90,161)</u>	<u>-</u>	<u>(90,161)</u>
Net income		<u>131,399</u>	<u>-</u>	<u>131,399</u>	<u>49,296</u>	<u>-</u>	<u>49,296</u>
Transfers between funds		<u>10,000</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	9	<u>141,399</u>	<u>(10,000)</u>	<u>131,399</u>	<u>49,296</u>	<u>-</u>	<u>49,296</u>
Reconciliation of funds:							
Fund balances at 1 April 2023		<u>1,449,248</u>	<u>10,000</u>	<u>1,459,248</u>	<u>1,399,952</u>	<u>10,000</u>	<u>1,409,952</u>
Fund balances at 31 March 2024		<u>1,590,647</u>	<u>-</u>	<u>1,590,647</u>	<u>1,449,248</u>	<u>10,000</u>	<u>1,459,248</u>

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

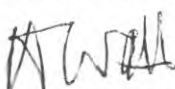
CEREBRAL PALSY MIDLANDS

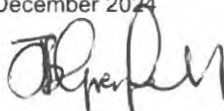
BALANCE SHEET

AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		12,211		16,335
Investments	14		1,081,022		993,421
			<u>1,093,233</u>		<u>1,009,756</u>
Current assets					
Stocks	15	40		60	
Debtors	16	88,083		65,051	
Cash at bank and in hand		436,902		403,485	
		<u>525,025</u>		<u>468,596</u>	
Creditors: amounts falling due within one year	17	(27,611)		(19,104)	
Net current assets			<u>497,414</u>		<u>449,492</u>
Total assets less current liabilities			<u>1,590,647</u>		<u>1,459,248</u>
The funds of the Charity					
Restricted income funds	19	-		10,000	
Unrestricted funds		1,590,647		1,449,248	
		<u>1,590,647</u>		<u>1,459,248</u>	

The financial statements were approved by the Trustees on 2 December 2024


Mr A Wall MBE (Chairman)
Trustee


Mr J Grenfell (Honorary Treasurer)
Trustee

CEREBRAL PALSY MIDLANDS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	23		14,147		97,166
Investing activities					
Purchase of tangible fixed assets		(1,205)		(2,434)	
Purchase of investments		(129,077)		(120,166)	
Proceeds from disposal of investments		106,971		97,864	
Investment income received		42,581		33,595	
Net cash generated from investing activities			19,270		8,859
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			33,417		106,025
Cash and cash equivalents at beginning of year			403,485		297,460
Cash and cash equivalents at end of year			436,902		403,485

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Cerebral Palsy Midlands is a public benefit entity.

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 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 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.

Designated funds are unrestricted funds which have been set aside for a specific, but not legally binding, purpose.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

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.

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Resources Expended

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.

Freehold land is shown at cost and not depreciated. The trustees recognise that the market value of the freehold land is significantly more than cost. The cost of the welfare building has been written off as its use and worth is only applicable to the charity's activities.

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	N/A
Fixtures and fittings	20% straight line
Motor vehicles	25% straight line

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.

Depreciation on freehold land and buildings is not provided as the directors believe the property is well maintained and the recoverable amount is in excess of the cost shown in the financial statements.

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 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.

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 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.

1.9 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.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

1.12 Irrecoverable VAT

Irrecoverable VAT is charged against the category or resources expended for which it was incurred.

1.13 Expenditure

Restricted funds are to be used for specific purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations from Trusts and Companies	35,800	34,668
Legacies received	7,002	150,592
Grants received	65,450	39,420
Other	12,372	8,658
	<u>120,624</u>	<u>233,338</u>

4 Charitable activities

	2024	2023
	£	£
Statutory-Local Authority Day Care	304,287	241,250
Non Statutory - Other Income	193,004	157,049
	<u>497,291</u>	<u>398,299</u>

5 Income from investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Income from listed investments	32,785	32,940
Interest receivable	9,796	655
	<u>42,581</u>	<u>33,595</u>

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	6,527	5,129

7 Expenditure on charitable activities

	Unrestricted 2024 £	Unrestricted 2023 £
Direct costs		
Staff costs	434,359	384,432
Depreciation and impairment	5,329	5,544
Other staff costs	2,038	1,274
Buildings costs	28,864	25,397
Transport and travel	14,916	17,325
General welfare costs	25,910	26,954
Office expenditure	16,264	13,760
Insurances	4,682	3,921
Holidays and events	28,536	16,856
	560,898	495,463
Share of support and governance costs (see note 8)		
Governance	27,167	25,183
	588,065	520,646
Analysis by fund		
Unrestricted funds	588,065	520,646

8 Support costs allocated to activities

	2024 £	2023 £
Governance costs	27,167	25,183
Analysed between:		
Unrestricted	27,167	25,183

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Support costs allocated to activities (Continued)

	2024	2023
	£	£
Governance costs comprise:		
Accountancy	4,430	3,730
Legal and professional	6,355	6,314
Bank charges	408	793
Professional services	4,930	4,812
Investment management fees	11,044	9,534
	<u>27,167</u>	<u>25,183</u>

9 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	<u>5,329</u>	<u>5,544</u>

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2024	2023
Direct chargeable activities	<u>19</u>	<u>19</u>

Employment costs

	2024	2023
	£	£
Wages and salaries	392,812	348,422
Social security costs	25,054	21,665
Other pension costs	16,493	14,345
	<u>434,359</u>	<u>384,432</u>

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

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2023	3,403	82,552	60,587	146,542
Additions	-	1,205	-	1,205
At 31 March 2024	3,403	83,757	60,587	147,747
Depreciation and impairment				
At 1 April 2023	-	74,130	56,077	130,207
Depreciation charged in the year	-	3,689	1,640	5,329
At 31 March 2024	-	77,819	57,717	135,536
Carrying amount				
At 31 March 2024	3,403	5,938	2,870	12,211
At 31 March 2023	3,403	8,422	4,510	16,335

All fixed assets are used of direct charitable purposes.

14 Fixed asset investments

	Listed investments	Cash in portfolio	Total
	£	£	£
Cost or valuation			
At 1 April 2023	883,675	109,746	993,421
Additions	129,077	-	129,077
Disposals	-	(90,274)	(90,274)
At 31 March 2024	1,012,752	19,472	1,032,224
Carrying amount			
At 31 March 2024	1,012,752	19,472	1,032,224
At 31 March 2023	883,675	109,746	993,421

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Fixed asset investments		(Continued)	
	2024	2023	
	£	£	
Investments at fair value comprise:			
Bonds	211,476	149,700	
Equities	691,111	603,011	
Alternative investments	141,632	130,965	
Cash	36,803	109,746	
	<u>1,081,022</u>	<u>993,422</u>	
15 Stocks		2024	2023
		£	£
Kitchen stocks	40	60	
	<u>40</u>	<u>60</u>	
16 Debtors		2024	2023
		£	£
Amounts falling due within one year:			
Trade debtors	27,340	12,889	
Accrued income	49,211	41,695	
Prepayments	11,532	10,467	
	<u>88,083</u>	<u>65,051</u>	
17 Creditors: amounts falling due within one year		2024	2023
		£	£
Other taxation and social security	7,615	5,874	
Trade creditors	3,163	1,415	
Accruals	16,833	11,815	
	<u>27,611</u>	<u>19,104</u>	
18 Retirement benefit schemes		2024	2023
		£	£
Defined contribution schemes			
Charge to profit or loss in respect of defined contribution schemes	16,493	14,345	
	<u>16,493</u>	<u>14,345</u>	

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Transfers £	At 31 March 2024 £
National Lottery grant - Music Project	10,000	(10,000)	-
Previous year:	At 1 April 2022 £	Transfers £	At 31 March 2023 £
National Lottery grant - Music Project	10,000	-	10,000

20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	12,211	-	12,211
Investments	1,081,022	-	1,081,022
Current assets/(liabilities)	497,414	-	497,414
	1,590,647	-	1,590,647
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	16,335	-	16,335
Investments	993,421	-	993,421
Current assets/(liabilities)	439,492	10,000	449,492
	1,449,248	10,000	1,459,248

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Operating lease commitments

Lessee

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	1,152	1,152
Between two and five years	2,112	3,264
	<u>3,264</u>	<u>4,416</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

