

REGISTERED COMPANY NUMBER: SC129291 (Scotland)
REGISTERED CHARITY NUMBER: SC008428

Report of the Trustees and
Audited Financial Statements
for the Year Ended 31 March 2024

for

The Scottish Centre For Children With
Motor Impairments

**The Scottish Centre For Children With
Motor Impairments**

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for the Year Ended 31 March 2024**

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**The Scottish Centre For Children With
Motor Impairments (Registered number: SC129291)**

**Report of the Trustees
for the Year Ended 31 March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Scottish Centre for Children with Motor Impairments are set out in the company's Articles of Association. Specifically, they are:

- a) the advancement of education;
- b) the promotion of equality;
- c) the advancement of health and the relief of those in need by the provision of services that assist children, young people and young adults affected by neurological disorders and related conditions.

To achieve these purposes the SCCMI provides the following services:

- Provide in Scotland services associated with the education, therapy, care and support of children, young people and young adults affected by congenital or acquired neurological disorders and related conditions.
- Provide in Scotland services associated with the parents or siblings of children, young people and young adults affected by congenital or acquired neurological disorders and related conditions, providing information, support, advice and assistance as necessary.
- Provide and assist in providing residential accommodation including supported short breaks for children, young people and young adults accessing the Centre's services and for their parents and families.
- Provide in Scotland education and training for parents, professionals and other staff working with children, young people and young adults affected by neurological disorders and related conditions.
- Engage with other providers of education, therapy, care and support for children, young people and young adults affected by neurological disorders and related conditions to provide advice and assistance, including accepting employees of such organisations on secondment for training and other purposes.
- Engage with further and higher education institutions and provide such institutions with assistance relating to the education of undergraduate and postgraduate students and others who work, or who may work with children, young people and young adults affected by neurological disorders and related conditions.
- Initiate and contribute to research, development and advancement of any aspect of education, therapy, care and support for Children, Young People and young adults affected by neurological disorders and related conditions including making available grants for such work.
- Publish works in any medium related to the education, therapy, care and support of children, young people and young adults affected by cerebral palsy and related conditions.
- Provide general information and advice relating to education, therapy, care and support of children, young people and young adults with neurological disorders and related conditions.

**The Scottish Centre For Children With
Motor Impairments (Registered number: SC129291)**

**Report of the Trustees
for the Year Ended 31 March 2024**

What makes us different?

- **Holistic and Integrated Approach:** SCCMI's combination of education, therapy and care within a single programme distinguishes our services, offering a seamless support system for children and their families.
- **Bespoke Facilities and Equipment:** Our Centre is equipped with state-of-the-art facilities and specialised equipment designed to meet the unique needs of children with neurological conditions, enhancing the effectiveness of our programmes.
- **Expert Multidisciplinary Team:** The depth of expertise across our team of educators, therapists, and support staff ensures that every aspect of a child's development is promoted, with a personalised approach to care.
- **Commitment to Innovation and Learning:** SCCMI is at the forefront of practice development in the field, continually exploring new methodologies and technologies to enhance our services and the outcomes for children with motor impairments.
- **Community and Family Engagement:** We are proud to be active citizens in our local community and the communities in which the families we work with live. We recognise that our families are the experts when it comes to their children and that our role is to support them in promoting the holistic wellbeing of their child.
- **Developing and Sharing Best Practise:** Our approach is centred on raising awareness, building partnerships, and securing resources to sustain, develop and promote best practice.

Our values:

- **Child Centred:** The Child's will and wellbeing are at the heart of everything we do.
- **Kind:** We are compassionate, generous and friendly.
- **Ambitious:** We are not afraid to set challenging goals.
- **Inspirational:** We seek to simulate and influence others to improve outcomes for children, young people, young adults and their families.
- **Collaborative:** We work together to achieve the highest possible wellbeing for all.

"Working with families and partners to deliver integrated learning, therapy and care for children in Scotland, supporting the enablement of children affected by motor impairments to achieve their potential and fulfil their ambitions."

Public benefit

The Charity meets the definition of public benefit entity under FRS 102.

The Scottish Centre for Children with Motor Impairments delivers substantial public benefit in Scotland through its comprehensive support for children with neurological conditions and motor impairments. By integrating education, therapy, and care, the Centre enhances each child's health and wellbeing, their ability to achieve their potential and the opportunity to maximise their independence and contribute to their community. This unique approach not only supports the children directly affected by these conditions but also extends resources and training to their families and professionals involved in their support network, fostering a broader understanding and capability within the community.

The SCCMI's dedication to innovation and collaboration has positioned it as a leader in specialised education, therapy and care for children with complex health and learning needs. The Centre's focus on practice improvement and development, and its partnerships with educational and health institutions, ensure ongoing advancement in educational and therapeutic practices. This proactive stance not only improves outcomes for the children served but also contributes to the sector at large, promoting practice improvement and enhancing the quality of support available nationwide.

Furthermore, the SCCMI's role extends beyond immediate care, influencing policies and practices through advocacy and active engagement with governmental and non-governmental organisations. By driving awareness and facilitating discussions on the needs of children with neurological impairments, the SCCMI plays a crucial role in shaping a more inclusive and responsive educational and healthcare system in Scotland. Thus, the Centre not only changes lives on an individual level but also impacts broader societal approaches to disability and education.

Volunteers

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the financial statements as this cannot be reliably measured.

**The Scottish Centre For Children With
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**Report of the Trustees
for the Year Ended 31 March 2024**

STRATEGIC REPORT

Achievement and performance

Charitable activities

Overview

In early 2023 - 2024 we conclude our transition out of restrictive Covid-19 procedures and protocols. This transition was a little later than most other services as we maintained a cautious approach to safeguarding the children who attend our services. The positive legacy of Covid-19 is improved infection prevention, improved out of school learning, a leap in technological capability and strengthening of partnership working. The number of children enrolled in the nursery and school continues to grow year on year increasing organisational resilience. This accomplishment has been made possible through increased capability particularly in relation to meeting the needs of children with highly complex and unstable health care needs. The Early Intervention Programme for very young children is introducing families to the Centre earlier and several of the new placements have been for children attending our early learning and childcare provision. The early learning and childcare (ELC) provision provides for full-time and part-time placements where we work in partnership with other providers to develop workable development and care plans for children while support increased capability in their teams to deliver these.

