

**Company No: 02691690**  
**Reg. Charity No: 1010183**

**CEREBRAL PALSY CYMRU**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2025**

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The directors and trustees have pleasure in presenting their annual report and financial statements for the year ended 31<sup>st</sup> March 2025.

### **Objectives and Activities**

The Charity's main objects as set out in the governing document are, "to provide treatment and care for children and adults with cerebral palsy, to provide teaching, training and other facilities to physiotherapists, speech therapists and occupational therapists, and to undertake scientific research work into the cause, effects and treatment of cerebral palsy."

The Charity's Mission statement is:

"To improve the quality of life of all children in Wales living with cerebral palsy".

This is done through the provision of individual therapy and other related interventions, providing a range of physiotherapy, occupational therapy, and speech & language therapy interventions, in a transdisciplinary way, for children aged 0 – 18 with cerebral palsy or related neurological conditions, both in the Centre and at external sites. The charity delivers its services using a family-centred model which aims to be inclusive and respectful, providing a supportive environment which encourages co-production with families.

The Charity's activities include the provision of training to community therapists and those involved in the care of children with cerebral palsy, and the undertaking of audit and small-scale research into the effectiveness of the service and treatments for cerebral palsy.

### **Public Benefit**

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

The aims of the Charity benefit the public by providing treatments that offer support, relief, and assistance to those with a disability (cerebral palsy and allied neurological conditions), promoting understanding and expertise in the treatment of cerebral palsy, and offering an empowering, empathetic, knowledgeable environment in which children with cerebral palsy and their families can receive assistance.

In addition to the above, public benefit is achieved through:

- Providing a free at point of access early intervention service Better Start Better Future.
- Dissemination of expert knowledge to families, clinical colleagues, and the wider community
- Development of a Cerebral Palsy Register for Wales to provide information about the population in Wales living with cerebral palsy and to drive service development and improved quality of life.

## **Achievements and Performance 204-2025**

### **Therapy**

Using a combination of face-to-face and virtual appointments and covering locations across Wales, Cerebral Palsy Cymru saw 300 individual children in 2024-25, providing them with a total of 1077 appointments.

Every intervention and session is individualised to the child attending. Our standard intervention consists of seeing a child for a course of sessions (usually 5 or 10) at our centre and using the time to work towards particular goals for that child. In addition, as part of our contracts with the Welsh NHS boards, we undertook interventions at sites local to families (NHS centres and schools), enabling children to be treated in a familiar, local setting, which could also be easily accessed in person by local therapists. This aids communication and sharing of knowledge and is viewed very positively by local managers who see it as an opportunity for their therapists to upskill as part of their CPD.

The therapy team works in a transdisciplinary manner, combining their specialist skills from either a physiotherapy, occupational therapy, or speech & language therapy background, to provide a service tailored to each child's needs. The Family Support Coordinator works closely with the therapy team to ensure a holistic approach to providing support.

Each child attending for therapy receives a detailed home programme, to enable them to continue therapy activities at home and build on the progress achieved during their treatment. Along with a report on the therapy intervention, these programmes are also circulated to NHS colleagues and other professionals associated with the child, with the consent of the parents. Service models may include full reports and/or home programmes depending on need. A key component of the service is giving parents the knowledge and skills to manage and support their children at home, ensuring that the benefits of the therapy sessions are extended.

### **Family Support**

For a variety of reasons, Cerebral Palsy Cymru is often the first point of specialist contact for families with a baby at risk of or diagnosed with cerebral palsy. To provide the best support possible for parents/carers at this point in their journey, a senior therapist and the Family Support Coordinator will meet the baby and family for an initial consultation. Many of these babies go on to benefit from our early intervention service, Better Start, Better Future, and this initial assessment is vital in providing families with support and information at an early stage.

During the year, 72 new babies were referred to our Better Start Better Future service and Cerebral Palsy Cymru was able to provide direct support to them and their families, delivering 59 sessions with a Family Support Co-ordinator for parents and carers of children and babies with cerebral palsy. This service is often the first contact that a family has with the charity and is key to providing family members with a consistent point of contact, as well as general support and advice on specific topics as required.

As a vital part of our work supporting the wider family, we ran 11 monthly play groups enabling face-to-face contact with and between parents, carers and children. These are important to give families a chance to meet others with a child with cerebral palsy, build networks and have a chance to share concerns in a safe environment.

Founding parent and Family Support Coordinator, Glenys Evans, retired in December 2024 after 35 years being involved in the charity. She was delighted to receive a tribute to her achievements from Julie Morgan MS via a 90-second statement in the Senedd. Glenys has been replaced by Natasha Elliott, who was working alongside her and is also a parent with lived experience of cerebral palsy.

## **Achievements and Performance 2024-25 (continued)**

### **Co-production and service user feedback**

As a family-centred organisation, families are regularly asked for feedback regarding their needs and experience of the service they have received. The charity uses these findings to ensure that everything we do is family centred and focussed on children's needs.

### **Training**

The training and development of our staff is important to the service we provide. Each therapist employed at the Centre has an individual learning & development plan which supports their continuing professional development. Training is both external and internal ranging from specialist clinical topics to manual handling.

Clinical staff attended conferences and meetings relating to cerebral palsy and paediatrics organised by the organisations below as well as other events related to specific therapy disciplines:

- European Academy of Childhood Disability (EACD)
- British Academy of Childhood Disability (BACD)
- Association of Paediatric Chartered Physiotherapists (APCP)
- International Alliance of Academies of Childhood Disability (IAACD)

Non-clinical staff undertook learning and development in a wide range of relevant subjects. Topics included first aid and resuscitation, manual handling, fundraising and charity finance.

### **Research & Sharing Knowledge**

As part of the Centre's commitment to increasing knowledge and improving practice, members of the therapy team are encouraged to share their expertise via various teaching opportunities and networking events.

The Strategic Lead for Clinical Effectiveness continues to focus on the important work of audit and evidence development. This focuses on demonstrating the value of the expert therapy and the effectiveness of the Centre in the context of national and international review. This work helps us ensure that the best possible service and therapy are provided.