23 Cash generated from operations

	2024 £	2023 £
Surplus for the year	131,399	49,296
Adjustments for:		
Investment income recognised in statement of financial activities	(42,581)	(33,595)
(Gain)/loss on disposal of investments	(65,495)	90,161
Depreciation and impairment of tangible fixed assets	5,329	5,544
Movements in working capital:		
Decrease/(increase) in stocks	20	(10)
(Increase) in debtors	(23,032)	(14,089)
Increase/(decrease) in creditors	8,507	(141)
Cash generated from operations	<u>14,147</u>	<u>97,166</u>

Accounts

Charity registration number 529464

**CEREBRAL PALSY MIDLANDS
ANNUAL REPORT AND EXAMINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

CEREBRAL PALSY MIDLANDS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A Wall MBE (Chairman) Mr C Adams Mr J Grenfell (Honorary Treasurer) Mrs C Noble Mrs L Boswell Mr P Cornell Mr M Ganner Mrs T Hackett
Charity number	529464
Principal address	17 Victoria Road Harborne Birmingham B17 0AQ
Centre manager	Gary Watson
Independent examiner	Jerroms Lumaneri House Blythe Gate Blythe Valley Park Solihull West Midlands B90 8AH
Bankers	Lloyds Bank University of Birmingham branch 142 Edgbaston Park
Investment advisors	Canaccord Genuity Wealth Management 7th floor, 4 Temple Row Birmingham B2 5HG

CEREBRAL PALSY MIDLANDS

CONTENTS

	Page
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Statement of cash flows	9
Notes to the financial statements	10 - 19

CEREBRAL PALSY MIDLANDS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 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 constitution, 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 an organisation run with, for and by people with Cerebral Palsy and other people with severe problems affecting speech and language.

The objectives of Cerebral Palsy Midlands can be summarised as follows:

- To fulfil people's identified educational, recreational, cultural and social needs
- To maximise people's independence and potential
- To support and enable people to live independently in their own homes
- To access the local community and facilitate all resources
- To ensure people know their rights and advocate on their behalf as necessary
- To build on people's self-esteem and develop their confidence through building a strong sense of community where people can feel confident and secure
- To offer communication skills, health and well-being
- To develop a user-led service

The trustees set the policies to achieve the above objectives. They provide the support and encouragement to the staff in this task as well as preparing financial statements for each financial year. The Trustees are responsible for ensuring that relevant aspects of law, employments, health and Safety, are complied with.

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

The charity makes grants to relieve the poverty of those people with cerebral palsy and other persons with severe problems affecting speech and language, their parents and those caring for them.

CEREBRAL PALSY MIDLANDS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

The charity's activities could not continue without the vital donations and support it receives from charitable trusts, businesses and the general public.

During the financial year ending 31 March 2023, Cerebral Palsy Midlands: -

We continued to provide much needed outreach support, activities, training and educational courses to over 41 people who have various physical and learning disabilities, who access the charity's community centre in Harborne, Birmingham.

Our services are fully open to all of our citizens and families. We came through some difficult times during the Covid 19 pandemic. We are now pleased to say our services are fully operational and utilised. Our citizens, staff and volunteers have managed throughout, keeping our community safe and intact. We do recognise and appreciate the commitments from our volunteers, staff, families and supporters.

Our Being Heard music project, facilitated by tutor Richard Ganner, continues to deliver valuable stimulus to our citizens. Citizens' feedback is positive as they all enjoy singing, writing songs, plays, and are now venturing into short films and dramas. The Being Heard project is popular and well attended.

The CPM Connection remains a collaboration between members and volunteers that provides an excellent platform for self-expression and teamwork through music. Citizens play instruments, guitars, drums and keyboards, creating their own styles and live performances.

Wheelchair dance and Tai Chi continue, giving vital wellbeing sessions to our disabled community, focusing on exercise and emotional support.

Our LifeSkills Centre is an excellent facility, continuing, training, teaching new skills, promoting Independence and promoting a healthy lifestyle.

Our Access for All project, which is partly funded through Birmingham City Council, has exceeded expectation. We have been able to continue support in the community. Supporting our citizens to socialize, going for pub lunches, day trips out, cinema, shopping and attending medical appointments.

Horse riding with Riding for the Disabled Association (RDA) continues. The riding sessions remain a popular activity and prove vital for our citizens' wellbeing as they get so much enjoyment from riding.

The Friends of CPM supporters and our volunteers have continued to support our citizens and our services. They are an invaluable asset.

URconnectABLE service remains a great asset to our community. Citizens are able to seek advice and advocacy as well as a sense of belonging. URconnectABLE has been successful in signposting and supporting citizens with housing needs, finances and benefits, accessing health services and bespoke support and advice for individuals.

We continue to work with Sociability Care, who have provided bespoke Mental Health First Aid training and Safeguarding training to our staff, volunteers and citizens.

We welcome one new member of staff to support our services. This is helping us with new ideas and projects, including media platforms, podcasting and film making. This is generating great interest from our community.

The 94th Birmingham Guides continue to facilitate our community building every Thursday evening for the Rainbows and Brownies. Our building and parking is ideal for these community groups to make the most of our facilities.

We now support a new group called the Music Project who give support and tuition to young people between the ages 11 and 18. The group is teaching young people new skills and building confidence. The group have the use of our community building every Wednesday evening between 5 and 9pm.

CEREBRAL PALSY MIDLANDS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

In April our citizens insisted on raising funds and awareness for the people of Ukraine. We supported our citizens as they raised over £200 for their cause.

The month of May saw our wheel and walk annual fundraising event in Cannon Hill Park. We networked with Birmingham Phab Camps and Noah's Star, raising awareness and funds for three charities. There were over two hundred participants out on a Sunday morning in support of our services and citizens.

June/July, we were very proud that one of our citizens, Amy Swift, tutor Helen Mason and staff member Sarah Lilly were all Baton Bearers for the Commonwealth Games. This was shown all over the West Midlands on local news channels.

In the summer months we celebrated the Queen's Jubilee, having an open day. The summer sizzler BBQ with Ben Linstead performing a variety of songs. Both open days were well attended by citizens, their families and carers.

In September we held our WEOLEY Big Night Out, it was amazing. Entertainment from a Robbie Williams tribute and disco was well received. The night was a sellout, live music, food and dancing. Our citizens, families, carers and volunteers all had a great night.

We supported two separate groups of citizens to go on holiday. This was at the Calvert Trust on Exmoor. The holiday was an outward-bound adventure break. The holiday was a new experience for us all. Our citizens, staff and volunteers all participated in abseiling, canoeing, archery, zip wire and rope swing amongst other activities. It was brilliant and an unforgettable experience for all who went.

Nehim and Nazaar, two students from the Hive at Wilson Stewart School completed valuable work experience placements here at Cerebral Palsy Midlands. Work experience placements for young disabled people are difficult to find, we will continue to offer opportunities to younger people and working with the Hive at Wilson Stewart.

Our Christmas carol concert was a great success, as was ensuring all of our citizens, families, carers and volunteers to have pre-Christmas lunches.

We would like to thank all of our supporters, families and donors for their continued support.

CEREBRAL PALSY MIDLANDS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

Following the return to more normal activity levels, expenditure broadly matched income of the year. Surplus cash balances in excess of normal requirements have been transferred to the investment portfolio.

Reserves Policy

The policy of the charity is to maintain free reserves at a level, which equates to approximately six months' unrestricted expenditure, which for the current year is £260,323 (2022: £241,066). The free reserves as at 31 March 2023 (excluding Investments fund) were £442,060 (2022: £324,905).

The closure of the community centre in Harborne, Birmingham, to users during earlier years led to abnormal levels of income and expenditure. Excessive reserves have not affected the levels of support. Healthy reserves gives reassurance of longevity in the face of strained local authority finances.

Grant Making Policy

The charity makes grants to relieve the poverty of those people with cerebral palsy and other persons with severe problems affecting speech and language, their parents and those caring for them.

Investment Policy

There are no restrictions on the charity's power to invest. The Trustees consider the income requirements, the risk profile and the investment manager's view of the market prospectus in the medium term. The trustees invest the funds of Cerebral Palsy Midlands in such securities as the trustees in its absolute discretion shall think fit with all the powers of investment of an absolute owner.

Risk review

The Trustees have examined the major strategic, business and operation risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

CEREBRAL PALSY MIDLANDS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

The charity is managed by a council consisting of a maximum of twelve members who are appointed at the Annual General Meeting as Trustees. Trustees of the council shall hold office for three years but shall be eligible for re-election, with the exception of the Honorary officers, who will hold office for once year. One third of the Trustees must retire annually.