Enhancing our Holistic and Integrated Approach & Expert Multidisciplinary Team

Due to the unique needs of our student population, healthcare remains a constant priority, and one achievement we take pride in is our overall attendance rate which averages 84% and exceeds 76% for every pupil. This noteworthy accomplishment can be attributed to several successful collaborative efforts. Firstly, our strong partnerships with a wide range of specialist NHS colleagues who work collaboratively with us to be responsive to changing health care needs of children and support the development of our team to meet those needs. Additionally, we have implemented dedicated resources for identifying and managing declining health proactively through a multidisciplinary approach, both internally and with our external partners. Also, we have enhanced our protocols for managing deterioration and onsite emergencies and we are committed to facilitating the rapid return of children to school, even in challenging circumstances, where it is feasible and in their best interest. Furthermore, our health and education teams have made substantial investments in improving both the documentation and casework for multidisciplinary meetings, including documentation, systems and processes to support enhanced parental engagement and sharing of views.

Commitment to Innovation, Learning & Community and Family Engagement

Nursery and School:

We are thrilled to share that our senior phase class secured 20 Scottish National Qualification awards at National One, acknowledging, and celebrating achievements alongside family members and peers.

Additionally, the entire school enthusiastically supported the Christmas Concert. Notably, this year marked the first time the event was entirely planned and executed by the school pupils, resulting in an exceptionally successful occasion.

We pride ourselves in our rolling programme of practice, review, improvement and development and this year the education team focused on improvements to support enhanced observation, assessment, monitoring, and review skills. This has resulted in significant improvements in individualised target setting and holistic planning to achieve each child's potential.

Early Intervention Programme

While the independent nursery and school play a significant role at the SCCMI, the Centre provides a wider range of support, education, learning and research services and opportunities. This year, our Early Intervention Programme (EIP) has focused on a partnership project with Nordoff and Robbins, supporting the development of posture, movement, communication and play skills while fostering positive parent-child interactions through music. This six-session programme has provided therapeutic support, development and education to 21 families engaging 48 family members through interactive parent and child sessions. Families engaged from 7 local authorities with furthest travelling from Fife.

These sessions, jointly facilitated by Music Therapists and Occupational Therapists, are conducted both individually and in small groups, tailored to each child and family's specific needs. Through focused and explorative therapeutic activities, these sessions highlight the strengths and abilities of the children while identifying areas for development. Parents and caregivers actively participate in these activities, collaborating closely with therapists to enhance their confidence in fostering optimal engagement and maximising potential with their children. The overarching goal is to empower parents to support their child's holistic development, encompassing physical abilities, communication, creativity, confidence, and emotional expression.

**The Scottish Centre For Children With
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**Report of the Trustees
for the Year Ended 31 March 2024**

Developing and Sharing Best Practise

In our forward-thinking efforts, we partnered with Architect Design Scotland to conduct a foundational report on the design parameters for a purpose-built inclusive nursery. The commission was for the design of an early learning and childcare facility to show case how to accommodate and meet the needs of children with complex health, communication and motor learning needs alongside a population of children with no significant learning, communication or health challenges. The resultant report has provided invaluable insights, serving as a cornerstone for future initiatives aimed at advocating and implementing such services across Scotland. While this endeavour represents a medium-term aspiration requiring several years to come to fruition, our ultimate objective is to seamlessly integrate children and establish an inclusive demonstrator nursery on site at the Centre. This initiative not only benefits the children who will attend but also stands as a model for other nurseries to emulate throughout Scotland.

Research

Though our interaction with families and early learning and childcare providers, it became apparent that while the Scottish Government's flagship initiative of offering free early learning and childcare for 3 and 4-year-olds benefits most families in Scotland, there are persistent barriers hindering access for those with complex additional support needs. Collaborating on research and the production of a broader overview report on the provision of early learning and childcare for children with complex health and learning needs, we spotlighted the challenges faced by children with the most intricate disabilities and needs and their families. Our premise is that by identifying and tackling the obstacles encountered by families of children with highly complex needs, we can devise strategies that benefit all other populations of children with different or less complex needs and children in Scotland as a whole. As a result, the insights and recommendations derived from this report are pertinent to the provision of Early Learning and Childcare we were motivated to:

- Bring together key stakeholders to explore the findings of the research together with the evidence from other relevant published reports and statistics, and discuss their views on how the inequalities, challenges and effects highlighted could be eliminated, reduced, or mitigated against.
- Engage with providers and those that enable them, to explore in depth the barriers to equitable access, choice, quality and sustainability of ELC for children with profound disability and the opportunities to reduce, mitigate or eliminate these barriers.
- Recognising the low prevalence, highly dispersed and varied nature of these children's needs, explore with Scottish Government the opportunity to develop a national approach to provide direct practice support for ELC providers throughout Scotland and in the development and sharing of best practice.

We persist in advocating for and engaging in discussions regarding the report with the Scottish Government and other stakeholders in childcare to promote equity, fairness and the realisation of rights.

Bespoke Facilities and Equipment

Throughout this year, we made significant investments in our facilities. We established a dedicated therapy room for children, equipped with a fixed Rebound facility. Additionally, this room offers various opportunities for targeted physical therapies, fostering an environment conducive to school gym-type activities.

Simultaneously, we established a dedicated Early Learning and Childcare provision for children with motor impairments, being informed by best practice guidance and meeting all regulatory requirements. This task was particularly challenging as we operate within a 30-year-old building subject to modern regulations. Despite these hurdles, we are pleased to announce that we have successfully created a fully accessible nursery, met contemporary standards, and that is greatly appreciated by the children.

Thanks to a grant from the Bank of Scotland, we've brought into service a new Changing Places toilet. This addition not only enhances accessibility for parents and children visiting our Centre but also extends access to other attractions in our vicinity. This modern, state-of-the-art facility effectively meets the needs of children with a range of mobility needs, providing a comprehensive solution for their personal care needs.

Final Words on Charitable Activities

We are delighted to report that the Centre continues to thrive in this challenging environment and with a balanced focus on the delivery of a range of qualitative, innovative and value for money initiatives to strengthen long term viability and within an environment that fosters growth.

**The Scottish Centre For Children With
Motor Impairments (Registered number: SC129291)**

**Report of the Trustees
for the Year Ended 31 March 2024**

STRATEGIC REPORT

Financial review

Financial position

The financial statements show the overall position of the charity as at 31 March 2024, its incoming resources and the application of these resources for the year ended that date.

Income received during the year totalled £2,886,941 (2023 £2,289,381) and expenditure totalled £2,986,545 (2023 £2,546,583). The charity has generated a loss of £99,604 (2023: £257,202) excluding the net gain on investments of £Nil (2023: £105,000) & actuarial gain on defined benefit schemes of £322,000 (2023: £2,123,000).

The multi-employer defined benefit pension plan, recognised in the Financial Statements within the Pension Fund, reflected an asset of £2,939,000 as at 31 March 2024 (2023: £2,527,000). This has no direct impact on the charity as the underlying assets are held separately from the assets of the charity in independently administered funds. Further details on the accounting policy can be found in note 1.

