

Charity Registration No. SC036501 (Scotland)

**CEREBRAL PALSY AFRICA**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

# CEREBRAL PALSY AFRICA

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

[REDACTED]	Executive Director
[REDACTED]	- Treasurer
[REDACTED]	- Chairperson
[REDACTED]	- Secretary
[REDACTED]	

**Charity number (Scotland)** SC036501

**Principal address**

The Old Bakery  
Willis Wynd  
Duns, Berwickshire  
TD11 3AD

**Independent examiner**

[REDACTED]	BSc (Hons) FCA
[REDACTED]	

**Bankers**

Bank of Scotland  
61 Hide Hill  
Berwick upon Tweed  
TD15 1EN

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# CEREBRAL PALSY AFRICA

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7 - 8
Balance sheet	9
Notes to the financial statements	10 - 16

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# **CEREBRAL PALSY AFRICA**

## **TRUSTEES' REPORT**

### ***FOR THE YEAR ENDED 31 MARCH 2021***

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The trustees present their annual report and financial statements 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 financial statements and comply with the Charity's Constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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**

Cerebral Palsy Africa (the Charity) was officially registered in April 2005 as a Scottish Charity (SC036501). Our stated aim is to alleviate the effects of cerebral palsy on African children.

We do this by: -

- Providing therapy training;
- Providing assistive devices such as special chairs and standing frames;
- Helping with transport needs; and
- Carrying out relevant research.

#### **Aims**

To provide therapy, management and other specialist training to all cadres, including therapists, teachers, Community Based Rehabilitation (CBR) workers and care-givers of children with cerebral palsy.

To enable the sustainable manufacture in local communities of made-to-measure assistive technical devices made from waste paper and cardboard. These items are robust, attractive and designed to meet individual children's needs and fit well in local homes.

To enable participants on all CPA courses to reduce the stigma attached to children with cerebral palsy, by raising awareness in all sectors of society of the nature of cerebral palsy and of how children can benefit from therapy and other specialist support.

To communicate and liaise with government and appropriate local organisations to inform them of CPA's work, so that they value the acquired skills of newly trained therapists, teachers, CBR workers and equipment makers, and are ready to support and employ them in the work they are thus qualified to do.

To carry out research into the effectiveness of training and appropriateness and efficacy of assistive technical devices, and to disseminate any useful results of any such research.

To identify and support individuals with potential to become leaders in the field.

Inspired by our commitment to supporting those dedicated teachers, CBR workers, equipment makers and therapists, we have developed a unique model for training people across the board and encouraging them to work as team giving equal respect to each member.

The organisation is run by the trustees who work on a voluntary basis. Therapists and Appropriate Paper Technology (APT) specialists also give their time free. Travel costs and expenses are refunded to trainers, participants and board members. Income is largely derived from grants from government and other grant awarding bodies directed at specific initiatives, and from individual donations from a small group of supporters.

The trustees have paid due regard to guidance issued by the Office of the Scottish Charity Regulator and Charity Commission in deciding what activities the Charity should undertake.

# CEREBRAL PALSY AFRICA

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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#### Achievements and performance

##### CPA Report

##### Strategic Direction

CPA has devoted this year to continuing with the Department for International Development (now FCDO) funded project, Enabling Education for Children with cerebral palsy in Ghana, at the same time taking steps towards winding the Charity down and handing over to CPA-Netherlands.

COVID-19 has adversely affected all activities, preventing travel and resulting in long school closures. The follow-up course for the special needs teachers had to be cancelled since the schools were still closed and likely to stay closed until January 2021. The teachers had little or no contact with the children, although some managed to pay them a few visits at home, to encourage families to continue learning activities at home with their children. After hard-won negotiations with DfID, it was agreed on 21 January 2021 that CPA should be granted a no-cost extension of 4 months and that the project should now be concluded by 21 July 2021. This could only be made possible by the fact that all CPA's training and administration is carried out by volunteers.

All plans for training in Malawi, on batch production of APT assistive devices had to be cancelled because travel was restricted. CPA is still in contact with Malawi and hopes that CPA-Netherlands will support the batch production training when it becomes possible to visit safely.