The council has the power to appoint a new Trustee in the event of any vacancy in the Trusteeship, and to remove any Trustee from Trusteeship.

Cerebral Palsy Midlands operates as a public benefit entity.

Cerebral Palsy Midlands is a registered charity number 529464. The constitution dated 16th October 1995 and revised 17th October 2005 is the primary governing document of Cerebral Palsy Midlands.

The Trustees set out below have held office during the period:-

Mr A Wall MBE (Chairman)

Mr C Adams

Mr J Grenfell (Honorary Treasurer)

Mrs C Noble

Mrs L Boswell

Mr P Cornell

Mr M Ganner

Mrs T Hackett

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

Mr A Wall MBE (Chairman)

Trustee

Dated: 30 October 2023



Mr J Grenfell (Honorary Treasurer)

Trustee

Dated: 30 October 2023



CEREBRAL PALSY MIDLANDS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CEREBRAL PALSY MIDLANDS

I report to the Trustees on my examination of the financial statements of Cerebral Palsy Midlands (the Charity) for the year ended 31 March 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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.

Richard Horton
Jerrons

Richard Alan Horton
Lumanerl House
Blythe Gate
Blythe Valley Park
Solihull
West Midlands
B90 8AH

Dated:

2 November 2023.

CEREBRAL PALSY MIDLANDS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	233,338	-	233,338	95,126	-	95,126
Charitable activities	4	398,299	-	398,299	363,698	-	363,698
Investments	5	33,595	-	33,595	27,583	-	27,583
Total income		665,232	-	665,232	486,407	-	486,407
Expenditure on:							
Raising funds	6	5,129	-	5,129	1,591	-	1,591
Charitable activities	7	520,646	-	520,646	482,132	-	482,132
Total expenditure		525,775	-	525,775	483,723	-	483,723
Net gains/(losses) on investments		(90,161)	-	(90,161)	1,486	-	1,486
Gross transfers between funds		-	-	-	13,767	(13,767)	-
Net income for the year/ Net movement in funds		49,296	-	49,296	17,937	(13,767)	4,170
Fund balances at 1 April 2022		1,399,952	10,000	1,409,952	1,382,015	23,767	1,405,782
Fund balances at 31 March 2023		1,449,248	10,000	1,459,248	1,399,952	10,000	1,409,952

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

All income and expenditure derive from continuing activities.

CEREBRAL PALSY MIDLANDS

BALANCE SHEET

AS AT 31 MARCH 2023

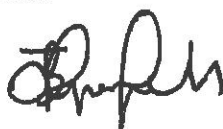
	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12	16,335		19,445	
Investments	13	993,421		1,061,280	
		<u>1,009,756</u>		<u>1,080,725</u>	
Current assets					
Stocks	14	60		50	
Debtors	15	65,051		50,982	
Cash at bank and in hand		403,485		297,460	
		<u>468,596</u>		<u>348,472</u>	
Creditors: amounts falling due within one year	16	(19,104)		(19,245)	
Net current assets		<u>449,492</u>		<u>329,227</u>	
Total assets less current liabilities		<u>1,459,248</u>		<u>1,409,952</u>	
Income funds					
Restricted funds - general	17	10,000		10,000	
<u>Unrestricted funds</u>					
Designated funds	18	13,767		13,767	
General unrestricted funds		1,435,481		1,386,185	
		<u>1,449,248</u>		<u>1,399,952</u>	
		<u>1,459,248</u>		<u>1,409,952</u>	

The financial statements were approved by the Trustees on 30 October 2023

Mr A Wall MBE (Chairman)
Trustee



Mr J Grenfell (Honorary Treasurer)
Trustee



CEREBRAL PALSY MIDLANDS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	22		97,166		11,715
Investing activities					
Purchase of tangible fixed assets		(2,434)		(7,717)	
Purchase of investments		(120,166)		(301,706)	
Proceeds from disposal of investments		97,864		35,733	
Investment income received		33,595		27,583	
Net cash generated from/(used in) investing activities			8,859		(246,107)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			106,025		(234,392)
Cash and cash equivalents at beginning of year			297,460		531,852
Cash and cash equivalents at end of year			<u>403,485</u>		<u>297,460</u>

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Cerebral Palsy Midlands is a public benefit entity.

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 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 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.

Designated funds are unrestricted funds which have been set aside for a specific, but not legally binding, purpose.

Restricted funds are subject to specific conditions by donors 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

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.

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Resources Expended

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.

Freehold land is shown at cost and not depreciated. The trustees recognise that the market value of the freehold land is significantly more than cost. The cost of the welfare building has been written off as its use and worth is only applicable to the charity's activities.

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	N/A
Fixtures and fittings	20% straight line
Motor vehicles	25% straight line

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.

Depreciation on freehold land and buildings is not provided as the directors believe the property is well maintained and the recoverable amount is in excess of the cost shown in the financial statements.

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 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.

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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.

1.9 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.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

1.12 Irrecoverable VAT

Irrecoverable VAT is charged against the category or resources expended for which it was incurred.

1.13 Expenditure

Restricted funds are to be used for specific purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations from Trusts and Companies	34,668	52,351
Legacies received	150,592	-
Grants received	39,420	39,681
Other	8,658	3,094
	<u>233,338</u>	<u>95,126</u>

4 Charitable activities

	2023	2022
	£	£
Statutory-Local Authority Day Care	241,250	249,169
Non Statutory - Other Income	157,049	114,529
	<u>398,299</u>	<u>363,698</u>

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Income from listed investments	32,940	27,559
Interest receivable	655	24
	<u>33,595</u>	<u>27,583</u>

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	5,129	1,591
	<u>5,129</u>	<u>1,591</u>

7 Charitable activities

	2023	2022
	£	£
Staff costs	384,432	332,926
Depreciation and impairment	5,544	7,830
Other staff costs	1,274	1,903
Building costs	25,397	45,402
Transport and travel	17,325	14,335
General welfare costs	26,954	33,073
Office expenditure	13,760	13,913
Insurances	3,921	3,186
Holidays and events	16,856	2,816
	<u>495,463</u>	<u>455,184</u>
Share of governance costs (see note 8)	25,183	26,948
	<u>520,646</u>	<u>482,132</u>

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Audit fees	-	-	-	2,650
Accountancy	-	3,730	3,730	-
Legal and professional	-	6,314	6,314	5,842
Bank charges and interest	-	793	793	285
HR professional fees	-	4,812	4,812	5,358
Investment management	-	9,534	9,534	12,813
	-	25,183	25,183	26,948
Analysed between				
Charitable activities	-	25,183	25,183	26,948

Governance costs includes payments to the independent examiner of £3,730 (2022-£2,650) for audit fees.

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Direct chargeable activities	19	18
Employment costs	2023 £	2022 £
Wages and salaries	348,422	300,070
Social security costs	21,665	18,457
Other pension costs	14,345	14,399
	384,432	332,926

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

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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:

12 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2022	3,403	143,267	60,587	207,257
Additions	-	2,434	-	2,434
Disposals	-	(63,149)	-	(63,149)
At 31 March 2023	3,403	82,552	60,587	146,542
Depreciation and impairment				
At 1 April 2022	-	133,375	54,437	187,812
Depreciation charged in the year	-	3,904	1,640	5,544
Eliminated in respect of disposals	-	(63,149)	-	(63,149)
At 31 March 2023	-	74,130	56,077	130,207
Carrying amount				
At 31 March 2023	3,403	8,422	4,510	16,335
At 31 March 2022	3,403	9,892	6,150	19,445

All fixed assets are used of direct charitable purposes.

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

13 Fixed asset investments

	Listed investments £	Cash in portfolio	Total £
Cost or valuation			
At 1 April 2022	1,044,212	17,068	1,061,280
Additions	120,168	222,552	342,718
Valuation changes	(90,161)	-	(90,161)
Disposals	(190,541)	(129,875)	(320,416)
At 31 March 2023	883,676	109,745	993,421
Carrying amount			
At 31 March 2023	883,676	109,745	993,421
At 31 March 2022	1,044,212	17,068	1,061,280

	2023 £	2022 £
Investments at fair value comprise:		
Bonds	149,700	233,286
Equities	603,011	713,531
Alternative investments	130,965	97,395
Cash	109,746	17,068
	993,422	1,061,280

14 Stocks

	2023 £	2022 £
Kitchen stocks	60	50

15 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	12,889	14,249
Accrued income	41,695	26,130
Prepayments	10,467	10,583
	65,051	50,962

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	5,874	5,834
Trade creditors	1,415	4,546
Accruals	11,815	9,065
	<u>19,104</u>	<u>19,245</u>

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021 £	Transfers £	Balance at 1 April 2022 £	Movement in funds Incoming resources £	Balance at 31 March 2023 £
Pension reserve	13,767	(13,767)	-	-	-
National Lottery grant - Music Project	10,000	-	10,000	-	10,000
	<u>23,767</u>	<u>(13,767)</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>

During the 2022 year a transfer of £13,767 was made to move the pension reserve to the designated fund as this better represents the nature of this fund.