We continue to develop links with and support many national and international organisations. The work of the British Association of Bobath Trained Therapists (BABTT) is supported at national committee level by the Centre Director and the Therapy Manager. Two therapists are the Welsh representatives for the British Academy of Childhood Disability (BACD). The Centre Director is an active member the IAACD Global Professional Education Committee and was appointed Chair in December 2021 she is also Curator for the IAACD Knowledge Hub and Chair of the IAACD Nominations Committee. The Centre Director is also an Expert Advisor for EiSMART and Co-Lead of the Cerebral Palsy Register for Wales.

## **Achievements and Performance 2024-25 (continued)**

### **Teaching**

In line with the charity's objectives, the development and provision of training courses has continued throughout the financial year. The training courses include:

- The Early Intervention and Assessment for Infants and Young Children at High Risk of Neurodevelopmental Problems – a practical and evidence-based approach course
- Clinical Analysis, Treatment & Management of Cerebral Palsy – A Multidisciplinary Approach
- Unilateral Cerebral Palsy – A Practical Application

These training courses have proved popular and have been attended by delegates from across the UK and abroad.

As part of Cerebral Palsy Cymru's aim to share knowledge, course development and the methods by which courses are disseminated, will be further developed in the future years.

### **Our Impact**

We use a number of quantitative and qualitative measures to monitor and demonstrate the impact of our services.

We ask families referred to our early intervention programme to indicate their level of stress/concern before they had their first point of contact with us (usually a phone call with our Family Support Coordinator) and after that contact:

In 2024/25, we saw that 13 out of 22 parents/carers (59%) who responded to our First Point of Contact Survey are showing a decrease in the level of stress/concern after their first contact with us, going from an average of 6.1/10 (where 1 is low and 10 is high) before contact, to an average of 4.9/10 after their first contact with us.

From feedback, this was largely due to parents/carers feeling supported, listened to, more hopeful that help was available and understanding more about our early intervention programme. 50% of responders had a baby under 6 months old.

In 2024/25 we received 180 responses to our Parent Satisfaction & Feedback Questionnaire which are completed after every intervention, for children of all ages, with the following results:

- 100% of families finding our Family Support Service 'valuable,'
- 99% of families saying 'yes', the therapy session has addressed their concerns, whether partially, to a large extent, or completely.
- 99% rating the quality of our service between 8-10 out of 10.
- 98% rating their satisfaction with the therapy session they received as 8-10 out of 10.
- 98% rating the level to which the therapy session had contributed to the knowledge and understanding of their child's needs as 8-10 out of 10.
- 93% seeing a positive change in their child's abilities as a result of the therapy sessions, for example, one parent commented "*This was first time I've seen my daughter stand and crawl with support*".

### **Achievements and Performance 2024-25 (continued)**

We use Goal Attainment Scaling to measure a child's progress, or journey travelled, from the beginning of the episode of intervention to the end. It is a standardised method of scoring the extent to which individual goals are achieved over the course of an intervention. The standardised method of scoring allows for statistical analysis so we can see overall what percentage of goals set are being achieved and hence the impact we are making in individuals lives. Goals are set in collaboration with families, and an example goal could be:

*'George will be able to grasp a toy and hold it for 3 seconds using his left hand whilst in supportive sitting'*

In 2024/25, on average 77% of the goals set were achieved or in fact exceeded expectations. We know that anywhere between 70-80% is clinically a good result and that if we get 100% achievement it means we are setting the goals too easy to achieve, and any less than 70% then the goals are too challenging.

From our annual Family Support Survey sent out to parents/carers on our early intervention programme, in March 2025 we learned that:

- The most popular options ticked in answer to the question 'How has our Family Support Service helped you during your time at Cerebral Palsy Cymru', were:
  - Improved my knowledge and understanding of my child's condition
  - Provided practical support
  - Made me feel more positive and confident about the future
- The most popular options ticked in answer to the question 'If you attend our Better Start Together monthly playgroup, how has attending it helped you?' were:
  - Made me feel more positive and confident about the future
  - Provided practical support.
  - Helped me to understand how I can support my baby's development
- Families were asked to rate their wellbeing before accessing our services at Cerebral Palsy Cymru, and after accessing them for up to 2 years, on a scale of 1-10, where 1 is low and 10 is high. The average score before accessing our services was average 5.83/10, which increased to an average of 8.33/10 after them.
- 67% of families said they hadn't received support for their family (i.e. emotional support and/or from a Family Support Service) from anywhere else other than Cerebral Palsy Cymru which shows we are meeting a need.

Our impact is best demonstrated through the words of the families who use our services:

*"We find the sessions very valuable for both our son and us. We feel confident that we are supporting our son in the right ways and we are developing an understanding of what he can tolerate and ways to encourage him to be more independent."*

*"Without Cerebral Palsy Cymru we would be lost. The service is invaluable and really considers each child individually rather than a group of similar aged children, especially when considering the difficulties they have with meeting milestones."*

*"We would be lost without you, and without a doubt I would be half the Mum I am today without everything you have done for us."*

## **Achievements and Performance 2024-25 (continued)**

### **Income Generation**

More than 70% of Cerebral Palsy Cymru's income now comes from donations, gifts in wills, trusts, our charity shops, fundraising events, corporate partnerships and donations. We continue to be hugely grateful to all of our supporters for helping us to make a life-changing difference to children and families living with cerebral palsy across Wales.

### **Fundraising**

Fundraising had another successful year, securing £748,943 from a range of sources.

During 2024/25, we hosted 4 fundraising events including our popular annual Better Start Ball where we marked the retirement of Founding Parent and Family Support Co-ordinator, Glenys Evans, and Family Fun Fiesta – a new event designed to provide an opportunity for children and families to visit the Centre and engage with staff, as well as raising vital funds for our services.

Throughout the year, many of our service users and supporters undertook fundraising and sporting challenges in aid of Cerebral Palsy Cymru. Notably, one supporter attempted the Dragon's Back Race, known as the World's Toughest Mountain Race (236 miles over 53,800 feet!), raising over £3,000. Over 50 people ran The Cardiff Half Marathon for Cerebral Palsy Cymru, raising over £17,000. We continue to be inspired by, and grateful for, the huge efforts made on our behalf.

Digital fundraising continues to be an important income stream for Cerebral Palsy Cymru. During the year we participated in two Big Give Challenges – raising £10,730 in two weeks via 'Kind 2 Mind' in May 2024 and The Big Give Christmas Challenge, which raised over £30,000 for our Family Support Service in December. Our 70 Miles in March Facebook Fundraiser raised a total of £17,635 including gift aid against a target of £15k. In addition to raising vital income, these challenges recruited new supporters and fundraisers from right across Wales.