Principal funding sources

The principal funding sources are placement fee income from local authorities and grant monies from supporting Scottish Government departments.

Investment policy and objectives

Only short-term investment opportunities arise as such funds are required for working capital purposes and a low risk policy is adopted. Accordingly, surplus working capital funds are placed on an interest bearing bank deposit which offers instant access.

Reserves policy

The Scottish Government has confirmed that the charity has the power to create reserves from its restricted revenue income (other than grant income which is excluded under the Special Schools (Scotland) Grant Regulations 1990).

The unrestricted Development Fund represents the reserves available for general purposes of £148,311 (2023: £212,343). Designated funds includes the Pension Fund and the Legacy Fund. The Pension Fund reflects the movement of the pension funds in the year, determined by the defined benefit Actuarial Report with closing reserves of £2,939,000 (2023: £2,527,000). The Legacy Fund totals £75,000 (2023: £75,000) and can be utilised at the discretion of the Trustees.

Restricted funds, which are not available for general purposes, total £3,058,568 (2023: £3,184,140). This figure includes the net book value of fixed assets of £1,794,207 (2023: £1,813,521) and investment property of £675,000 (2023: £675,000) which would only be distributable when realised through sale of the assets. Other restricted reserves will be distributable when attaching conditions have been met.

Total funds as at the year end were £6,220,879 (2023: £5,998,483).

Within the context of the prospect of reducing income streams, including confirmation of reduced recurrent grants, the age of the Craighalbert campus and anticipated ongoing maintenance costs, reserves are determined by the Board to be a strategically sensible level to enable the short term security of the ongoing operation of the Centre.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. There are sufficient cash resources and reserves at the year end.

**The Scottish Centre For Children With
Motor Impairments (Registered number: SC129291)**

**Report of the Trustees
for the Year Ended 31 March 2024**

STRATEGIC REPORT

Financial review

Financial and risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity. The largest risk faced is continued uncertainty around local government funding streams and lack of viable alternatives. Trustees are satisfied that systems and procedures are in place to mitigate the exposure to the major risks. Risk assessments are made on a regular basis.

The Trustees perceive three main risks to the organisation:

- The strain on public finances poses a significant challenge with 71% of funding recovered through local authority fees. The perceived highest risks, in order of impact, are withdrawal of placements, reduced commissioning of new placements and below inflation fee-rise agreements. We are mitigating these risks through a shared and agreed approach and it should be noted that the number of placements has increased 30% over the last 3 years.

- We are currently supporting more children with more complex, heightened and unstable healthcare needs. To effectively manage and support these children, we need to develop, attract and retain highly skilled and resilient team members. We built into the recently awarded Scotland Excel contract scope to recover an appropriate level of resourcing alongside our opportunity for annual fee review.

- Our facilities, developed over three decades, require resources for maintenance and reshaping to facilitate new opportunities and services. To support our future ambitions, we are currently exploring avenues to increase revenue from existing assets and/or restructure our estate, releasing and reinvesting assets to promote and facilitate long term sustainability and development including strategic partnerships.

Principal risks and uncertainties

Trustees are satisfied that systems are in place to mitigate exposure to major risks. These include performance management, a financial scheme of delegation; an identified strategic mission and vision; an appropriately qualified and experienced staffing profile; comprehensive CPD; robust policies, procedures and staff induction; externally validated high quality service delivery. The principal risks and uncertainties are identified as the impact of the Doran Review on government funding. The trustees perform periodic risk assessments, identifying possible risks and reviewing the systems and procedures in place to mitigate them. Having performed this assessment, the Trustees are satisfied with the systems and procedures in place.

**The Scottish Centre For Children With
Motor Impairments (Registered number: SC129291)**

**Report of the Trustees
for the Year Ended 31 March 2024**

STRATEGIC REPORT

Future plans

Objective 1

SCCMI requires to improve financial resilience to support long term business continuity; short term resilience to manage fluctuations in demand; and elimination of reliance on Scottish Government GASS grant by March 2029.

Objective 2

Increasing the number of medium to long-term strategic partnerships will strengthen organisational resilience, build reputation and visibility. It also has the potential to increase financial reliance and support and increase access skills out with the Centre while supporting retention of workforce.

Objective 3

Increase the skills, knowledge, experience, participation, health and loyalty of our team while enhancing support for wellbeing with the aim of increasing, creativity, innovation, efficiency, effectiveness, quality, retention and job satisfaction.

Objective 4: Increase Community Benefit Contribution

It is our duty as a GASS to provide community benefit, we believe our resources in terms of estate, equipment, skills, opportunities for experience and opportunities for employment are not being utilised to best effect to provide community benefit.

Objective 5: Develop and Introduce an Innovation and Practice Development Strategy

The centre requires an Innovation and Practice Development Strategy to set out its research and development plans for the coming years along with service development and improvement plans.

Objective 6: Develop and Introduce Capital Development Plan

The Centre requires significant investment and capital works to support the transformation of a 30 year old campus to a first class national learning, care and therapy resource.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

SCCMI is a company limited by guarantee, incorporated in Scotland on 14 January 1991, company number SC129291 and registered as a Scottish charity on 14 January 1991, charity number SC008428. The charity was formed under a Memorandum & Articles of Association which establishes its objectives and powers.

Recruitment and appointment of new trustees

The Trustees appoint new Trustees in accordance with the terms of the Articles of Association. Trustees are appointed from a range of relevant backgrounds and a governance policy exists to support the Board's operation. All Trustees are required to become members of the Protecting Vulnerable Groups Scheme (PVG).

Organisational structure

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. The Trustees manage the charity collectively and normally, at a minimum, meets 3 times per year. The Chief Executive is appointed by the Board to manage the day to day operations. The Chief Executive has delegated authority for operational matters including: finance, employment, property and the education and therapy, care and well being of those engaging with SCCMI's services.