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021 £	Transfers £	Balance at 1 April 2022 £	Movement in funds Incoming resources £	Balance at 31 March 2023 £
Pension fund	-	13,767	13,767	-	13,767
	<u>-</u>	<u>13,767</u>	<u>13,767</u>	<u>-</u>	<u>13,767</u>

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022
	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:					
Tangible assets	16,335	-	16,335	19,445	19,445
Investments	993,421	-	993,421	1,061,280	1,061,280
Current assets/(liabilities)	439,492	10,000	449,492	319,227	329,227
	<u>1,449,248</u>	<u>10,000</u>	<u>1,459,248</u>	<u>1,399,952</u>	<u>1,409,952</u>

20 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	1,152	1,152
Between two and five years	3,284	4,416
	<u>4,416</u>	<u>5,568</u>

21 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

22 Cash generated from operations

	2023 £	2022 £
Surplus for the year	49,296	4,170
Adjustments for:		
Investment income recognised in statement of financial activities	(33,595)	(27,583)
Loss/(gain) on disposal of investments	90,161	(1,486)
Depreciation and impairment of tangible fixed assets	5,544	7,830
Movements in working capital:		
(Increase) in stocks	(10)	-
(Increase)/decrease in debtors	(14,089)	22,682
(Decrease)/increase in creditors	(141)	8,102
Cash generated from operations	<u>97,166</u>	<u>11,715</u>

Accounts

Charity registration number 529464

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

CEREBRAL PALSY MIDLANDS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr A Wall MBE (Chairman)
Mr C Adams
Mr J Grenfell (Honorary Treasurer)
Mrs C Noble
Mrs L Boswell
Mr P Cornell
Mr M Ganner

(Appointed 6 December
2021)

Mrs T Hackett

(Appointed 6 December
2021)

Charity number

529464

Principal address

17 Victoria Road
Harborne
Birmingham
B17 0AQ

Auditor

Jerroms
Lumaneri House
Blythe Gate
Blythe Valley Park
Sollihull
West Midlands
B90 8AH

CEREBRAL PALSY MIDLANDS

CONTENTS

	Page
Trustees' report	1 - 4
Statement of Trustees' responsibilities	5
Independent auditor's report	6 - 8
Statement of financial activities	9
Balance sheet	10
Statement of cash flows	11
Notes to the financial statements	12 - 22

CEREBRAL PALSY MIDLANDS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report and financial statements for the year ended 31 March 2022.

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 constitution, 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 an organisation run with, for and by people with Cerebral Palsy and other people with severe problems affecting speech and language.

The objectives of Cerebral Palsy Midlands can be summarised as follows:

- To fulfil people's identified educational, recreational, cultural and social needs
- To maximise people's independence and potential
- To support and enable people to live independently in their own homes
- To access the local community and facilitate all resources
- To ensure people know their rights and advocate on their behalf as necessary
- To build on people's self-esteem and develop their confidence through building a strong sense of community where people can feel confident and secure
- To offer communication skills, health and well-being
- To develop a user-led service

The trustees set the policies to achieve the above objectives. They provide the support and encouragement to the staff in this task as well as preparing financial statements for each financial year. The Trustees are responsible for ensuring that relevant aspects of law, employments, health and Safety, are complied with.

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

The charity makes grants to relieve the poverty of those people with cerebral palsy and other persons with severe problems affecting speech and language, their parents and those caring for them.

Achievements and performance

The charity's activities could not continue without the vital donations and support it receives from charitable trusts, businesses and the general public.

During the financial year ending 31 March 2022, Cerebral Palsy Midlands: -

We continued to provide much needed outreach support, activities, training and educational courses to over 42 people who have various physical and learning disabilities, who access the charity's community centre in Harborne, Birmingham.

With the country still being widely affected by Covid 19, we succeeded in opening our day services to our citizens. All of our clients benefited from a face to face service. People were supported to leave their homes and access their local community. It has been an enlightening, exhilarating time for our services, our citizens, staff, volunteers and families. All have been so happy and pleased to see their friends and families.

Cerebral Palsy Midlands succeeded in supporting our community to book and access their full vaccinations and continue to do so. Accessing vaccinations has been paramount in the opening of our services and to keep our community safe, well and protected.

We fully facilitated a contact and trace programme whilst adhering to all guidelines set out by the Department of Health. Taking temperatures, sanitizing and observations have all been conducted and recorded daily for all citizens, staff and volunteers.

CEREBRAL PALSY MIDLANDS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

We succeeded to continue our Being Heard music project facilitated by tutor Richard Ganner. Getting back to our centre in Harborne has been so beneficial to the group members, who continue to enjoy singing, writing plays, researching musical history and performing live.

The CPM Connection remains a collaboration between members and volunteers that provides an excellent platform for self-expression and teamwork through music. Being able to get back to playing musical instruments and recording songs, though most importantly working together face to face, has been so needed for all.

Wheelchair dance and Tai Chi continue, giving vital wellbeing sessions to our disabled community, focusing on exercise and emotional support.

Our LifeSkills Centre is an excellent facility, continuing, training, teaching new skills, promoting independence and promoting a healthy lifestyle.

We have continued our online presence, combining with our day opportunities and outreach support. We have digitally connected with our citizens. There have been regular weekly timetables set out covering all activity. We have made this possible by utilising media platforms such as Facebook, Zooms, live broadcasts, Messenger and Microsoft Teams.

Our Access for All project, which is partly funded through Birmingham City Council, has exceeded expectation. We have been able to continue support in the community, supporting our citizens to socialize, going for pub lunches, day trips out, cinema, shopping and attending medical appointments.

The Friends of CPM supporters and our volunteers have continued to support our citizens and our services - they are an invaluable asset.

URconnectABLE service remains a great asset to our community, especially through such a difficult year. Citizens are able to seek advice and advocacy as well as a sense of belonging. URconnectABLE has been successful in signposting and supporting citizens with housing needs, finances and benefits, accessing health services and bespoke support and advice for individuals.

We continue to work with Sociability Care, who have provided bespoke Mental Health First Aid training and Safeguarding training to our staff, volunteers and citizens.

Throughout this time, we have been working closely with Birmingham City Council, Department of Health and Social Care and the National Health Service.

We welcome two new full time support staff, fully trained and qualified, they are proving an asset to our team and service.

We supported and performed in a large scale production "Wonderous Stories" with an inclusive dance group called "FreeWheelin" in Centenary Square in Birmingham city centre, kicking off the Birmingham 2022 Festival ahead of the Commonwealth Games.

The 94th Birmingham Guides continue to facilitate our community building every Thursday evening for the Rainbows and Brownies. Our building and parking is ideal for these community groups to make the most of our facilities.

Our Christmas carol concert was a great success, as was ensuring all of our citizens, families, carers and volunteers to have pre-Christmas lunches over a three day period.

Our citizens also seized a great opportunity to make a short film episode of Dr Who. Craig Keogh of Solitary Pictures produced a short film telling the story of a young girl and her family being brought into the future to Cerebral Palsy Midlands. The film highlighted the differences and attitudes to care in society from the early 1900's to the present day. It was great fun.

CEREBRAL PALSY MIDLANDS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

It is with great sadness to acknowledge the sudden death of Carl Johnson. Carl was a tremendous character and accessed our services for over 30 years. He was loved by all and will always be in our thoughts. Carl's ashes were scattered in our garden of remembrance here at Cerebral Palsy Midlands. Carl also had the continued support from his family throughout his life. Our thoughts go to his mother Maureen and father Brian who were always there for Carl and loved him so very much.

We would like to thank all of our supporters, families and donors for their continued support.

Financial review

Following the return to more normal activity levels, expenditure broadly matched income of the year. Surplus cash balances in excess of normal requirements have been transferred to the investment portfolio.