Throughout the year, we continued to nurture the special relationships that we have with our corporate partners, including Slater and Gordon, Mowgli Street Food, Hugh James, Irwin Mitchell and Leigh Day, all of which have supported events, campaigns and appeals throughout the year, as well as naming spaces within the Centre.

Trusts income continues to be one of our largest sources of support. We would like to extend special thanks to the Moondance Foundation, the National Lottery Community Fund, the Garfield Weston Foundation, the Waterloo Foundation, the Mosawi Foundation and the Masonic Charitable Foundation in particular for their vital support during the year.

During 2024/25, we were fortunate to receive two significant legacy gifts which contributed £90,221 towards core costs. This included a gift from a donor who had, for many years, volunteered in one of our charity shops.

Cerebral Palsy Cymru is a member of the Fundraising Regulator and, as such, we need to report that no complaints have been received in relation to fundraising in 2024/25. The in-house Fundraising and Communications team operates in line with best practice, as outlined in the Code of Fundraising Practice, across all the various types of fundraising undertaken. This work is supported and strengthened by a Fundraising Committee including two Trustees with relevant expertise and experience.

## **Achievements and Performance 2024-25 (continued)**

### **Retail**

Retail operations remain a vital source of income for the charity, generating a total income of £463,641 in 2024/25.

In August 2024, we made the difficult decision to cease our online trading operations. As part of wider changes to our retail footprint, we decided to rent out space previously allocated to e-commerce and move the operation to Whitchurch on a temporary basis before winding it down. Sadly, this resulted in the redundancy of two part-time staff members. While closing the online shop was a difficult step, it has allowed us to focus resources more effectively on our physical retail outlets, which remain our strongest source of trading income.

Our Whitchurch shop, opened in March 2024, has continued to perform above expectations and has now firmly established itself within the local community. Customers frequently comment that the shop is the best on the high street, praising its layout, accessibility, and welcoming atmosphere. The shop team have been instrumental in driving both performance and standards, while also creating new volunteering opportunities for people of all ages and abilities. Notably, a partnership with the Ty Calon Centre at Whitchurch High School has enabled young people to gain valuable experience through placements in the shop.

Our shops in Llanishen and Barry continued to provide steady income, albeit at slightly lower levels than in previous years. Llanishen once again proved to be our busiest shop in terms of both sales and donations, handling 55% of all donations received in 2024/25. Our Crwys Road shop experienced a particularly difficult year. The surrounding high street has undergone significant change, with student accommodation giving way to HMOs, traditional retail businesses being replaced by food outlets, and overall footfall declining sharply. In response, we reviewed operations and introduced an action plan to boost sales and reduce costs.

While Llanishen, Crwys Road and Barry continue to provide an important source of income and community engagement, all three shops are operating in premises that are under-invested compared with our newer locations. Recognising the significant costs associated with refurbishment projects, we are seeking external funding support or partnerships to help offset the investment needed. This will allow us to protect and grow retail income while ensuring our shops remain inviting, accessible, and competitive on their high streets.

Recycling and RAG (textile recycling) income has continued to decline, reflecting wider market conditions. In previous years, RAG provided a more significant contribution, but the market remains extremely weak with prices substantially lower than before the pandemic.

Retail Gift Aid continues to make a valuable contribution. Following a renewed focus on engaging with donors and encouraging sign-ups at the point of donation, our Gift Aid conversion rate improved, resulting in an additional £28k income during the year. With the use of in-shop tablets making the process quicker and easier, we remain confident that Gift Aid income will continue to grow in future years.

In addition to the financial contribution, our retail operations continue to make a meaningful difference to the environment. In 2024/25, we sold 134,106 pre-loved items across 71,422 transactions and recycled a further 75,922kg of textiles and household goods through our recycling partners. By extending the life of donated goods and reducing waste, our shops not only generate vital income for the charity but also support more sustainable communities.

## **Achievements and Performance 2024-25 (continued)**

### **Other income generating activity**

With the aim of further diversifying our income streams, we launched a self-funded (private) therapy service for families requiring extra or specific support. With support from Slater & Gordon Lawyers, we were able to offer two special packages with a 50% discount, enabling more families to access the service.

Cautious projections have been included in the budget moving forward as a means of funding our free provision for families.

We have made successful progress in redeveloping and renting out two distinct areas within our Therapy Centre, creating new, sustainable income streams.

Leigh Day, a leading law firm specialising in clinical and medical negligence cases, moved into the former eCommerce area in October 2024. Leigh Day is ranked among The Times Top 100 law firms and consistently recognised by Chambers & Partners and the Legal 500 for excellence in their practice areas. Leigh Day has also become a supporter of Cerebral Palsy Cymru, sponsoring our Early Mobility Group and Parents Coffee Mornings.

Two Rhythms, an accessible arts charity offering educational and therapeutic programming through music, movement, and creative expression for individuals with profound physical and learning disabilities, moved into the Bradbury Suite in January 2025.

These two organisations represent different, complementary sectors, a legal firm and an inclusive arts charity, demonstrating our strategic diversification of potential income streams from the Therapy Centre. Their presence reflects our commitment to both financial resilience and community collaboration, enriching the purpose and impact of our facility. There is space to acquire a further tenant in 2025/26.

### **Campaigning, Influencing and Advocacy**

In addition to strengthening our private sector and fundraising income, we continue to lobby Welsh Government for support for our pioneering early intervention programme, Better Start, Better Future, which has been funded entirely from third and private sector support since it was established in 2015/16. Activity has included briefings for all Members of the Senedd on the impact of our work in their constituencies, regular meetings with Julie Morgan MS and regular updates on our reduced output following the organisational restructure and cost savings exercise in Summer 2024.

The Cabinet Secretary for Health and Social Care, Jeremy Miles MS, visited the Centre on 31 January for a tour of our facilities. The visit included the opportunity to talk to a family who has benefited from our services and a meeting when we were able to discuss the importance, value and economic impact of early intervention and the urgency of restoring *Better Start, Better Future*. Following the visit, we continue to work with Welsh Government officials, and the newly established Joint Commission Committee, to influence policy and to make a case for further investment.