CPA-Netherlands became a registered charity and [REDACTED] and [REDACTED] are planning to hold their first activity, which is to be training Master Trainers from a number of African countries in working with children with CP and other complex disabling conditions. They expect to hold their first training session in Ethiopia during the course of 2021.

##### Enabling Education for Children with Cerebral Palsy in Ghana

CPA and their Ghana partners, Multikids Africa 9 (MKA) used the time when the teachers were out of school to set up on-line training sessions using Zoom and WhatsApp platforms to communicate. The first course was for 4 weeks and took place in August 2020. It was a refresher course for 20 SpED teachers divided into 5 groups. Each group of 4 was led by two trainers.

Each week a different case study with 5 open ended questions attached to each, was sent to all the groups. Each group discussed a different question during a 2 hour WhatsApp chat. The trainers summarised the resulting answers to the questions as well as their own suggestions and additional comments made during the sessions. These summaries were then circulated to all participants. The final week was open for the teachers to send in their own questions or case studies for discussion.

CPA recruited altogether 6 extra trainers, besides [REDACTED], who coordinated and administered the whole course, ably supported by [REDACTED] from MKA who made sure all the SpED teachers would attend each session and helped any who had problems with phone connections. The 6 other trainers were 1 speech and language therapist and 5 physiotherapists. All had experience of working in African countries and long experiences of working with children with CP in schools. All were glad to take part and gave their time and expertise in a voluntary capacity.

The participants greatly appreciated this training and felt that they had been given opportunities to think practically and constructively about how to apply the knowledge they had learned on their 2019 course to children with problems similar to the ones they teach. Some however, had problems with phone connections and this was the downside of this kind of training.

In June we expect to run a similar training course for those Ghanaian physiotherapists and experienced teachers working for MKA, to prepare them to carry out the monitoring and evaluation visits to schools that can no longer be led by UK based trainers. It is hoped that [REDACTED] will be able to run a one week course in making assistive devices from APT in July. This will be for those people who are already able to make chairs to a good standard and will include guidance on how to share their experiences and knowledge with others.

The two UEW lecturers, [REDACTED] and [REDACTED] have put their learning, particularly with regard to APT, to excellent use. They ran an APT course for 142 of their CBR students and chairs were made for 20 children.

# **CEREBRAL PALSY AFRICA**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2021**

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██████████ and ██████████ had planned to take part in the training of Master Trainers course by traveling to Ghana in April and running a one week course for the Ghana trainers in working with families. However these plans have had to be postponed until June thanks to an upsurge in COVID-19 in the Netherlands. It will be good for the two CPA organisations to work together on this project before the final closure of CPA.

We have managed to keep all our costs so far in this project under budget but prices, particularly that of fuel, have increased dramatically and this may curtail the number of monitoring and evaluating visits to schools that will be possible before the end of the project.

#### **Financial review**

Total income from donations was £18,391 in 2021, compared to £72,434 in 2020. The bulk was restricted funding of £13,693 from DIFD UK Aid Direct (Ghana).

Unrestricted funds from donations, gifts and reimbursements was £4,198 (£14,908 in the previous year).

The balance carried forward at the end of the financial year on all funds was £26,118 down from £41,638 at 1 April 2020.

#### **Reserves**

The trustees have reviewed the reserves of the Charity in relation to current and future requirements and the nature of the reserves held.

The Charity continues to look at its future, amongst other things, future plans are being formulated with regard to the level of reserves.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### **Risk management**

The trustees have reviewed the major risks to which the Charity is exposed and have established systems to mitigate the risks identified. Funds are disbursed only to volunteers on specific assignments and all payments have to be covered by receipts. Overseas visits are organised in such a way as to minimise wastage of resources.

#### **Structure, governance and management**

The Charity is administered and managed in accordance with its Constitution adopted on 13 March 2013. The Charity operates as a SCIO.

The Charity is governed by the trustees, who hold meetings as necessary.

#### **Trustees**

The trustees who served during the year were:

██████████ - Executive Director

██████████ - Treasurer

██████████ - Chairperson

██████████ Secretary

██████████

# **CEREBRAL PALSY AFRICA**

## **TRUSTEES' REPORT (CONTINUED)**

### ***FOR THE YEAR ENDED 31 MARCH 2021***

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The trustees shall be entitled, by way of a resolution passed by majority vote at a meeting of the trustees, to appoint any individual as a trustee.