Reserves Policy

The policy of the charity is to maintain free reserves at a level, which equates to approximately six months' unrestricted expenditure, which for the current year is £241,856 (2021: £201,728). The free reserves as at 31 March 2022 (excluding investments fund) were £324,806 (2021: 588,194).

The closure of the community centre in Harborne, Birmingham, to users during the previous year led to abnormal levels of income and expenditure. Excessive reserves have not affected the levels of support. Healthy reserves gives reassurance of longevity in the face of strained local authority finances.

Grant Making Policy

The charity makes grants to relieve the poverty of those people with cerebral palsy and other persons with severe problems affecting speech and language, their parents and those caring for them.

Investment Policy

There are no restrictions on the charity's power to invest. The Trustees consider the income requirements, the risk profile and the investment manager's view of the market prospectus in the medium term. The trustees invest the funds of Cerebral Palsy Midlands in such securities as the trustees in its absolute discretion shall think fit with all the powers of investment of an absolute owner.

Risk review

The Trustees have examined the major strategic, business and operation risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Structure, governance and management

The charity is managed by a council consisting of a maximum of twelve members who are appointed at the Annual General Meeting as Trustees. Trustees of the council shall hold office for three years but shall be eligible for re-election, with the exception of the Honorary officers, who will hold office for once year. One third of the Trustees must retire annually.

The council has the power to appoint a new Trustee in the event of any vacancy in the Trusteeship, and to remove any Trustee from Trusteeship.

Cerebral Palsy Midlands operates as a public benefit entity.

Cerebral Palsy Midlands is a registered charity number 529464. The constitution dated 16th October 1995 and revised 17th October 2005 is the primary governing document of Cerebral Palsy Midlands.

CEREBRAL PALSY MIDLANDS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees set out below have held office during the period:-

Mr A Wall MBE (Chairman)

Mr C Adams

Mr J Grenfell (Honorary Treasurer)

Mrs C Noble

Mrs A Lilly

(Resigned 25 January 2022)

Mrs L Boswell

Mr P Cornell

Mr M Ganner

(Appointed 6 December 2021)

Mrs T Hackett

(Appointed 6 December 2021)

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



Mr A Wall MBE (Chairman)

Trustee

Dated: 16 November 2022



Mr J Grenfell (Honorary Treasurer)

Trustee

Dated: 16 November 2022

CEREBRAL PALSY MIDLANDS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

CEREBRAL PALSY MIDLANDS

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CEREBRAL PALSY MIDLANDS

Opinion

We have audited the financial statements of Cerebral Palsy Midlands (the 'Charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

CEREBRAL PALSY MIDLANDS

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CEREBRAL PALSY MIDLANDS

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Reviewing and challenging the assumptions and judgements used by management in their significant accounting estimates.
- Assessing the extent of compliance, or lack of, with the relevant laws and regulations.
- Confirmed that bank balances have been fully reconciled as at the year end.
- Documenting and verifying all significant related party balances and transactions.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation from the events and transactions reflected in the financial statements, as we will be less likely to be aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

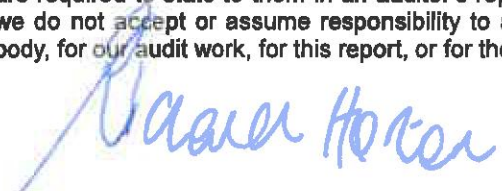
CEREBRAL PALSY MIDLANDS

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CEREBRAL PALSY MIDLANDS

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.


Mr Richard Alan Horton FCCA (Senior Statutory Auditor)
for and on behalf of Jerroms Business Solutions Limited

16 November 2022

Chartered Certified Accountants
Statutory Auditor

Lumaneri House
Blythe Gate
Blythe Valley Park
Solihull
West Midlands
B90 8AH

Jerroms is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

CEREBRAL PALSY MIDLANDS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	95,126	-	95,126	132,855	10,000	142,855
Charitable activities	4	363,698	-	363,698	298,868	-	298,868
Investments	5	27,583	-	27,583	16,571	-	16,571
Total income		486,407	-	486,407	448,294	10,000	458,294
Expenditure on:							
Raising funds	6	1,591	-	1,591	744	-	744
Charitable activities	7	482,132	-	482,132	402,712	10,000	412,712
Total expenditure		483,723	-	483,723	403,456	10,000	413,456
Net gains/(losses) on investments		1,486	-	1,486	36,977	-	36,977
Net incoming resources before transfers		4,170	-	4,170	81,815	-	81,815
Gross transfers between funds		13,767	(13,767)	-	-	-	-
Net income/(expenditure) for the year/							
Net movement in funds		17,937	(13,767)	4,170	81,815	-	81,815
Fund balances at 1 April 2021		1,382,015	23,767	1,405,782	1,300,200	23,767	1,323,967
Fund balances at 31 March 2022		1,399,952	10,000	1,409,952	1,382,015	23,767	1,405,782

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

All income and expenditure derive from continuing activities.

CEREBRAL PALSY MIDLANDS

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		19,445		19,557
Investments	12		1,061,280		793,821
			<u>1,080,725</u>		<u>813,378</u>
Current assets					
Stocks	13	50		50	
Debtors	14	50,962		73,644	
Cash at bank and in hand		297,460		531,853	
			<u>348,472</u>	<u>605,547</u>	
Creditors: amounts falling due within one year	15	(19,245)		(13,143)	
Net current assets			<u>329,227</u>		<u>592,404</u>
Total assets less current liabilities			<u>1,409,952</u>		<u>1,405,782</u>
Income funds					
Restricted funds - general	16		10,000		23,767
<u>Unrestricted funds</u>					
Designated funds	17	13,767		-	
General unrestricted funds		1,386,185		1,382,015	
			<u>1,399,952</u>		<u>1,382,015</u>
			<u>1,409,952</u>		<u>1,405,782</u>

The financial statements were approved by the Trustees on 16 November 2022

Mr A Wall MBE (Chairman)
Trustee

Mr J Grenfell (Honorary Treasurer)
Trustee

CEREBRAL PALSY MIDLANDS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	21		11,715		23,210
Investing activities					
Purchase of tangible fixed assets		(7,717)		(10,334)	
Purchase of investments		(301,706)		(15,881)	
Proceeds from disposal of investments		35,732		6,769	
Investment Income received		27,583		16,571	
Net cash used in investing activities			(246,108)		(2,875)
Net cash used in financing activities					-
Net (decrease)/increase in cash and cash equivalents			(234,393)		20,335
Cash and cash equivalents at beginning of year			531,853		511,518
Cash and cash equivalents at end of year			<u>297,460</u>		<u>531,853</u>

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity Information

Cerebral Palsy Midlands is a public benefit entity.

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 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 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.

Designated funds are unrestricted funds which have been set aside for a specific, but not legally binding, purpose.

Restricted funds are subject to specific conditions by donors 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

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.

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Resources Expended

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.

Freehold land is shown at cost and not depreciated. The trustees recognise that the market value of the freehold land is significantly more than cost. The cost of the welfare building has been written off as its use and worth is only applicable to the charity's activities.

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	N/A
Fixtures and fittings	20% straight line
Motor vehicles	25% straight line

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.

Depreciation on freehold land and buildings is not provided as the directors believe the property is well maintained and the recoverable amount is in excess of the cost shown in the financial statements.

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 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.

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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.

1.9 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.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

1.12 Irrecoverable VAT

Irrecoverable VAT is charged against the category or resources expended for which it was incurred.