### **Achievements and Performance 2024-25 (continued)**

We celebrated global Cerebral Palsy Awareness Month in March 2025. Seven Welsh buildings and landmarks were lit up in green, the official colour for the awareness month, including in Cardiff (Cardiff Castle and Principality Stadium), Swansea, Aberystwyth and North Wales, and several schools and businesses held 'Go green for CP' days. Our awareness campaign on social media was endorsed by several cerebral palsy influencers such as ambassador and Welsh Paralympian, Olivia Breen, and author, Gavin Clifton.

Our therapy team was very active in presenting our work to external organisations and conferences worldwide. In November, our Centre Director and Head of Therapy attended (through self-funding) the Participation Conference in Singapore. The goal of each annual conference is to bring together international expertise on the topic of 'participation', building evidence, and changing practices and community outcomes for all children, adolescents and young adults who grow up with disability and their families.

At the end of November, CPC was part of an International Alliance of Academies of Childhood Disability (IAACD) team who held a Global 24-hour Listening & Sharing session on the subject of "Families, who cares for them?". 29 countries joined in with over 1200 participants. The UK session was hosted by Cerebral Palsy Cymru with our Head of Therapy chairing a panel of individuals with lived experience. The panel shared their perspectives, and a general discussion was had, including the audience, to improve understanding on how best we can support families.

Our work to develop the Cerebral Palsy Register for Wales continued throughout the year. This involves co-leading a Steering Committee with professionals from all health boards and over 12 different health specialisms, plus individuals with lived experience and members from Digital Health and Care Wales and will collate data to help facilitate better planning of services, housing, raise standards of care and ultimately reduce the incidence of cerebral palsy. This project, when complete, will result in Wales being the first nation in Great Britain to have a Cerebral Palsy Register.

### **Volunteers**

As a charity, the dedication and efforts of our volunteers are fundamental to everything we accomplish. Their contributions—including helping at our charity shops, children's centre and at fundraising events—are at the heart of our mission and impact.

In March 2024, we were awarded a Welsh Government grant of £25,000, administered by the WCVA, to implement a 12-month Volunteering Project aimed at developing and expanding our volunteering programme. This vital grant enabled us to recruit a Volunteer Coordinator, who took up the role in May 2024, to lead this strategic initiative. Over the following year, the Volunteer Coordinator worked closely with our volunteers, attended volunteer management training, and reviewed our recruitment, induction and policy processes. They also developed personalised training and development plans for those who wanted them and consulted with volunteers to create a new volunteering strategy focused on local recruitment, retention, and reward. These changes have strengthened our programme and improved the overall volunteer experience.

Volunteers remain at the heart of our retail operations, which account for the vast majority of our volunteering activity. Across our four shops, we were supported in 2024/25 by approximately 86 regular volunteers, who collectively gave more than 6,825 hours of their time—the equivalent of over 853 working days. Without this generosity, we simply could not operate our retail network. Volunteers not only give their time freely, but also gain valuable training, new skills, work experience, and friendships through being part of a supportive team.

### **Achievements and Performance 2024-25 (continued)**

During this period, we also saw the introduction of a volunteer reception team at our children's centre in Llanishen, Cardiff. Since its launch, the team has grown in number and now provides a much-valued service to the children and families who attend the Centre. Thanks to funding from the WCVA grant, five of our reception volunteers were also able to attend an Emergency First Aid in Practice course, equipping them with the skills to recognise and manage common medical emergencies. A number of staff and volunteers also attended AP Cymru's training in Neurodiversity to provide better support to those who are neurodiverse.

We are committed to recognising and celebrating our volunteers' contribution. Each year, during Volunteers' Week, we show our appreciation for the difference they make. In 2024/25, we partnered with Blue Self Storage, who kindly sponsored bespoke hampers delivered to each of our shops as a token of thanks.

As a result of all these developments, our volunteer numbers grew to over 130—a substantial increase that reflects both the outreach and effectiveness of our enhanced volunteer programme. Survey results showed that overall satisfaction with the volunteering experience improved, with 96% of volunteers rating their volunteering experience as 8–10/10, compared to 91% in 2023/24. In the wider community we have been able to support pupils with additional learning needs at Whitchurch High School with volunteer placements at our Whitchurch charity shop. Volunteers in our shop in Barry have also regularly provided a respite from loneliness for some of their older customers, who, if they didn't talk to us, might not have had contact with anyone else.

We are also grateful to our corporate volunteers, who supported us by undertaking a broad range of tasks in our shops, helping to maintain our wellbeing garden and children's centre, and assisting our fundraising team with event preparation and administration. Their time and skills have made a valuable contribution to our work.

Looking ahead, it is important that we continue to recognise the vital role volunteers play in our success and to invest in their development and wellbeing. By supporting our volunteers with the right training, resources, and opportunities, we strengthen not only our operations but also the communities we serve.

Finally, we extend our sincere thanks to all of our volunteers for their generosity, commitment, and enthusiasm. Their contributions make an enormous difference to the children and families we support, and to the future of our charity.

## **Financial Review**

### **Reserves**

The Trustees have reviewed the reserves levels, in line with Charity Commission guidance and set aside contingency reserves of £300,000. This amount is set to cover approximately 2 months' worth of running costs. Reserves are reviewed on a regular basis. The revenue reserves at year end were £387,195 and the Trustees further consider that an optimum level of retained revenue reserves of £500,000 is a reasonable target for future years.

Reserves on 31st March 2025 amounted to £3,318,348. This is made up of £1,937,284 of restricted funds, as detailed in note 15 in the accounts and £1,381,064 of unrestricted funds, as detailed in note 16.

Of the unrestricted funds, the Charity Development Fund (£693,869) is designated, having been initiated by an exceptional donation received during 2017/18 from The Moondance Foundation for specific activities, including the building refurbishment, as detailed in note 16 in the accounts. Allowing for this commitment, adjusted free reserves at 31<sup>st</sup> March 2025 are approximately £687k (being the revenue reserves and contingency fund only).

### **Financial position**

The Trustees report a deficit for the year of £63,795 after a depreciation charge of £95,755.

### **Income**

During the year 2024-25, the charity raised £1,721,228 income, from a number of diverse sources. The main sources of income were:

Donations and Legacies £748,493 (note 3, 43% of total income). Grants and trust income increased by £60k (18%) offsetting a decline in legacy income following a significant gift in the previous year.

