

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

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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.