The trustees shall have the power to remove any individual as a trustee, by way of resolution passed at a meeting of the trustees with a majority of three quarters or more of the trustees then in office.

An individual holding office as a trustee may retire by giving notice in writing to that effect to the secretary of the Charity.

The trustees may delegate their powers to a committee consisting of two or more trustees subject to conditions imposed by the trustees, and may be revoked or altered. The committee shall be governed by the provision of clauses 8 to 18 as far as they are capable.

No trustee may serve as an employee (full-time or part-time) of the Charity.

The trustees appoint a secretary to the Charity for such term, at such remuneration (if any), and on such conditions, as the trustees may think fit; and any secretary so appointed may be removed by them.

The trustees shall ensure that the secretary:

- a) Keeps proper minutes of all proceedings at meetings of the trustees (and at meetings of committees of the trustees), including the names of the trustees present at each such meeting.
- b) Keeps proper records and documents in relation to all other matters connected with the administration and management of the Charity.

#### **Employees and volunteers**

- We make use of volunteers whenever possible.
- We otherwise employ trainers on assignment specific contracts.
- We have a part-time fundraiser and project manager who will be paid on a monthly fixed rate when sufficient funding is available.

#### **Public benefit**

Throughout this report the trustees have sought to highlight those activities undertaken by the Charity in furtherance of its charitable objectives for the public benefit. In considering the operation, achievements and performance and finances of the Charity, the trustees are satisfied that public benefit has been provided in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and guidance provided by the office of the Scottish Regulator.

# **CEREBRAL PALSY AFRICA**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2021***

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### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual 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 Scotland requires the trustees to prepare accounts 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 accounts, 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's constitution. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

[Redacted signature block]

[Redacted name] - Treasurer

Trustee

Dated: 20 December 2021



# CEREBRAL PALSY AFRICA

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CEREBRAL PALSY AFRICA

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I report on the accounts of the Charity for the year ended 31 March 2021, which are set out on pages 7 to 16.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

[REDACTED]

[REDACTED] BSc (Hons) FCA

[REDACTED]

Dated: 20 December 2021

# CEREBRAL PALSY AFRICA

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

### Current financial year

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<b>Income from:</b>					
Donations and legacies	3	4,198	14,193	18,391	72,434
Charitable activities	4	-	-	-	1,322
<b>Total income</b>		<b>4,198</b>	<b>14,193</b>	<b>18,391</b>	<b>73,756</b>
<b>Expenditure on:</b>					
<b>Raising funds</b>					
Costs of generating donations and legacies	5	216	-	216	216
Fundraising trading: costs of goods sold	5	810	-	810	1,080
		<b>1,026</b>	<b>-</b>	<b>1,026</b>	<b>1,296</b>
Charitable activities	6	19,172	13,714	32,886	58,754
<b>Total resources expended</b>		<b>20,198</b>	<b>13,714</b>	<b>33,912</b>	<b>60,050</b>
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(16,000)</b>	<b>479</b>	<b>(15,521)</b>	<b>13,706</b>
Gross transfers between funds		(1,105)	1,105	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(17,105)</b>	<b>1,584</b>	<b>(15,521)</b>	<b>13,706</b>
Fund balances at 1 April 2020		35,585	6,054	41,639	27,932
<b>Fund balances at 31 March 2021</b>		<b>18,480</b>	<b>7,638</b>	<b>26,118</b>	<b>41,638</b>

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

All income and expenditure derive from continuing activities.

# CEREBRAL PALSY AFRICA

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

### Prior financial year

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<b><u>Income from:</u></b>				
Donations and legacies	3	14,908	57,526	72,434
Charitable activities	4	1,322	-	1,322
<b>Total income</b>		<b>16,230</b>	<b>57,526</b>	<b>73,756</b>
<b><u>Expenditure on:</u></b>				
<b><u>Raising funds</u></b>				
Costs of generating donations and legacies	5	216	-	216
Fundraising trading: costs of goods sold	5	1,080	-	1,080
		<b>1,296</b>	<b>-</b>	<b>1,296</b>
Charitable activities	6	3,370	55,384	58,754
<b>Total resources expended</b>		<b>4,666</b>	<b>55,384</b>	<b>60,050</b>
<b>Net (outgoing)/incoming resources before transfers</b>		<b>11,564</b>	<b>2,142</b>	<b>13,706</b>
Gross transfers between funds		2,189	(2,189)	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>13,753</b>	<b>(47)</b>	<b>13,706</b>
Fund balances at 1 April 2019		21,832	6,100	27,932
<b>Fund balances at 31 March 2020</b>		<b>35,585</b>	<b>6,053</b>	<b>41,638</b>