Charitable activities £490,903 (note 4, 29% of total income) an increase of 10% compared to the previous year. Funding from Local Health Boards continued at a similar level to the previous year, amounting £343,219. Most of this income related to an agreed roll-over from a three-year contract (which is currently being renegotiated) with a consortium of six health boards in Wales. In addition, we have a cost per case contract with the 7th NHS health board. Working in partnership with the NHS is a key part of the strategy, and by working closely with community therapy teams the best outcomes are assured for children who attend.

Retail/Trading £463,641 (note 5, 27% of total income) broadly consistent with the previous year.

### **Expenditure**

Expenditure for the year was £1,785,023, which is a 9% decrease from the previous year, primarily due to a major organisational restructure undertaken during Summer 2024.

The restructure addressed staffing and expenditure staffing and expenditure, against a backdrop of increased demand for services, declining real term value of our contracts with Local Health Boards and no Welsh Government investment into Better Start, Better Future.

The charity is now on a stronger financial footing and the full effect of the changes expected in 2025/26.

### **Plans for future periods**

Following consultation with staff, families and other stakeholders, the charity has just completed a new strategy to 2028/29.

Over the coming period, core focus will continue to be on :

Early intervention and family support, whilst ensuring that we are financially sustainable and operationally efficient.

Building back Better Start, Better Future, as funding becomes available, and serving as an anchor and lifeline for families with babies at risk of, or diagnosed with, cerebral palsy will be a particular priority.

By the end of the strategy period, our goal will be to reach every baby in Wales living with, or at risk of cerebral palsy.

### **Structure, Governance and Management**

#### **Directors and Trustees**

Cerebral Palsy Cymru is registered with Companies House (registered as a company limited by guarantee, number 02691690) and the Charity Commission (registration number 1010183). Its principal address and registered office is 1 The Courtyard, Ty Glas Avenue, Llanishen, Cardiff CF14 5DX.

The Charity is governed by its Memorandum and Articles of Association.

The Directors of the limited company who served during 2024-25 were:

Paul Lubas (Resigned 21 November 2024)  
J. Francis Holmes  
Caroline Cooksley  
Jason Llewellyn (Appointed 4 February 2025)

None of the directors have any beneficial interest in the company and guarantee to contribute £2 each in the event of the company being wound up.

The governing body of the Charity is its Board of Trustees. The Trustees who served during the year were:

J. Francis Holmes BSc FCA (Chairman)  
Paul H. Lubas (Secretary) (Resigned 21 November 2024)  
Steve Jones (Vice Chair)  
Christine Barber MSc MCSP  
Caroline Cooksley  
Toby Jones  
Jason Llewellyn  
Vicky Stevenson  
Lisa Tregale

### **Structure, Governance and Management (continued)**

Paul Lubas stepped down at the AGM in November 2024. As a founding parent, he served in various key roles over the years, including Chair of the Board and, most recently, Board Secretary. His dedication and contributions over the past 35 years have been truly invaluable.

Recruitment of Trustees is carried out by recommendation and introduction; appointment of Trustees is by majority vote of the Board of Trustees. This process takes into account the background and experience of the applicants to ensure that a wide skillset and diverse experiences are included in the trustee body, including management, senior therapists and parents of children with cerebral palsy. Induction procedures for Trustees include familiarisation with the Charity's policies & procedures, provision of previous annual reports and minutes of meetings, a Trustee Handbook, and introduction to staff and volunteers. Throughout their tenure, trustees also undertake periodic training on safeguarding, and equality & diversity amongst others to ensure their knowledge is up-to-date.

The Board of Trustees continues to carry out business through sub-committee meetings, dealing with Fundraising, Therapy, and Finance & General Purposes. The sub committees meet approximately every three months, in advance of the main Board meetings which are also quarterly. In addition, a Remuneration sub-committee meets once a year before the budget is agreed and additionally if required.

### **Directors' Responsibilities**

Company Law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the affairs of the charity and of the surplus or deficit of the charity for that period. In preparing these financial statements, the directors are required to: -

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

### **Risk**

The Trustees actively review the principal risks which in their opinion could affect the Charity, and consider that the Charity's policies, including its reserves policy, and reporting arrangements with regard to all major strategic, financial and operational areas, will mitigate these risks. A Risk Register is maintained which outlines the potential risks to the charity and specifies control measures and crisis management procedures. This document is under constant review by the management team and regularly reviewed by the board of trustees. In addition, a contract is in place with a specialist third party organisation to ensure that all legal commitments to risk management are undertaken.

### **Reference & Administrative Details**

Day-to-day management of the Charity has been delegated by the trustees to the Management Team, which comprises the Centre Director, the Director of Fundraising, the Head of Finance & Operations, the Head of Therapy and the Head of Retail.

Banking services are provided by Lloyds & Barclays (current accounts) and Virgin Banking & Charity Bank (deposit accounts).

### **Trustees' Responsibilities in relation to the financial statements**

The auditors for 2024-25 were CHP Accountants Limited and they have confirmed that they are willing to continue in office and a resolution to re-appoint them was agreed at the November 2025 annual general meeting.

The trustees are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and the United Kingdom accounting standards (United Kingdom Accepted Accounting Practice).

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 these financial statements, the trustees are required to: -

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

The trustees are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and the United Kingdom accounting standards (United Kingdom Accepted Accounting Practice).

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 these financial statements, the trustees are required to: -

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

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

**Trustees' Responsibilities in relation to the financial statements (continued)**

In 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 charitable company auditor is unaware; and
- the trustees have taken all steps that the ought to have taken to make them aware of any relevant audit information and to establish that the auditor is aware of that information.

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

**Auditors**

The auditors, CHP Accountants Limited, are willing to continue in office and a resolution to re-appoint them will be proposed at the annual general meeting.

**Approval**

This report was approved by the trustees as members of the charitable company on 12 November 2025 and was signed on their behalf by



.....  
**J. Francis Holmes**  
**Trustee and Chair of the Board**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF  
CEREBRAL PALSY CYMRU  
YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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**Opinion**

We have audited the financial statements of Cerebral Palsy Cymru (“the charitable company”) for the year ended 31<sup>st</sup> March 2025, which comprise the statement of financial activities, balance sheet, statement of cash flows 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company’s affairs as at 31<sup>st</sup> March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended, and
- 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.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the financial statements section of our report. We are independent of the 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 statements are authorised for issue.