1.13 Expenditure

Restricted funds are to be used for specific purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds general	Total
	2022	2021	2021	2021
	£	£	£	£
Donations from Trusts and Companies	52,351	44,800	10,000	54,800
Legacies received	-	50,000	-	50,000
Grants received	39,681	34,800	-	34,800
Other	3,094	3,255	-	3,255
	<u>95,126</u>	<u>132,855</u>	<u>10,000</u>	<u>142,855</u>

4 Charitable activities

	2022 £	2021 £
Statutory-Local Authority Day Care	249,169	236,289
Non Statutory - Other Income	114,529	62,579
	<u>363,698</u>	<u>298,868</u>

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Income from listed investments	27,559	16,510
Interest receivable	24	61
	<u>27,583</u>	<u>16,571</u>

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
<u>Fundraising and publicity</u>		
Other fundraising costs	1,591	744
	<u>1,591</u>	<u>744</u>

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7 Charitable activities

	2022 £	2021 £
Staff costs	332,926	291,012
Depreciation and impairment	7,830	8,876
Other staff costs	1,903	2,411
Building costs	45,402	32,718
Transport and travel	14,335	10,898
General welfare costs	33,073	33,236
Office expenditure	13,913	10,136
Insurances	3,186	3,054
Holidays and events	2,616	765
	<u>455,184</u>	<u>393,106</u>
Share of governance costs (see note 8)	26,948	19,606
	<u>482,132</u>	<u>412,712</u>
Analysis by fund		
Unrestricted funds	482,132	402,712
Restricted funds - general	-	10,000
	<u>482,132</u>	<u>412,712</u>

8 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Audit fees	-	2,650	2,650	2,400
Legal and professional	-	5,842	5,842	5,226
Bank charges and interest	-	285	285	423
HR professional fees	-	5,358	5,358	4,788
Investment management	-	12,813	12,813	8,769
	<u>-</u>	<u>26,948</u>	<u>26,948</u>	<u>19,606</u>
Analysed between				
Charitable activities	-	26,948	26,948	19,606
	<u>-</u>	<u>26,948</u>	<u>26,948</u>	<u>19,606</u>

Governance costs includes payments to the auditors of £2,650 (2020-£2,400) for audit fees.

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Direct chargeable activities	18	18
Employment costs	2022 £	2021 £
Wages and salaries	300,070	263,857
Social security costs	18,457	13,911
Other pension costs	14,399	13,244
	332,926	291,012

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

11 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 April 2021	3,403	135,550	60,587	199,540
Additions	-	7,717	-	7,717
At 31 March 2022	3,403	143,267	60,587	207,257
Depreciation and impairment				
At 1 April 2021	-	127,970	52,012	179,982
Depreciation charged in the year	-	5,405	2,425	7,830
At 31 March 2022	-	133,375	54,437	187,812
Carrying amount				
At 31 March 2022	3,403	9,892	6,150	19,445
At 31 March 2021	3,403	7,580	8,574	19,557

All fixed assets are used of direct charitable purposes.

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

12 Fixed asset Investments

	Listed Investments £
Cost or valuation	
At 1 April 2021	793,821
Additions	301,706
Valuation changes	1,486
Disposals	(35,733)
At 31 March 2022	<u>1,061,280</u>
Carrying amount	
At 31 March 2022	<u>1,061,280</u>
At 31 March 2021	<u>793,821</u>

	2022 £	2021 £
Investments at fair value comprise:		
Bonds	233,286	177,562
Equities	713,531	534,217
Alternative investments	97,395	61,352
Cash	17,068	20,690
	<u>1,061,280</u>	<u>793,821</u>

At September 2022, the value of investments had decreased to £919,233. The trustees believe that this decrease is due to current global market conditions and expect the markets to stabilise in the future. As the portfolio is a long term investment plan, no adjustment has been made to the value of investments at March 2022.

13 Stocks

	2022 £	2021 £
Kitchen stocks	<u>50</u>	<u>50</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

14 Debtors		
	2022	2021
Amounts falling due within one year:	£	£
Trade debtors	14,249	38,597
Other debtors	26,130	26,580
Prepayments and accrued income	10,583	8,467
	<u>50,962</u>	<u>73,644</u>

15	Creditors: amounts falling due within one year	2022	2021
		£	£
	Other taxation and social security	5,634	3,902
	Trade creditors	4,546	4,939
	Accruals	9,065	4,302
		<u>19,245</u>	<u>13,143</u>

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds				
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£
In memory of Christopher Turner, for music room	10,000	-	(10,000)	-	-	-
Pension reserve	13,767	-	-	13,767	(13,767)	-
National Lottery grant - Music Project	-	10,000	-	10,000	-	10,000
	<u>23,767</u>	<u>10,000</u>	<u>(10,000)</u>	<u>23,767</u>	<u>(13,767)</u>	<u>10,000</u>

During the 2022 year a transfer of £13,767 was made to move the pension reserve to the designated fund as this better represents the nature of this fund.

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement In funds			
	Incoming resources	Balance at 1 April 2021	Transfers	Balance at 31 March 2022
	£	£	£	£
Pension fund	-	-	13,767	13,767
	-	-	13,767	13,767

18 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	19,445	-	19,445	19,557	-	19,557
Investments	1,061,280	-	1,061,280	793,821	-	793,821
Current assets/(liabilities)	319,227	10,000	329,227	568,637	23,767	592,404
	1,399,952	10,000	1,409,952	1,382,015	23,767	1,405,782

19 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	1,152	1,152
Between two and five years	4,416	4,608
In over five years	-	960
	5,568	6,720

20 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

21	Cash generated from operations	2022	2021
		£	£
	Surplus for the year	4,170	81,815
	Adjustments for:		
	Investment income recognised in statement of financial activities	(27,583)	(16,571)
	Gain on disposal of investments	(1,486)	(36,977)
	Depreciation and impairment of tangible fixed assets	7,830	8,876
	Movements in working capital:		
	(Increase)/decrease in stocks	-	200
	Decrease in debtors	22,682	21,616
	Increase/(decrease) in creditors	6,102	(35,749)
	Cash generated from operations	11,715	23,210
22	Auditor's liability limitation agreement		

The company has, by resolution, waived the need for approval of the auditors' limitation liability, which has been set at £2,000,000 within the letter of engagement dated 9 November 2022. This approval has been confirmed in the letter of representation dated 16 November 2022.

Accounts

Charity Registration No. 529464

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

CEREBRAL PALSY MIDLANDS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A Wall MBE (Chairman) Mr C Adams Mr J Grenfell (Honorary Treasurer) Mrs C Noble Mrs A Lilly Mrs L Boswell Mr P Cornell
Charity number	529464
Principal address	17 Victoria Road Harborne Birmingham B17 0AQ
Auditor	Jerroms Lumaneri House Blythe Gate Blythe Valley Park Solihull West Midlands B90 8AH

CEREBRAL PALSY MIDLANDS

CONTENTS

	Page
Trustees' report	1 - 4
Statement of Trustees' responsibilities	5
Independent auditor's report	6 - 8
Statement of financial activities	9
Balance sheet	10
Statement of cash flows	11
Notes to the financial statements	12 - 21

CEREBRAL PALSY MIDLANDS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and the Statement of Recommended Practice Accounting and Reporting by Charities (SORP 2019 (FRS102)).

Objectives and activities

The charity is an organisation run with, for and by people with Cerebral Palsy and other people with severe problems affecting speech and language.

The objectives of Cerebral Palsy Midlands can be summarised as follows:

- To fulfil people's identified educational, recreational, cultural and social needs
- To maximise people's independence and potential
- To support and enable people to live independently in their own homes
- To access the local community and facilitate all resources
- To ensure people know their rights and advocate on their behalf as necessary
- To build on people's self-esteem and develop their confidence through building a strong sense of community where people can feel confident and secure
- To offer communication skills, health and well-being
- To develop a user-led service

The trustees set the policies to achieve the above objectives. They provide the support and encouragement to the staff in this task as well as preparing financial statements for each financial year. The Trustees are responsible for ensuring that relevant aspects of law, employments, health and Safety, are complied with.

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

The charity makes grants to relieve the poverty of those people with cerebral palsy and other persons with severe problems affecting speech and language, their parents and those caring for them.

Achievements and performance

Financial review

Reserve Policy

The policy of the charity is to maintain free reserves at a level, which equates to approximately six months' unrestricted expenditure, which for the current year is £201,728 (2020: £229,831). The free reserves as at 31 March 2021 were £588,194 (excluding investments fund).

The closure of the centre to users during the current year has led to abnormal levels of income and expenditure. Excessive reserves have not affected the levels of support. Healthy reserves gives reassurance of longevity in the face of strained local authority finances.

Grant Making Policy

The charity makes grants to relieve the poverty of those people with cerebral palsy and other persons with severe problems affecting speech and language, their parents and those caring for them.

Investment Policy

There are no restrictions on the charity's power to invest. The Trustees consider the income requirements, the risk profile and the investment manager's view of the market prospectus in the medium term. The trustees invest the funds of Cerebral Palsy Midlands in such securities as the trustees in its absolute discretion shall think fit with all the powers of investment of an absolute owner.

Risk review

The Trustees have examined the major strategic, business and operation risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

CEREBRAL PALSY MIDLANDS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

The charity is managed by a council consisting of a maximum of twelve members who are appointed at the Annual General Meeting as Trustees. Trustees of the council shall hold office for three years but shall be eligible for re-election, with the exception of the Honorary officers, who will hold office for once year. One third of the Trustees must retire annually.