Key management remuneration

Key management personnel are entitled to remuneration under article 4.3a of the Memorandum and Articles of Association. This article also provides that no Director or Trustee of the charity shall be entitled to any remuneration.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC129291 (Scotland)

Registered Charity number

SC008428

**The Scottish Centre For Children With
Motor Impairments (Registered number: SC129291)**

**Report of the Trustees
for the Year Ended 31 March 2024**

Registered office

Craighalbert Centre
1 Craighalbert Way
Cumbernauld
G68 0LS

Trustees

G Callan
Mrs L Gray
Dr R C McWilliam (resigned 3.5.23)
Mrs M C Morgan
Mrs L A Vannan
Ms M A Smith
Ms K McMaster (appointed 3.5.23)
R Wight (appointed 30.11.23)
Mrs H Bauld (appointed 30.11.23)

Company Secretary

B Fraser

Auditors

Gillespie & Anderson
Statutory Auditors
Chartered Accountants
147 Bath Street
Glasgow
G2 4SN

Solicitors

Morton Fraser Macroberts
Capella Building
60 York street
Glasgow
G2 8JX

Bankers

The Royal Bank of Scotland plc
18 Tay Walk
Cumbernauld
G67 IDE

Chief Executive

B Fraser

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of The Scottish Centre For Children With Motor Impairments for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**The Scottish Centre For Children With
Motor Impairments (Registered number: SC129291)**

**Report of the Trustees
for the Year Ended 31 March 2024**

TRUSTEES' RESPONSIBILITY STATEMENT - continued

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors

The Auditors, Gillespie & Anderson, Chartered Accountants, Statutory Auditors, have expressed a willingness to continue in office.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the Trustees are aware, there is no relevant audit information, as defined by section 418 of the Companies Act 2006 of which the charity's auditors are unaware, and each Trustee has taken all the steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 28 October 2024 and signed on the board's behalf by:

Mrs L A Vannan - Trustee

Report of the Independent Auditors to the Trustees and Members of
The Scottish Centre For Children With
Motor Impairments

Opinion

We have audited the financial statements of The Scottish Centre For Children With Motor Impairments (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Trustees and Members of
The Scottish Centre For Children With
Motor Impairments

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, 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 charitable company'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 liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Trustees and Members of
The Scottish Centre For Children With
Motor Impairments

Our responsibilities for the audit of the financial statements

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 a Report of the Independent Auditors 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:

Our approach and assessment were as follows:

The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.

Enquire of management and review supporting documentation concerning the charity's policies and procedures relating to:

- identify, evaluate and comply with laws and regulations and their awareness of any instances of non-compliance;
- detect and respond to the risks of irregularities, fraud and their knowledge of any actual, suspected or alleged fraud;
- internal controls established to mitigate risks related to, unusual items, fraud or non-compliance with laws and regulations.

Obtain an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the charity. The key laws and regulations we considered in this context included the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006, Companies Act 2006 and the applicable Statement of Recommended Practice (SORP) together with health and safety regulations, employment legislation and data protection legislation.

Discuss among the engagement team how and where irregularities might occur in the financial statements and potential indicators of fraud. Identify potential audit risks in relation to income recognition, authorisation of expenses and possible management override of controls.

Communicate relevant identified laws and regulations and potential irregularity risks to all engagement team members and remain alert to any indications of unusual items, fraud or non-compliance with laws and regulations throughout the audit.

Review all Minutes of Meetings of those charged with governance, Reports and correspondence with HMRC and legal advisers.

Perform audit testing which covers the audit assumptions of: existence, completeness, rights and obligations, accuracy and valuation in respect of income recognition and expenditure incurred.

Evaluate the overall presentation, structure and content of the financial statements, including disclosures, by performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to an irregularity or fraud. Agree financial statement disclosures to underlying documents.

Assess whether the financial statements represent the underlying transactions and events in a manner that achieves compliance with relevant laws and regulations.

To address the risk of fraud through management override of controls and management bias, we: assess the rationale behind significant or unusual transactions identified through audit testing and assess where management judgement used in determining accounting estimates were indicative of potential bias.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence.

Report of the Independent Auditors to the Trustees and Members of
The Scottish Centre For Children With
Motor Impairments

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Alastair Stewart BA (Hons) CA (Senior Statutory Auditor)
for and on behalf of Gillespie & Anderson
Statutory Auditors
Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
147 Bath Street
Glasgow
G2 4SN

28 October 2024

**The Scottish Centre For Children With
Motor Impairments**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	33,394	33,394	80,319
Charitable activities					
Main charitable activities	5	11,547	2,461,526	2,473,073	2,178,377
Other trading activities	3	-	10,274	10,274	5,943
Investment income	4	347,182	23,018	370,200	24,742
Total		<u>358,729</u>	<u>2,528,212</u>	<u>2,886,941</u>	<u>2,289,381</u>
EXPENDITURE ON					
Raising funds	6	-	1,681	1,681	(13,329)
Charitable activities					
Main charitable activities	7	261,547	2,723,317	2,984,864	2,559,912
Total		<u>261,547</u>	<u>2,724,998</u>	<u>2,986,545</u>	<u>2,546,583</u>
Net gains on investments		-	-	-	105,000
NET INCOME/(EXPENDITURE)					
Transfers between funds	19	(71,214)	71,214	-	-
Other recognised gains/(losses)					
Actuarial gains on defined benefit schemes		322,000	-	322,000	2,123,000
Net movement in funds		<u>347,968</u>	<u>(125,572)</u>	<u>222,396</u>	<u>1,970,798</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		2,814,343	3,184,140	5,998,483	4,027,685
TOTAL FUNDS CARRIED FORWARD		<u>3,162,311</u>	<u>3,058,568</u>	<u>6,220,879</u>	<u>5,998,483</u>

The notes form part of these financial statements

**The Scottish Centre For Children With
Motor Impairments (Registered number: SC129291)**

**Balance Sheet
31 March 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	14	-	1,837,258	1,837,258	1,813,521
Investment property	15	-	675,000	675,000	675,000
		-	2,512,258	2,512,258	2,488,521
CURRENT ASSETS					
Debtors	16	211,006	129,152	340,158	229,521
Cash at bank and in hand		85,515	417,158	502,673	849,025
		296,521	546,310	842,831	1,078,546
CREDITORS					
Amounts falling due within one year	17	(73,210)	-	(73,210)	(95,584)
NET CURRENT ASSETS		<u>223,311</u>	<u>546,310</u>	<u>769,621</u>	<u>982,962</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		223,311	3,058,568	3,281,879	3,471,483
PENSION ASSET	20	2,939,000	-	2,939,000	2,527,000
NET ASSETS FUNDS		<u>3,162,311</u>	<u>3,058,568</u>	<u>6,220,879</u>	<u>5,998,483</u>
Unrestricted funds	19			3,162,311	2,814,343
Restricted funds				3,058,568	3,184,140
TOTAL FUNDS				<u>6,220,879</u>	<u>5,998,483</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 October 2024 and were signed on its behalf by:

G Callan - Trustee

**The Scottish Centre For Children With
Motor Impairments**

**Cash Flow Statement
for the Year Ended 31 March 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	(195,033)	(65,344)
Net cash used in operating activities		<u>(195,033)</u>	<u>(65,344)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(160,554)	(166,174)
Sale of fixed asset investments		-	105,000
Interest received		9,235	3,622
Net cash used in investing activities		<u>(151,319)</u>	<u>(57,552)</u>
Change in cash and cash equivalents in the reporting period		<u>(346,352)</u>	<u>(122,896)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>849,025</u>	<u>971,921</u>
Cash and cash equivalents at the end of the reporting period		<u>502,673</u>	<u>849,025</u>

The notes form part of these financial statements

**The Scottish Centre For Children With
Motor Impairments**

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2024**

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(99,604)	(152,202)
Adjustments for:		
Depreciation charges	136,815	122,019
Losses on investments	-	(105,000)
Interest received	(9,235)	(3,622)
Increase in debtors	(110,637)	(34,302)
(Decrease)/increase in creditors	(22,374)	10,763
Difference between pension charge and cash contributions	(89,998)	97,000
Net cash used in operations	<u>(195,033)</u>	<u>(65,344)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank and in hand	849,025	(346,352)	502,673
	<u>849,025</u>	<u>(346,352)</u>	<u>502,673</u>
Total	<u>849,025</u>	<u>(346,352)</u>	<u>502,673</u>

The notes form part of these financial statements

**The Scottish Centre For Children With
Motor Impairments**

**Notes to the Financial Statements
for the Year Ended 31 March 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Presentation currency

The financial statements are presented in sterling which is the functional currency of the charity.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. There are sufficient cash resources and reserves at the year end.

Critical accounting judgements and key sources of estimation uncertainty

The Trustees have made judgements, estimates and assumptions that affect the amounts reported within the financial statements during the year. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. The Trustees estimates, assumptions and judgements that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the financial statements are addressed and detail is provided in the associated notes.

Income

All income is recognised when the charity is entitled to the income, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income:

Donations and legacies consists of donations, grants and legacies. Donations are recognised when the charity is entitled to the income, receipt of the income is probable and the amount can be measured reliably. Income from grants, not subject to performance related conditions, is recognised when the charity has entitlement to the funds, it is probable that the income will be received, the amount can be measured reliability and it is not deferred. Income from government grants is recognised when received as the accrual model is not permitted by the Statement of Recommended Practice. Legacy income is recognised when it is probable that it will be received.

Charitable activities income is received from the sale of goods and services offered as part of the charitable activities of the charity. Income from government grants and other performance related grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, the amount can be measured reliability.

Other trading activities income is received from; fund raising events, canteen and letting of property for functional use by the charity but temporarily surplus to operational requirements. Expected return on pension assets is included as per the actuarial valuation at Balance Sheet date.

Investment income is included when receipt is probable and the amount can be measured reliably. Income included is bank account interest received and rental income from properties which are owned by the charity which are held for capital appreciation and rental income.

Other income consists of income received which are outwith donations, legacies, charitable activities and other trading activities and include insurance claims..

**The Scottish Centre For Children With
Motor Impairments**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

1. ACCOUNTING POLICIES - continued

Expenditure

Expenditure has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources. Expenditure is recognised on an accrual basis when a legal liability is incurred, payment of the liability is probable and the amount can be measured reliably. The amount includes any VAT which cannot be fully recovered. VAT is reported as part of the expenditure to which it relates.

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading. Interest on pension scheme liabilities is included as per the actuarial valuation at Balance Sheet date.

Charitable activities comprise all resources expended undertaking work to meet the charity's charitable objectives. Such costs include the direct costs of charitable activities approved by the charity and all support costs relating to these activities. Governance costs include direct resources expended in the general running of the charity and are primarily associated with constitutional and statutory requirements. These costs are allocated entirely to charitable activities.

Allocation and apportionment of costs

Support costs are allocated wholly to charitable activities. Whilst the Trustees recognise that a small part of some items of expenditure included in support costs do relate to indirect governance costs, they are of the opinion that the time and costs involved in performing such an analysis outweigh the potential benefits arising from any such work.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- at varying rates on cost
Plant and machinery	- 20% on cost

All tangible fixed assets having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. It is the charity's policy to capitalise all relevant expenditure greater than £1,000.

Investment property

Investment property is initially measured at cost and subsequently measured at fair value at the year end. Realised and unrealised gains and losses, including those arising on revaluation are included in the Statement of Financial Activities in the year in which they arise. No depreciation is provided on investment property in line with the Charities SORP (FRS 102).

Taxation

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

Fund accounting

Funds are classified as either unrestricted funds or restricted funds, defined as follows:

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the funds.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal process, but still within the wider objects of the charity.

**The Scottish Centre For Children With
Motor Impairments**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a three multi-employer defined benefit pension plans. In accordance with FRS 102, they are accounted for as defined contribution schemes as there is insufficient information available to allow for the plans to be accounted for as defined benefit plans. The underlying assets are held separately from the assets of the charity in independently administered funds. Full actuarial valuations are conducted by qualified independent actuaries using the projected unit method. Where the charity has entered into an agreement with the multi-employer plan to fund the deficit, a liability is recognised. Where a surplus arises at the year end, no surplus is recognised as the charity has no control over contribution refunds or reductions in future contributions payable.

Financial instruments

The charity has no complex financial instruments but does hold basic financial instruments of: cash at bank, debtors and creditors.

Cash and cash equivalents comprise cash at bank and on hand, foreign currency on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. A bank overdraft would be shown within current liabilities.

Debtors are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less losses for bad debts except where the effect of discounting would be immaterial. In such cases, debtors are stated at cost less losses for bad debts.

Creditors are initially recognised at fair value and subsequently measured at amortised cost using the effective interest rate unless the effect of discounting would be immaterial. In such cases, creditors are stated at cost.

Employment benefits

The total cost of employee benefits to which employees have become entitled as a result of service rendered to the entity during the reporting period are recognised and charged to the profit and loss account in the period to which they relate. Termination benefits are recognised as an expense when there is a commitment to the termination of employment or to provide termination benefits.

Volunteers

In accordance with FRS 102 and Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in financial statements due to inaccurate measurement bases.

Provision for liabilities

A provision is initially recognised when there is an obligation at the balance sheet date as the result of a past event, it is probable that there will be the transfer of funds in settlement and the amount of the obligation can be estimated reliably. The provision is subsequently measured by placing a charge against the provision only for expenditure for which the provision was originally recognised.