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

**Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor’s report thereon. The Trustees are responsible for the other information. 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 that regard.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF  
CEREBRAL PALSY CYMRU (continued)  
YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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**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 Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements, and
- the Trustees' Annual Report has been prepared in accordance with applicable legal and regulatory requirements.

**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 Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us, or
- the charitable company's 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, or
- the trustees were not entitled to take advantage of the small companies' exemptions as set out in Section 1A of FRS 102.

**Responsibilities of the trustees**

As explained more fully in the statement of Trustees responsibilities, the trustees are responsible for the preparation of the financial statements, and for being satisfied that they give a true and fair view, and for such internal control as they 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 directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

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

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

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF  
CEREBRAL PALSY CYMRU (continued)  
YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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Based on our understanding of the sector that the charitable company operates in we identified that the principal risks of non-compliance with laws and regulations related to breaches of UK regulatory principles and we considered the extent to which non-compliance might have a material effect on the company financial statements.

We also considered those laws and regulations that have a direct impact on the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to manipulate financial performance.

Audit procedures performed included:

- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Identifying and reviewing journal entries to ensure that we understood the reasoning behind them and agreed that they were appropriate;
- Selecting a sample of transactions and tracing to documentation to establish that they are bonafide business transactions; and
- Designing audit procedures to incorporate unpredictability around the nature, timing or extent of our testing.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

As part of an audit in accordance with ISA's (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF  
CEREBRAL PALSY CYMRU (continued)  
YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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**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. Our audit work has been undertaken so that we might state to the charitable company's members those matters that we are required to state to them in an auditor's report, and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the 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.

*AK Aggarwal*

**Ashok K. Aggarwal FCA (Senior Statutory Auditor)**

**For and on behalf of CHP Accountants Limited  
Chartered Accountants and Statutory Auditors  
Clifton House  
Four Elms Road  
Cardiff  
CF24 1LE**

**Date**

28 Nov 2025

**CEREBRAL PALSY CYMRU**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2025**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Income from:</b>					
Donations and Legacies	3	424,304	324,189	748,493	822,284
Charitable Activities	4	490,903	-	490,903	445,018
Retail and Other Activities	5	463,641	-	463,641	450,171
Investment and Rent	6	18,191	-	18,191	8,688
Other Income		-	-	-	3,003
<b>Total Income</b>		<b>1,397,039</b>	<b>324,189</b>	<b>1,721,228</b>	<b>1,729,164</b>
<b>Expenditure on:</b>					
Raising funds					
Retail	7	385,656	-	385,656	366,390
Fundraising	7	285,047	8,341	293,388	300,673
		<b>670,703</b>	<b>8,341</b>	<b>679,044</b>	<b>667,063</b>
Charitable Activities - Therapy Provision	8	550,469	347,283	897,752	1,048,462
Administration and Governance	9	179,060	29,167	208,227	243,830
<b>Total Expenditure</b>		<b>1,400,232</b>	<b>384,791</b>	<b>1,785,023</b>	<b>1,959,355</b>
<b>Net Income/(Expenditure)</b>		<b>(3,193)</b>	<b>(60,602)</b>	<b>(63,795)</b>	<b>(230,191)</b>
Transfers Between Funds		-	-	-	-
<b>Net Movement in Funds</b>		<b>(3,193)</b>	<b>(60,602)</b>	<b>(63,795)</b>	<b>(230,191)</b>
<b>Reconciliation of Funds:</b>					
<b>Total Funds at 1st April 2024</b>		<b>1,384,257</b>	<b>1,997,886</b>	<b>3,382,143</b>	<b>3,612,334</b>
<b>Total Funds at 31st March 2025</b>		<b>1,381,064</b>	<b>1,937,284</b>	<b>3,318,348</b>	<b>3,382,143</b>

The notes set out on pages 23 to 37 form an integral part of these financial statements.

**CEREBRAL PALSY CYMRU  
BALANCE SHEET  
YEAR ENDED 31<sup>ST</sup> MARCH 2025**

	Note	2025 £	2024 £
<b>Fixed Assets</b>			
Tangible Assets	12	2,676,524	2,763,898
<b>Current Assets</b>			
Stock of promotional items		6,550	7,786
Debtors	13	243,793	147,091
Cash at bank and in hand		648,804	723,731
		<u>899,147</u>	<u>878,607</u>
<b>Current Liabilities</b>			
Creditors : Amounts falling due within one year	14	<u>(257,323)</u>	<u>(260,362)</u>
<b>Net Current Assets</b>		<b>641,824</b>	<b>618,245</b>
<b>Net Assets</b>		<b><u>3,318,348</u></b>	<b><u>3,382,143</u></b>
<b>Funds of the Charity</b>			
<b>Restricted Funds</b>			
Buildings	15	1,931,953	1,973,660
Other	15	5,331	24,226
		<u>1,937,284</u>	<u>1,997,886</u>
<b>Unrestricted Funds</b>			
Contingency fund	16	300,000	300,000
Charity Development Fund	16	693,869	721,678
Revenue Reserves		387,195	362,579
		<u>1,381,064</u>	<u>1,384,257</u>
		<b><u>3,318,348</u></b>	<b><u>3,382,143</u></b>

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

These accounts were approved by the Board of Trustees on 12 November 2025 and were signed on its behalf by

  
**J. Francis Holmes**  
Trustee

*Jason Llewellyn*

**Jason Llewellyn**  
Trustee

**Company No: 02691690**

The notes set out on pages 23 to 37 form an integral part of these financial statements.

**CEREBRAL PALSY CYMRU  
STATEMENT OF CASH FLOWS  
YEAR ENDED 31<sup>ST</sup> MARCH 2025**

	Note	2025 £	2024 £
<b>Cash generated from/(used in) operating activities</b>	21	<b>(84,739)</b>	(112,362)
<b>Cashflow from investing activities</b>			
Investment and rental Income		18,191	8,688
Purchase of tangible fixed assets		(8,379)	(79,245)
<b>Increase/(decrease) in cash and cash equivalents in the year</b>		<b>(74,927)</b>	(182,919)
Cash and cash equivalents at the beginning of the year		723,731	906,650
<b>Total cash and cash equivalents at the end of the year</b>		<b>648,804</b>	723,731

The notes set out on pages 23 to 37 form an integral part of these financial statements.