# CEREBRAL PALSY AFRICA

## BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>Current assets</b>					
Debtors	10	3,347		3,872	
Cash at bank and in hand		23,431		39,240	
		<u>26,778</u>		<u>43,112</u>	
<b>Creditors: amounts falling due within one year</b>	11	(660)		(1,474)	
Net current assets			26,118		41,638
<b>Income funds</b>					
Restricted funds	12		7,638		6,053
Unrestricted funds			18,480		35,585
			<u>26,118</u>		<u>41,638</u>

The financial statements were approved by the Trustees on 20 December 2021

[REDACTED]

[REDACTED] - Treasurer

Trustee

# CEREBRAL PALSY AFRICA

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

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### 1 Accounting policies

#### Charity information

Cerebral Palsy Africa (the Charity) is a Scottish Charitable Incorporated Organisation which is administered and managed in accordance with its Constitution and registered with the Office of the Scottish Charity Regulator (OSCR), number SC036501.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

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

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

The accounts 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 accounts, 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 accounts.

#### 1.3 Charitable funds

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The restricted income received during the year has been spent on projects in accordance with the restrictions imposed.

#### 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.

Grants are recognised in full in the year in which they are receivable.

# CEREBRAL PALSY AFRICA

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

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to the activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Expenditure on charitable activities comprise the costs incurred by the charity in working to meet its stated charitable objectives. Governance costs are those costs incurred in providing the governance infrastructure which allows the charity to operate and comply with constitutional and statutory requirements.

#### 1.6 Cash and cash equivalents

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

#### 1.7 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.

##### **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 Foreign exchange

Monetary assets and liabilities denominated in foreign currencies are translated into Sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. The differences are taken to the Statement of Financial Activities (SOFA).

# CEREBRAL PALSY AFRICA

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

### 1 Accounting policies (Continued)

#### 1.9 Taxation

Cerebral Palsy Africa is recognised as a charity by HM Revenue & Customs. Accordingly, its investment income, including capital gains, is exempt from taxation and income tax is recoverable on subscription and donations paid under gift aid.

### 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	Total 2021	Total 2020
	£	£	£	£
Donations and gifts	4,198	14,193	18,391	72,434
<b>Donations and gifts</b>				
Gift aid	492	-	492	361
Other grants and donations	3,706	-	3,706	14,547
The Corra Foundation	-	500	500	22,443
DFID UK Aid Direct (Ghana)	-	13,693	13,693	35,083
	4,198	14,193	18,391	72,434

### 4 Charitable activities

	2021 £	2020 £
Paper furniture sales	-	1,322

# CEREBRAL PALSY AFRICA

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

### 5 Raising funds

	2021	2020
	£	£
<b>Costs of generating donations and legacies</b>		
Seeking donations, grants and legacies	216	216
<b>Fundraising trading: costs of goods sold</b>		
Fundraising trading: costs of goods sold	810	1,080
	<u>1,026</u>	<u>1,296</u>

### 6 Charitable activities

	Activities undertaken directly 2021 £	Activities undertaken directly 2020 £
Cerebral Palsy Africa - Netherlands	15,030	-
Travel expenses	61	406
Postage, printing and stationery	70	-
Malawi: Fit for school	3,644	23,816
Malawi: COVID-19 support	500	-
Miscellaneous expenses	195	395
Insurance	1,266	1,139
Kenya: APT course	-	800
Gifts and donations	845	-
Malawi: PPE	1,015	-
Ghana project	9,570	31,568
	<u>32,196</u>	<u>58,124</u>
Share of governance costs (see note 7)	690	630
	<u>32,886</u>	<u>58,754</u>
<b>Analysis by fund</b>		
Unrestricted funds	19,172	3,370
Restricted funds	13,714	55,384
	<u>32,886</u>	<u>58,754</u>