The council has the power to appoint a new Trustee in the event of any vacancy in the Trusteeship, and to remove any Trustee from Trusteeship.

Cerebral Palsy Midlands operates as a public benefit entity.

Cerebral Palsy Midlands is a registered charity number 529464. The constitution dated 16th October 1995 and revised 17th October 2005 is the primary governing document of Cerebral Palsy Midlands.

The Trustees set out below have held office during the period:-

Mr A Wall MBE (Chairman)

Mr C Adams

Mr J Grenfell (Honorary Treasurer)

Mrs C Noble

Mrs A Lilly

Mrs L Boswell

Mr P Cornell

CEREBRAL PALSY MIDLANDS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Review of Activities 2020-2021

The charity's activities could not continue without the vital donations and support it receives from charitable trusts, businesses and the general public.

During the financial year ending 31 March 2021, Cerebral Palsy Midlands: -

Due to the Covid 19 Pandemic we succeeded in making drastic changes to our service provision. As the country went into lockdown on the 23/03/2020, our citizens, their families, their carers, our staff and volunteers all had to adapt in these demanding times.

We Continued to provide much needed outreach support, activities, training and educational courses to over 42 people who have various physical and learning disabilities, who access the charity's community centre in Harborne, Birmingham.

We succeeded to continue our Being Heard music project and VeranicArt visual arts project.

The CPM Connection remains a collaboration between members and volunteers that provides an excellent platform for self-expression and teamwork through music.

Wheelchair dance and Tai Chi continue, giving vital wellbeing sessions to our disabled community, focusing on exercise and emotional support.

Our LifeSkills Centre is an excellent facility, continuing, training, teaching new skills, promoting independence and promoting a healthy lifestyle.

All of our activities were moved to online, we have digitally connected with our citizens. There have been regular weekly timetables set out covering all activity. We have made this possible by utilising media platforms such as Facebook, Zooms, live broadcasts, Messenger and Microsoft Teams.

Our expanded online services also saw an increase in our community, reaching out to more people who have a disability or complex need, who have been socially isolated.

We utilised our time throughout lockdown to decorate, upgrade and maintain our Day Service building. We upgraded manual handling equipment fitting a new ceiling hoist in one of our care suites, installed new LED lighting throughout the building, complete electrical installation check carried out, provided new flooring to entrance, corridors and media room, majority of building decorated and freshened paintwork and new heating and hot water systems installed. There have been some major works completed, our community day service is looking very impressive and looking forward to welcoming our citizens.

CEREBRAL PALSY MIDLANDS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

We have had a variety of activity and developed outreach support throughout this difficult year:

Our Access for All project which is partly funded through Birmingham City council, has exceeded expectation. We were able to develop an online community, promoting digital inclusion. This entailed supporting citizens to access online services. Working in unison with our day provision, we were able to keep all of our citizens their families and carers connected. This enabled all of our community to remain safe and informed. Mental health has been a key issue throughout the last year, by keeping us all connected we were able to effectively react and give support and extra support to those most vulnerable and in need. Some examples of support are, shopping, hot meal deliveries, prescription support, Drs and hospital appointments and well being visits. Staying connected enabled our service to monitor and maintain mental health and wellbeing, keeping our community safe and well.

The Friends of CPM supporters and our volunteers have continued to support our citizens and our services, they are an invaluable asset.

URconnectABLE service remains a great asset to our community, especially through such a difficult year. Citizens are able to seek advice and advocacy as well as a sense of belonging. URconnectABLE has been successful in signposting and supporting citizens with housing needs, finances and benefits, accessing Health services and bespoke support and advice for individuals.

We continue to work with Sociability Care who have provided bespoke Mental Health First Aid training and Safeguarding training to our staff, volunteers and citizens.

Covid 19 overview for year 2020/21

Being a very difficult year for all we have been able to continue Cerebral Palsy services to our citizens. Throughout this time we have been working closely with Birmingham City Council, Department of Health & Social Care and the National Health Service.

We have been successful in developing testing services for all of our citizens, staff and volunteers. We are able to order and supply Lateral Flow and PCR test kits for those in our community who need support.

Over 95% of our staff, citizens and volunteers were able to be double vaccinated with help and support from Cerebral Palsy services.

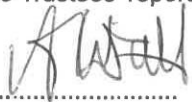
We have been able to keep all of our citizens, families and carers up to date with current Covid 19 guidelines and maintain assurances for our community who have needed extra support and clarity of information.

Throughout the year we have maintained all staff employment, volunteer inclusion and our tutors have all maintained their positions. This has only been possible with the help and support of our regular donors and trusts who support our services financially and also the added support from Birmingham City Council and their commissioning teams who have served our services with securing funding and with help and advice.

Thank you to all of our community and supporters who have worked so closely through this last difficult unpredictable year.

Finally would like to acknowledge the sad loss of our citizen and friend Thomas Slee, who passed suddenly. He is missed and we all remember his great character and personality and our thoughts are with his sister Serena and brother-in-law Steve.

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


.....
Mr A Wall MBE (Chairman)
Trustee *2-11-21*
Dated:


.....
Mr J Grenfell (Honorary Treasurer)
Trustee
Dated: *2/11/21*

CEREBRAL PALSY MIDLANDS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

CEREBRAL PALSY MIDLANDS

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CEREBRAL PALSY MIDLANDS

Opinion

We have audited the financial statements of Cerebral Palsy Midlands (the 'Charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

CEREBRAL PALSY MIDLANDS

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CEREBRAL PALSY MIDLANDS

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Reviewing and challenging the assumptions and judgements used by management in their significant accounting estimates.
- Assessing the extent of compliance, or lack of, with the relevant laws and regulations.
- Testing key income lines, in particular cut-off, for evidence of management bias.
- Confirmed that bank balances have been fully reconciled as at the year end.
- Documenting and verifying all significant related party balances and transactions.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

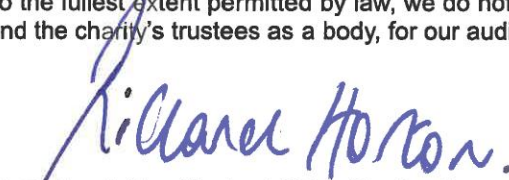
CEREBRAL PALSY MIDLANDS

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CEREBRAL PALSY MIDLANDS

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.


Mr Richard Alan Horton FCCA (Senior Statutory Auditor)
for and on behalf of Jerroms

12 November 2021

**Chartered Certified Accountants
Statutory Auditor**

Lumaneri House
Blythe Gate
Blythe Valley Park
Solihull
West Midlands
B90 8AH

Jerroms is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

CEREBRAL PALSY MIDLANDS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<u>Income and endowments from:</u>							
Donations and legacies	3	132,855	10,000	142,855	707,120	4,000	711,120
Charitable activities	4	298,868	-	298,868	352,915	-	352,915
Investments	5	16,571	-	16,571	1,208	-	1,208
Other income	6	-	-	-	36,559	-	36,559
Total income		448,294	10,000	458,294	1,097,802	4,000	1,101,802
<u>Expenditure on:</u>							
Raising funds	7	744	-	744	3,565	-	3,565
Charitable activities	8	402,712	10,000	412,712	456,097	-	456,097
Total resources expended		403,456	10,000	413,456	459,662	-	459,662
Net gains/(losses) on investments		36,977	-	36,977	-	-	-
Net income for the year/ Net movement in funds		81,815	-	81,815	638,140	4,000	642,140
Fund balances at 1 April 2020		1,300,200	23,767	1,323,967	662,060	19,767	681,827
Fund balances at 31 March 2021		1,382,015	23,767	1,405,782	1,300,200	23,767	1,323,967

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

All income and expenditure derive from continuing activities.