## **1. STATUTORY INFORMATION**

Cerebral Palsy Cymru is a registered charitable company limited by guarantee that is registered in England and Wales under charity number 1010183 and company number 02691690. The principal address is 1 The Courtyard, Ty Glas Avenue, Llanishen, Cardiff, Wales, CF14 5DX. The nature of the charity's operations and principal activities are disclosed within the Trustees' Report.

## **2. ACCOUNTING POLICIES**

### **a) Basis of Preparation**

The financial statements of the charitable company, which is a public benefit entity under FRS 102 have been prepared in accordance with Charities SORP (FRS102) 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention or transaction value unless otherwise stated in the relevant accounting policy note(s).

The charitable company's functional and presentational currency is the pound sterling (£), and balances are rounded to the nearest £.

### **b) Preparation of the accounts on a going concern basis**

At the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company, has adequate resources to continue in operational existence for the foreseeable future. The trustees have reviewed the reserves policy which supports the long-term business plan of the charitable company. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

### **c) Incoming resources**

Income is recognised when the charitable company has entitlement to the funds, any performance conditions attached to the items(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. It is derived from the activities outlined below.

Fees receivable from Welsh Local Health Boards in respect of therapy provision is recognised when invoiced.

Donations and voluntary income are recognised when they are received. Where refundable income is received in respect of a specified event or project, the income is deferred until completion of that event or project.

Grant (including government grants) is recognised when the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably (and is not specifically deferred). Grant and voluntary income which are received to fund specific purposes are recognised as restricted incoming resources in the year in which the charitable company is entitled to funds. Revenue grants are credited as incoming resources when they are receivable, provided conditions for receipt have been complied with.

**c) Incoming Resources (continued)**

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executors to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably.

Income from fundraising events organised by the charity is disclosed net of directly attributable expenditure. Income received in advance of such events is deferred until the criteria for income recognition are met.

The value of the goods donated for sale in the shops operated by the charitable company is recognised at the point of sale unless it is practicable for the goods to be measured at fair value on receipt. For these items the value is recognised as stock on the balance sheet and then release to the income statement when the item is sold.

Gift aid receivable is included in income when there is a valid declaration from the donor.

Donated goods capitalised as tangible fixed assets are included as Income from Donations and Legacies at their fair value at the time of receipt.

Investment income comprises of bank deposit interest.

**d) Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Resources are allocated to a particular activity where the cost relates directly to that activity. However, certain minor overheads are apportioned on the basis of the estimated applicability to the various activity areas.

Irrecoverable VAT is charges as a cost against the activity for which the expenditure was incurred.

**e) Taxation**

The charitable company is exempt from income and corporation tax on income and gains to the extent that they are applied for their charitable objects.

**f) Tangible fixed assets**

All tangible fixed assets are included at cost less accumulate depreciation. There are no heritage assets.

At present there are no circumstances existing to suggest that an impairment reive of the carrying value of fixed assets is required. This position is reviewed on an annual basis. Any impairment is recognised in the year in which it occurs.

**g) Depreciation**

Depreciation is calculated to write off cost or valuation, less estimated residual value, of tangible fixed assets over their estimated useful lives. The annual depreciation rates and methods are as follows.

Freehold Buildings	-	50 years
Fixtures and Equipment	-	5 to 10 years
IT Equipment	-	3 years
Therapy Equipment	-	5 years

Assets under construction are carried at cost and are not depreciated until they come into use.

**h) Stock**

Stock of promotional items is valued at the lower of cost and net realisable value. Cost is determined on a first-in, first-out basis. Net realisable value is based on estimated selling price, less any further costs to realisation. Stock does not include goods donated for sale in charity shops unless it is practicable for the goods to be measured at fair value on receipt.

**i) Debtors**

Debtors are recognised at the settlement amount due after any discounts offered. Prepayments are valued at the amount prepaid net of any discounts due.

**j) Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**k) Creditors and provision**

Creditors and provision are recognised when the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**l) Financial instruments**

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments, which are initially recognised at transaction value and subsequently measured at their settlement value.

**m) Fund Accounting**

Funds held by the charity are either:

- Unrestricted General Funds – these are funds, which can be used in accordance with the charitable objectives at the discretion of the trustees.
- Unrestricted Designated Funds – these are funds set aside by the trustees out of unrestricted general funds for specific future purpose or projects.
- Restricted Funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor, or when funds are raised for particular restricted purposes.

**n) Assets Leased**

Assets held under finance leases and hire purchase contracts are capitalised in the balance sheet and depreciated over their expected useful lives. The interest element of leasing payments is charged to the Income and Expenditure Account over the term of the lease. All other leases are regarded as operating leases, and rentals are charged on a straight-line basis over the term of the lease.

**o) Pensions**

Contributions to the charitable company's defined contribution pension schemes are charged to the Income and Expenditure Account in the accounting period for which they are due.

**p) Termination benefits**

Termination benefits are recognised as an expense in the income and expenditure account loss immediately. Termination benefits are recognised as a liability and expense only when the company is demonstrably committed either to terminate the employment of an employee or group of employees or to provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

**CEREBRAL PALSY CYMRU**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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**3. INCOME FROM DONATIONS AND LEGACIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Donations and Legacies</b>		
Grants & Trust Income	<b>391,539</b>	330,924
Legacies	<b>90,221</b>	226,100
Donations	<b>130,765</b>	131,538
Corporate	<b>135,968</b>	133,722
	<u><b>748,493</b></u>	<u>822,284</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Local Health Authorities	<b>343,219</b>	336,382
Therapy Courses	<b>57,018</b>	47,731
Challenges & Fundraising Activities	<b>58,237</b>	60,905
Provision of Private Therapy	<b>32,429</b>	-
	<u><b>490,903</b></u>	<u>445,018</u>

Local Health Authority income related to the provision of therapy sessions and training to health authority employees.