**The Scottish Centre For Children With
Motor Impairments**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

2. DONATIONS AND LEGACIES		2024	2023
		£	£
Donations		32,557	79,906
Subscriptions		50	50
Gift aid		787	363
		<u>33,394</u>	<u>80,319</u>
3. OTHER TRADING ACTIVITIES		2024	2023
		£	£
Fundraising events		21	-
Rents received		9,423	5,583
Catering		830	360
		<u>10,274</u>	<u>5,943</u>
4. INVESTMENT INCOME		2024	2023
		£	£
Investment property rent received		20,965	21,120
Deposit account interest		9,235	3,622
Def. benefit pension interest		340,000	-
		<u>370,200</u>	<u>24,742</u>
5. INCOME FROM CHARITABLE ACTIVITIES		2024	2023
		£	£
Grants	Activity		
	Main charitable activities	822,361	962,480
Fees day pupils	Main charitable activities	1,650,712	1,215,897
		<u>2,473,073</u>	<u>2,178,377</u>
Grants received, included in the above, are as follows:			
		2024	2023
		£	£
Scottish Government for Learning & Development		765,251	751,811
Scottish Government Pupil Equity Fund		17,150	25,075
Scottish Government		-	14,000
North Lanarkshire Council		-	21,844
Corra Foundation		28,350	28,350
The Hospital Saturday Fund		-	2,000
Bank of Scotland Foundation		11,610	77,400
HSBC		-	42,000
		<u>822,361</u>	<u>962,480</u>

**The Scottish Centre For Children With
Motor Impairments**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

6. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Fundraising expenses	1,681	671
Interest payable and similar charges	-	(14,000)
	<u>1,681</u>	<u>(13,329)</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Main charitable activities	<u>1,545,378</u>	<u>1,439,486</u>	<u>2,984,864</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	1,239,290	1,170,525
Teaching materials	16,830	29,563
Teaching training	-	50,428
Consumables and repairs	31,525	41,025
Staff training - all	4,948	-
Staff training - individual	20,335	-
Staff training - teams	5,029	-
Healthcare	7,421	-
Interest payable and similar charges	220,000	-
	<u>1,545,378</u>	<u>1,291,541</u>

9. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Main charitable activities	<u>1,419,061</u>	<u>20,425</u>	<u>1,439,486</u>

**The Scottish Centre For Children With
Motor Impairments**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

9. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Management

	2024	2023
	Main charitable activities	Total activities
	£	£
Wages	605,293	545,266
Social security	64,434	58,104
Pensions	122,874	108,687
Other operating leases	3,365	8,011
Rates and water	14,755	17,342
Insurance	64,579	35,227
Light and heat	175,250	120,777
Telephone	17,557	12,851
Postage and stationery	16,265	6,527
Sundries	14,093	10,325
Food purchases	9,462	18,798
Cleaning	7,964	8,058
Repairs	80,618	86,277
Travel	15,875	27,612
Subscriptions and licences	15,423	15,190
Recruitment	7,917	12,255
Computer expenses	1,086	7,573
Professional fees	44,369	35,478
Bank charges	198	156
Support staff training	869	-
Depreciation of tangible and heritage assets	136,815	122,019
	<u>1,419,061</u>	<u>1,256,533</u>

Governance costs

	2024	2023
	Main charitable activities	Total activities
	£	£
Auditors' remuneration	8,832	8,340
Payroll fees	11,593	3,498
	<u>20,425</u>	<u>11,838</u>

**The Scottish Centre For Children With
Motor Impairments**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

10. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Auditors' remuneration	8,832	8,340
Payroll fees	11,593	3,498
Depreciation - owned assets	136,817	122,019
Other operating leases	3,365	8,011
Revaluation gain on fixed assets investment	<u>-</u>	<u>(105,000)</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no expenses paid to Trustees during the year (2023 nil).

12. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	1,542,209	1,287,990
Social security costs	156,139	128,494
Other pension costs	333,543	466,098
	<u>2,031,891</u>	<u>1,882,582</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Administration	10	12
Teaching staff	35	32
Non-teaching staff	5	5
	<u>50</u>	<u>49</u>

The number of employees whose employee benefits exceeded £60,000 was:

	2024	2023
£60,001 - £70,000	1	2
£70,001 - £80,000	3	--
£80,001 - £90,000	1	--
	<u>5</u>	<u>2</u>

**The Scottish Centre For Children With
Motor Impairments**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	80,319	80,319
Charitable activities			
Main charitable activities	-	2,178,377	2,178,377
Other trading activities	-	5,943	5,943
Investment income	2,177	22,565	24,742
Total	<u>2,177</u>	<u>2,287,204</u>	<u>2,289,381</u>
EXPENDITURE ON			
Raising funds	(14,000)	671	(13,329)
Charitable activities			
Main charitable activities	226,387	2,333,525	2,559,912
Total	<u>212,387</u>	<u>2,334,196</u>	<u>2,546,583</u>
Net gains on investments	-	105,000	105,000
NET INCOME/(EXPENDITURE)	(210,210)	58,008	(152,202)
Transfers between funds	(931)	931	-
Other recognised gains/(losses)			
Actuarial gains on defined benefit schemes	2,123,000	-	2,123,000
Net movement in funds	<u>1,911,859</u>	<u>58,939</u>	<u>1,970,798</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	902,486	3,125,199	4,027,685
TOTAL FUNDS CARRIED FORWARD	<u>2,814,345</u>	<u>3,184,138</u>	<u>5,998,483</u>

**The Scottish Centre For Children With
Motor Impairments**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

14. TANGIBLE FIXED ASSETS

	Freehold property £	Land £	Plant and machinery £	Totals £
COST				
At 1 April 2023	2,947,905	-	284,738	3,232,643
Additions	113,975	-	46,579	160,554
Disposals	(24,729)	-	(42,732)	(67,461)
Reclassification	(43,051)	43,051	-	-
At 31 March 2024	<u>2,994,100</u>	<u>43,051</u>	<u>288,585</u>	<u>3,325,736</u>
DEPRECIATION				
At 1 April 2023	1,285,226	-	133,896	1,419,122
Charge for year	79,100	-	57,717	136,817
Eliminated on disposal	(24,729)	-	(42,732)	(67,461)
At 31 March 2024	<u>1,339,597</u>	<u>-</u>	<u>148,881</u>	<u>1,488,478</u>
NET BOOK VALUE				
At 31 March 2024	<u>1,654,503</u>	<u>43,051</u>	<u>139,704</u>	<u>1,837,258</u>
At 31 March 2023	<u>1,662,679</u>	<u>-</u>	<u>150,842</u>	<u>1,813,521</u>

15. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2023 and 31 March 2024	<u>675,000</u>
NET BOOK VALUE	
At 31 March 2024	<u>675,000</u>
At 31 March 2023	<u>675,000</u>

Properties were valued on an open market basis on 21 March 2023 by Shepherd Chartered Surveyors. In the opinion of the trustees these valuations have not materially changed at the balance sheet date.