# CEREBRAL PALSY AFRICA

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

### 7 Support costs

	Governance costs £	2021 £	Governance costs £	2020 £
Independent examiners fee	690	690	630	630
	<u>690</u>	<u>690</u>	<u>630</u>	<u>630</u>
Analysed between Charitable activities	690	690	630	630
	<u>690</u>	<u>690</u>	<u>630</u>	<u>630</u>

Governance costs includes payments to the independent examiner of £690 (2020: £630) for independent examination fees.

### 8 Trustees

No remuneration (2020: £Nil) directly or indirectly out of the funds of the charity was paid or payable for the year to any trustees or to any persons known to be connected with any of them.

The total amount of donations received without conditions from trustees or other related parties during the year was £845 (2020: £145)

### 9 Employees

There were no employees during the year.

### 10 Debtors

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Other debtors	2,911	3,366
Prepayments and accrued income	436	506
	<u>3,347</u>	<u>3,872</u>

### 11 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	660	1,474
	<u>660</u>	<u>1,474</u>

# CEREBRAL PALSY AFRICA

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 12 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 31 March 2021
	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	£
Restricted Funds	6,100	57,526	(55,384)	(2,189)	6,054	14,193	(13,714)	1,105	7,638

The Restricted Funds are used by the trustees to correctly classify and record those funds subject to specific restricted conditions imposed by the donor.

The transfers of £1,105 from the Unrestricted Fund to the Restricted Fund has been carried out in order to realign fund balances at the year end, following direct charitable costs being treated as Restricted in the prior year. This transfers have been agreed by the trustees.

# CEREBRAL PALSY AFRICA

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

### 13 Analysis of net assets between funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Unrestricted Funds 2021 £	Restricted Funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:					
Current assets/ (liabilities)	18,480	7,638	26,118	35,585	41,638
	<u>18,480</u>	<u>7,638</u>	<u>26,118</u>	<u>35,585</u>	<u>41,638</u>

### 14 Related party transactions

There were no disclosable related party transactions during the year (2020: None).

# CEREBRAL PALSY AFRICA

## DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

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	£	2021 £	£	2020 £
<b>Donations and legacies</b>				
Donations and gifts	4,198		14,908	
DFID UK Aid Direct (Restricted Fund)	13,693		35,083	
The Corra Foundation (Restricted Fund)	500		22,443	
		18,391		72,434
<b>Incoming resources from charitable activities</b>				
Paper furniture sales		-		1,322
<b>Total incoming resources</b>		<b>18,391</b>		<b>73,756</b>
<b><u>Resources expended</u></b>				
<b>Costs of generating funds</b>				
<b>Costs of generating donations and legacies</b>				
Just Giving.com administration costs		(216)		(216)
<b>Fundraising trading : costs of goods sold</b>				
Trading costs		(810)		(1,080)
<b>Balance Carried Forward</b>		<b>17,365</b>		<b>72,460</b>

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# CEREBRAL PALSY AFRICA

## DETAILED INCOME AND EXPENDITURE ACCOUNT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

	£	2021 £	£	2020 £
<b>Balance Brought Forward</b>		<b>17,365</b>		<b>72,460</b>
<b>Charitable activities</b>				
<b>Activities undertaken directly</b>				
Cerebral Palsy Africa - Netherlands	15,030		-	
Travel expenses	61		406	
Postage, printing and stationery	70		-	
Miscellaneous expenses	195		395	
Insurance	1,266		1,139	
Kenya: APT teaching	-		800	
Gifts and donations	845		-	
Malawi: PPE	1,015		-	
Malawi: Fit for School (Restricted Fund)	3,644		23,816	
Malawi: COVID-19 support (Restricted Fund)	500		-	
Ghana project (Restricted Fund)	9,570		31,568	
		<u>(32,196)</u>		<u>(58,124)</u>
<b>Governance costs</b>				
Independent examination fee		(690)		(630)
<b>(Deficit)/Surplus for the Year</b>		<b><u>(15,521)</u></b>		<b><u>13,706</u></b>