CEREBRAL PALSY MIDLANDS

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	12	19,557		18,099	
Investments	13	793,821		747,732	
		<u>813,378</u>		<u>765,831</u>	
Current assets					
Stocks	14	50		250	
Debtors	15	73,644		95,260	
Cash at bank and in hand		531,853		511,518	
		<u>605,547</u>		<u>607,028</u>	
Creditors: amounts falling due within one year	16	(13,143)		(48,892)	
Net current assets		<u>592,404</u>		<u>558,136</u>	
Total assets less current liabilities		<u>1,405,782</u>		<u>1,323,967</u>	
Income funds					
Restricted funds - general	17	23,767		23,767	
Unrestricted funds		1,382,015		1,300,200	
		<u>1,405,782</u>		<u>1,323,967</u>	

The financial statements were approved by the Trustees on 2-11-21



 Mr A Wall MBE (Chairman)
 Trustee



 Mr J Grenfell (Honorary Treasurer)
 Trustee

CEREBRAL PALSY MIDLANDS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	22		23,210		649,590
Investing activities					
Purchase of tangible fixed assets		(10,334)		(4,954)	
Purchase of investments		(15,881)		(700,000)	
Investment management fees deducted		6,769		-	
Interest received		16,571		1,208	
Net cash used in investing activities			(2,875)		(703,746)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			20,335		(54,156)
Cash and cash equivalents at beginning of year			511,518		565,674
Cash and cash equivalents at end of year			531,853		511,518

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Cerebral Palsey Midlands is a public benefit entity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's constitution, 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)". The Charity is a Public Benefit Entity as defined by FRS 102.

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.

Designated funds are unrestricted funds which have been set aside for a specific, but not legally binding, purpose.

Restricted funds are subject to specific conditions by donors 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

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.

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

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.

1.5 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.

Freehold land is shown at cost and not depreciated. The trustees recognise that the market value of the freehold land is significantly more than cost. The cost of the welfare building has been written off as its use and worth is only applicable to the charity's activities.

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:

Leasehold improvements	Enter depreciation rate via StatDB - cd99988
Fixtures and fittings	20% straight line
Motor vehicles	25% straight line

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 net income/(expenditure) for the year.

1.6 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).

1.7 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.

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

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.

1.8 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.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

1.11 Irrecoverable VAT

Irrecoverable VAT is charged against the category or resources expended for which it was incurred.

1.12 Expenditure

Restricted funds are to be used for specific purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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 Donations and legacies

	Unrestricted funds	Restricted funds general	Total	Unrestricted funds	Restricted funds general	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	-	10,000	10,000	-	4,000	4,000
Legacies received	50,000	-	50,000	611,777	-	611,777
Grants received	34,800	-	34,800	31,413	-	31,413
Donated goods and services	44,800	-	44,800	57,930	-	57,930
Other	3,255	-	3,255	6,000	-	6,000
	<u>132,855</u>	<u>10,000</u>	<u>142,855</u>	<u>707,120</u>	<u>4,000</u>	<u>711,120</u>

4 Charitable activities

	2021 £	2020 £
Statutory-Local Authority Day Care	236,289	260,392
Non Statutory - Other Income	62,579	92,523
	<u>298,868</u>	<u>352,915</u>

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

5 Investments

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Income from listed investments	16,510	856
Interest receivable	61	352
	<u>16,571</u>	<u>1,208</u>

6 Other income

	Total	Unrestricted funds
	2021 £	2020 £
Other income	-	36,559

Included within other income is kitchen sales, royalty income, subscription income, online donations and various other miscellaneous income.

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
<u>Fundraising and publicity</u>		
Other fundraising costs	744	3,565
	<u>744</u>	<u>3,565</u>

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Charitable activities

	2021 £	2020 £
Staff costs	291,012	296,009
Depreciation and impairment	8,876	8,616
Other staff costs	2,411	2,016
Building costs	32,718	43,501
Transport and travel	10,898	14,507
General welfare costs	33,236	42,747
Office expenditure	10,136	9,105
Insurances	3,054	2,289
Holidays and events	765	22,419
	<u>393,106</u>	<u>441,209</u>
Share of governance costs (see note 9)	19,606	14,888
	<u>412,712</u>	<u>456,097</u>
Analysis by fund		
Unrestricted funds	402,712	456,097
Restricted funds - general	10,000	-
	<u>412,712</u>	<u>456,097</u>

9 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Audit fees	-	2,400	2,400	-	2,400	2,400
Legal and professional	-	5,226	5,226	-	7,386	7,386
Bank charges and interest	-	423	423	-	458	458
HR professional fees	-	4,788	4,788	-	4,644	4,644
Investment management	-	6,769	6,769	-	-	-
	<u>-</u>	<u>19,606</u>	<u>19,606</u>	<u>-</u>	<u>14,888</u>	<u>14,888</u>
Analysed between						
Charitable activities	-	19,606	19,606	-	14,888	14,888
	<u>-</u>	<u>19,606</u>	<u>19,606</u>	<u>-</u>	<u>14,888</u>	<u>14,888</u>

Governance costs includes payments to the auditors of £2,400 (2020-£2,400) for audit fees.

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Direct chargeable activities	18	18
Employment costs	2021 £	2020 £
Wages and salaries	263,857	267,458
Social security costs	13,911	17,478
Other pension costs	13,244	11,073
	291,012	296,009

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

12 Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 April 2020	3,403	133,416	52,387	189,206
Additions	-	2,134	8,200	10,334
At 31 March 2021	3,403	135,550	60,587	199,540
Depreciation and impairment				
At 1 April 2020	-	123,468	47,639	171,107
Depreciation charged in the year	-	4,502	4,374	8,876
At 31 March 2021	-	127,970	52,013	179,983
Carrying amount				
At 31 March 2021	3,403	7,580	8,574	19,557
At 31 March 2020	3,403	9,948	4,748	18,099

All fixed assets are used of direct charitable purposes.

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

13 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2020	747,732
Additions	15,881
Valuation changes	36,977
Disposals	(6,769)
At 31 March 2021	793,821
Carrying amount	
At 31 March 2021	793,821
At 31 March 2020	747,732

Due to the exceptionally volatile markets after February 2020, the quarterly investment valuation was abnormally low at 31 March 2020. As the Trustees believed that the sharp reduction in value was only temporary, no adjustment for impairment was made for in the 2020 financial statements, and the valuations have increased in each subsequent quarterly report. The trustees have no plans to sell investments in the short or medium term as they still retain significant cash reserves.

14 Stocks

	2021 £	2020 £
Kitchen stocks	50	250

15 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	38,597	62,537
Other debtors	26,580	25,496
Prepayments and accrued income	8,467	7,227
	73,644	95,260

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	3,902	5,093
Trade creditors	4,939	5,687
Other creditors	-	32,850
Accruals	4,302	5,262
	<u>13,143</u>	<u>48,892</u>

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds			
	Balance at 1 April 2019 £	Incoming resources £	Balance at 1 April 2020 £	Incoming resources £	Resources expended 31 March 2021 £	Balance at 31 March 2021 £
In memory of Christopher Turner, for music room	6,000	4,000	10,000	-	(10,000)	-
Pension reserve	13,767	-	13,767	-	-	13,767
National Lottery grant - Music Project	-	-	-	10,000	-	10,000
	<u>19,767</u>	<u>4,000</u>	<u>23,767</u>	<u>10,000</u>	<u>(10,000)</u>	<u>23,767</u>

18 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	19,557	-	19,557	18,099	-	18,099
Investments	793,821	-	793,821	747,732	-	747,732
Current assets/ (liabilities)	568,637	23,767	592,404	534,369	23,767	558,136
	<u>1,382,015</u>	<u>23,767</u>	<u>1,405,782</u>	<u>1,300,200</u>	<u>23,767</u>	<u>1,323,967</u>

CEREBRAL PALSY MIDLANDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

19 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	1,152	1,152
Between two and five years	4,608	4,608
In over five years	960	2,112
	<u>6,720</u>	<u>7,872</u>

20 Events after the reporting date

The Trustees have considered the effect of the Covid-19 pandemic which have severely restricted the Charity's activities throughout the year. However the charity continues to operate and has good cash reserves to support the charity's operations during the ongoing limitations.

21 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

22 Cash generated from operations

	2021 £	2020 £
Surplus for the year	81,815	642,141
Adjustments for:		
Investment income recognised in statement of financial activities	(16,571)	(1,208)
Gain on valuation of investments	(36,977)	-
Depreciation and impairment of tangible fixed assets	8,876	8,616
Movements in working capital:		
Decrease in stocks	200	-
Decrease/(increase) in debtors	21,616	(36,353)
(Decrease)/increase in creditors	(35,749)	36,394
Cash generated from operations	<u>23,210</u>	<u>649,590</u>

23 Auditor's liability limitation agreement

The company has, by resolution, waived the need for approval of the auditors' limitation liability, which has been set at £2,000,000 within the letter of engagement dated 15 December 2020. This approval has been confirmed in the letter of representation dated 12 October 2021.