Fair value at 31 March 2024 is represented by:

	£
Valuation in 2020	366,950
Valuation in 2023	105,000
Cost	<u>203,050</u>
	<u>675,000</u>

**The Scottish Centre For Children With
Motor Impairments**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	289,321	168,140
Prepayments	50,837	61,381
	<u>340,158</u>	<u>229,521</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accrued expenses	<u>73,210</u>	<u>95,584</u>

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	<u>280</u>	<u>280</u>

19. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted funds				
Development Fund	212,343	7,182	(71,214)	148,311
Pension Fund	2,527,000	412,000	-	2,939,000
Legacy Fund	75,000	-	-	75,000
	<u>2,814,343</u>	<u>419,182</u>	<u>(71,214)</u>	<u>3,162,311</u>
Restricted funds				
Revenue Fund	665,740	(75,669)	-	590,071
Early Intervention Programme	27,728	(27,728)	-	-
Pupil Equity Fund	15,000	(15,000)	-	-
Capital Fund	2,424,806	(63,357)	71,214	2,432,663
Wellbeing Fund	19,492	(3,468)	-	16,024
Covid 19 Fund	31,374	(11,564)	-	19,810
	<u>3,184,140</u>	<u>(196,786)</u>	<u>71,214</u>	<u>3,058,568</u>
TOTAL FUNDS	<u>5,998,483</u>	<u>222,396</u>	<u>-</u>	<u>6,220,879</u>

**The Scottish Centre For Children With
Motor Impairments**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Development Fund	7,182	-	-	7,182
Pension Fund	351,547	(261,547)	322,000	412,000
	<u>358,729</u>	<u>(261,547)</u>	<u>322,000</u>	<u>419,182</u>
Restricted funds				
Revenue Fund	2,457,102	(2,532,771)	-	(75,669)
Early Intervention Programme	28,350	(56,078)	-	(27,728)
Pupil Equity Fund	-	(15,000)	-	(15,000)
Capital Fund	42,760	(106,117)	-	(63,357)
Wellbeing Fund	-	(3,468)	-	(3,468)
Covid 19 Fund	-	(11,564)	-	(11,564)
	<u>2,528,212</u>	<u>(2,724,998)</u>	<u>-</u>	<u>(196,786)</u>
TOTAL FUNDS	<u>2,886,941</u>	<u>(2,986,545)</u>	<u>322,000</u>	<u>222,396</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
Development Fund	221,486	(8,212)	(931)	212,343
Pension Fund	606,000	1,921,000	-	2,527,000
Legacy Fund	75,000	-	-	75,000
	<u>902,486</u>	<u>1,912,788</u>	<u>(931)</u>	<u>2,814,343</u>
Restricted funds				
Revenue Fund	759,566	(93,826)	-	665,740
Early Intervention Programme	-	27,728	-	27,728
Pupil Equity Fund	12,279	2,721	-	15,000
Capital Fund	2,287,388	137,418	-	2,424,806
Wellbeing Fund	22,960	(3,468)	-	19,492
Covid 19 Fund	42,009	(11,566)	931	31,374
STEM Fund	997	(997)	-	-
	<u>3,125,199</u>	<u>58,010</u>	<u>931</u>	<u>3,184,140</u>
TOTAL FUNDS	<u>4,027,685</u>	<u>1,970,798</u>	<u>-</u>	<u>5,998,483</u>

**The Scottish Centre For Children With
Motor Impairments**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Development Fund	2,177	(10,389)	-	(8,212)
Pension Fund	-	(202,000)	2,123,000	1,921,000
	<u>2,177</u>	<u>(212,389)</u>	<u>2,123,000</u>	<u>1,912,788</u>
Restricted funds				
Revenue Fund	2,066,429	(2,160,255)	-	(93,826)
Early Intervention Programme	28,350	(622)	-	27,728
Pupil Equity Fund	25,075	(22,354)	-	2,721
Capital Fund	133,400	(100,982)	105,000	137,418
Employer Pension Contribution Fund	11,547	(11,547)	-	-
Wellbeing Fund	-	(3,468)	-	(3,468)
Covid 19 Fund	(1)	(11,565)	-	(11,566)
Qualifications & Assessment Fund	560	(560)	-	-
Campsie Fund	21,844	(21,844)	-	-
STEM Fund	-	(997)	-	(997)
	<u>2,287,204</u>	<u>(2,334,194)</u>	<u>105,000</u>	<u>58,010</u>
TOTAL FUNDS	<u>2,289,381</u>	<u>(2,546,583)</u>	<u>2,228,000</u>	<u>1,970,798</u>

Unrestricted Fund

Development Fund represents reserve funds to support the operation of the core objectives of the charity.

Unrestricted Designated Fund

Pension Fund represents the annual movement within the defined benefit pension schemes.

Legacy Fund represents income from legacies received and the associated expenses to support the terms of the legacy.

Restricted Funds

Revenue Fund represents the income received and expenditure incurred in meeting the day to day provision of the core services provided by the charity.

Early Intervention Programme provides a therapeutic learning platform for parents through weekly sessions with their children (age 6 weeks to 3 years).

Pupil Equity Fund represents a programme which is designed to enhance children's communication abilities which would enrich their abilities related to literacy, numeracy, health and wellbeing.

Capital Fund represents the net book value of the charity's assets together with capital grants received. In accordance with the tangible fixed asset accounting policy and the applicable accounting regulations, capital expenditure incurred is capitalised or expensed as appropriate.

Employers Pension Contribution Fund - represents grants received towards teachers pension contributions.

Covid 19 Fund represents income received and expenses incurred to allow the charity to continue operations during the covid 19 pandemic.

**The Scottish Centre For Children With
Motor Impairments**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

19. MOVEMENT IN FUNDS - continued

Wellbeing Fund represents income received and expenses incurred to deliver the health and wellbeing project to children who attend the centre.

Qualification & Assessment Fund - represents the income and expenses incurred to support training of employees, support the implementation of quality assurance and modernisation of assessment activities.

Campsie Fund - represent income and expenses incurred in provision of administration salaries and administration associated costs.

Closed in the year to 31 March 2024

STEM Fund - represents income and expenses incurred in support of training of employees.

Transfers between funds

During the year, a transfer of £71,214 was transferred from the General Fund to the Capital Fund to reflect the fixed assets movement in the year.

In the year to 31 March 2023, a transfer of £931 was transferred from the General Fund to the Capital Fund to reflect the fixed assets movement in the year.

20. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates three multi-employer defined benefit pension schemes. The assets of these schemes are held separately in independently administered funds. The pension are: Scottish Teachers' Superannuation Scheme, National Health Service Superannuation Scheme (Scotland) (NHSSS) and Strathclyde Pension Fund. The total pension charge during the year to 31 March 2024 was £333,542 (2023 £556,845). There were no pension contribution amounts included within accruals (2023 £Nil).

Scottish Teachers' Superannuation Scheme

The charity participates in the Scottish Teachers Superannuation Scheme. The scheme is an unfunded statutory public service pension with benefits underwritten by the UK Government. The scheme is financed by payments from employers and from those current employees who are members of the scheme and paying contributions as specified by the regulations. The employer's contribution rate is 23%.

National Health Service Superannuation Scheme (Scotland) (NHSSS)

The charity participates in the National Health Service Superannuation Scheme (Scotland) (NHSSS). The scheme is an unfunded statutory public service pension with benefits underwritten by the UK Government. The scheme is financed by payments from employers and from those current employees who are members of the scheme and paying contributions as specified by the regulations. The employer's contribution rate is 20.9%.

Strathclyde Pension Fund

The fund is a multi-employer defined scheme, administered in accordance with the Local Government Pension Scheme (Scotland) regulations 1998, as amended.

A full actuarial valuation was carried out at 31 March 2024 by a qualified independent actuary using the projected unit method.

**The Scottish Centre For Children With
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**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

20. EMPLOYEE BENEFIT OBLIGATIONS - continued

The amounts recognised in the Balance Sheet are as follows:

	Defined benefit pension plans	
	2024	2023
	£	£
Present value of funded obligations	(4,916,000)	(4,586,000)
Fair value of plan assets	7,865,000	7,123,000
	<u>2,949,000</u>	<u>2,537,000</u>
Present value of unfunded obligations	(10,000)	(10,000)
Surplus	<u>2,939,000</u>	<u>2,527,000</u>
Net asset	<u>2,939,000</u>	<u>2,527,000</u>

The amounts recognised in the Statement of Financial Activities are as follows:

	Defined benefit pension plans	
	2024	2023
	£	£
Current service cost	158,000	339,000
Net interest from net defined benefit asset/liability	(120,000)	(14,000)
Past service cost	-	-
	<u>38,000</u>	<u>325,000</u>
Actual return on plan assets	<u>340,000</u>	<u>195,000</u>

Changes in the present value of the defined benefit obligation are as follows:

	Defined benefit pension plans	
	2024	2023
	£	£
Opening defined benefit obligation	4,596,000	6,586,000
Current service cost	158,000	339,000
Contributions by scheme participants	45,000	43,000
Interest cost	220,000	181,000
Benefits paid	(142,000)	(122,000)
Remeasurements:		
Actuarial (gains)/losses from changes in demographic assumptions	(61,000)	(46,000)
Actuarial (gains)/losses from changes in financial assumptions	(282,000)	(2,756,000)
Actuarial gains/(losses) from other experience	392,000	371,000
	<u>4,926,000</u>	<u>4,596,000</u>

**The Scottish Centre For Children With
Motor Impairments**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

20. EMPLOYEE BENEFIT OBLIGATIONS - continued

Changes in the fair value of scheme assets are as follows:

	Defined benefit pension plans	
	2024	2023
	£	£
Opening fair value of scheme assets	7,123,000	7,192,000
Contributions by employer	127,000	123,000
Contributions by scheme participants	45,000	43,000
Unfunded contributions	1,000	-
Expected return	340,000	195,000
Benefits paid	(142,000)	(122,000)
Remeasurements:		
Return on plan assets (excluding interest income)	346,000	(308,000)
Assets other remeasurement	25,000	-
	<u>7,865,000</u>	<u>7,123,000</u>

The amounts recognised in other recognised gains and losses are as follows:

	Defined benefit pension plans	
	2024	2023
	£	£
Actuarial (gains)/losses from changes in demographic assumptions	61,000	46,000
Actuarial (gains)/losses from changes in financial assumptions	282,000	2,756,000
Actuarial gains/(losses) from other experience	(392,000)	(371,000)
Return on plan assets (excluding interest income)	346,000	(308,000)
Assets other remeasurement	25,000	-
	<u>322,000</u>	<u>2,123,000</u>

The major categories of scheme assets as a percentage of total scheme assets are as follows:

	Defined benefit pension plans	
	2024	2023
Equities	58%	60%
Bonds	27%	28%
Property	10%	10%
Cash	5%	2%
	<u>100%</u>	<u>100%</u>

**The Scottish Centre For Children With
Motor Impairments**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

20. EMPLOYEE BENEFIT OBLIGATIONS - continued

Principal actuarial assumptions at the Balance Sheet date (expressed as weighted averages):

	2024	2023
Discount rate	4.85%	4.75%
Future salary increases	3.45%	3.65%
Future pension increases	2.75%	2.95%

The average future life expectancies at age 65 are:

	<u>Males</u>	<u>Females</u>
Current pensioners	19.7 years	22.6 years
Future pensioners*	19.1 years	24.6 years

*Figures assume members aged 45 as at the last formal valuation date.

A commutation allowance is included for future retirements to elect to take 75% of the maximum additional tax-free cash up to HMRC limits.

21. CONTINGENT LIABILITIES

A contingent liability exists whereby the charity shall not dispose of any assets, without prior written consent of the Scottish Ministers, funded in part or in whole, with grant funds within five years of the asset being acquired. During that period the Scottish Ministers shall be entitled to the proceeds of disposal (or the relevant proportion of the proceeds based on the percentage of grant funding used in connection with the acquisition of the asset against the whole proceeds. The Scottish Ministers shall also be entitled to the relevant proportion of any proceeds resulting from any provision included as a condition of sale. Recovery by the Scottish Ministers shall not be required where the value of the asset is less than £1,000.

22. RELATED PARTY DISCLOSURES

Key management personnel during year under review were:

- Chief Executive: B Fraser,
- Head of Corporate Services: Ms C Greig,
- Head of Quality, Partnerships and Innovation: Ms A Philipps,
- Head of Health: Ms B Hagerty,
- Head of Learning: Ms J Baillie,
- Head of Learning: Ms S McMonagle

The total remuneration of the key management personnel in the year was £504,690 (2023 £356,386).

The donations made to the Charity by Trustees during the year totalled £Nil (2023: £Nil).

23. AUDIT - APB ETHICAL STANDARDS

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**The Scottish Centre For Children With
Motor Impairments**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

24. SECURITY

Two Standard Securities are granted by the charity in favour of the Secretary of State for Scotland. One was granted on 23 September 1992 over Craighalbert Centre, Cumbernauld and other subjects. The second was granted on 3 March 1995 over properties at 68, 70 and 70A Glen Douglas Drive, Cumbernauld.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.