**CEREBRAL PALSY CYMRU**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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**5. RETAIL AND OTHER TRADING ACTIVITIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Retail Shop Sales	415,486	382,510
Retail Online Sales	6,248	31,309
Retail Rag	9,295	20,629
Retail Gift Aid	28,272	11,073
Other	4,340	4,650
	<u>463,641</u>	<u>450,171</u>

**6. INVESTMENT INCOME**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Bank Deposit Interest	6,923	8,688
Rental Income	11,268	-
	<u>18,191</u>	<u>8,688</u>

**CEREBRAL PALSY CYMRU**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**7. EXPENDITURE ON RAISING FUNDS**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b><u>Retail</u></b>				
Staff Costs	216,566	-	216,566	214,015
Direct Costs	680	-	680	9,390
Retail Costs	154,696	-	154,696	133,238
Depreciation	13,714	-	13,714	6,065
Loss on Tangible Fixed Assets	-	-	-	3,592
	<b>385,656</b>	<b>-</b>	<b>385,656</b>	<b>366,300</b>

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b><u>Fundraising</u></b>				
Fund Raising Staff Costs	210,631	-	210,631	209,830
Fund Raising Direct Costs	31,162	-	31,162	20,993
Establishment	17,277	-	17,277	33,293
Stationery, Telephone & IT	16,435	-	16,435	15,595
Other Costs	3,557	-	3,557	4,450
Depreciation	5,985	8,341	14,326	16,512
	<b>285,047</b>	<b>8,341</b>	<b>293,388</b>	<b>300,673</b>

**CEREBRAL PALSY CYMRU**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**8. EXPENDITURE ON CHARITABLE ACTIVITIES**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2025</b>	<b>2024</b>
			<b>£</b>	<b>£</b>
Staff Costs	326,991	313,043	640,034	741,855
Establishment	60,469	-	60,469	73,474
Direct Costs	23,000	-	23,000	23,168
Professional Fees	46,226	-	46,226	41,797
Stationery, Telephone & IT	43,075	-	43,075	40,277
Training	9,650	-	9,650	21,255
Travel and Accommodation	8,366	-	8,366	21,001
Other Costs	6,050	-	6,050	12,052
Depreciation	26,642	34,240	60,882	73,583
	<b>550,469</b>	<b>347,283</b>	<b>897,752</b>	<b>1,048,462</b>

**9. EXPENDITURE ON ADMINISTRATION AND GOVERNANCE**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2025</b>	<b>2024</b>
			<b>£</b>	<b>£</b>
Staff Costs	141,290	24,996	166,286	198,033
Establishment	8,638	-	8,638	10,496
Auditors Remuneration	15,100	-	15,100	11,400
Stationery, Telephone & IT	11,337	-	11,337	11,006
Other Costs	32	-	32	469
Depreciation	2,663	4,171	6,834	12,426
	<b>179,060</b>	<b>29,167</b>	<b>208,227</b>	<b>243,830</b>

**CEREBRAL PALSY CYMRU**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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**10. STAFF COSTS**

The cost of employing staff was :

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>1,034,254</b>	1,164,427
Social Security Costs	<b>94,734</b>	108,304
Pensions Costs	<b>82,040</b>	91,002
Redundancy	<b>22,490</b>	-
	<u><b>1,233,518</b></u>	<u>1,363,733</u>

The earnings of two employees totalled over £60,000 during the year and two fell within the band £60,001 – £70,000, (2024 : One in band £60,001- £70,000 and one in band £80,001 - £90,000). The associated pension cost amounted to £18,863 (2024 : £20,992).

No trustees received any remuneration. No expenses were reimbursed to trustees during the year.

The average weekly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
Fundraising, publicity and retail	<b>17</b>	19
Management and administration	<b>8</b>	9
Therapy	<b>13</b>	15
	<u><b>38</b></u>	<u>43</u>

**11. PENSIONS**

The Charity operates a defined contribution pensions scheme. The pensions cost charge for the year represents contributions payable by the Charity to the scheme and amount to £33,725 (2024: £34,198)

The Charity also contributes to the NHS Pension scheme, whose fund is held independently of the Charity. The Scheme is an unfunded defined benefit scheme but the charity is unable to identify its share of underlying assets and liabilities.

Employer contributes rates are reviewed every four years following a scheme calculation carried out by a government actuary. On the advice of the actuary, the contributions may be varied from time to time to reflect changes in the scheme’s liabilities.

The contributions to this NHS scheme in the year were £48,315 (2024: £57,947).

**CEREBRAL PALSY CYMRU**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**12. TANGIBLE FIXED ASSETS**

<b>Cost</b>	<b>Freehold Property £</b>	<b>Fixtures &amp; Equipment £</b>	<b>Therapy Equipment £</b>	<b>IT Equipment £</b>	<b>Total £</b>
At 1 April 2024	2,800,996	229,422	99,630	190,632	<b>3,320,680</b>
Additions	1,140	2,510	-	4,732	<b>8,382</b>
Disposals	-	-	-	-	-
At 31 March 2025	<u>2,802,136</u>	<u>231,932</u>	<u>99,630</u>	<u>195,364</u>	<b><u>3,329,062</u></b>
<b>Depreciation</b>					
At 1 April 2024	148,036	153,266	92,532	162,949	<b>556,781</b>
Charge for the year	53,294	21,507	3,918	17,036	<b>95,755</b>
Disposals	-	-	-	-	-
At 31 March 2025	<u>201,330</u>	<u>174,773</u>	<u>96,450</u>	<u>179,985</u>	<b><u>652,536</u></b>
<b>Net Book Value</b>					
At 31 March 2025	<u><b>2,600,806</b></u>	<u><b>57,159</b></u>	<u><b>3,180</b></u>	<u><b>15,379</b></u>	<u><b>2,676,524</b></u>
At 31 March 2024	<u><b>2,652,960</b></u>	<u><b>76,156</b></u>	<u><b>7,098</b></u>	<u><b>27,683</b></u>	<u><b>2,763,897</b></u>

**CEREBRAL PALSY CYMRU**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**13. DEBTORS**

	<b>2025</b>	<b>2024</b>
	£	£
LHB Funding Due	<b>108,421</b>	17,812
Courses and Events	<b>21,844</b>	16,257
Gift Aid	<b>12,265</b>	11,359
Retail Rents Prepaid	<b>15,658</b>	14,565
Retail Income	<b>19,208</b>	20,413
Other Debtors & Prepayments	<b>59,012</b>	51,540
VAT	<b>7,385</b>	15,145
	<b><u>243,793</u></b>	<u>147,091</u>

**14. CREDITORS: Amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	£	£
Trade Creditors	<b>33,586</b>	46,572
Audit	<b>12,700</b>	10,200
Deferred Income	<b>179,193</b>	157,426
Other Creditor & Accruals	<b>31,844</b>	46,164
	<b><u>257,323</u></b>	<u>260,362</u>

**Analysis of Deferred Income**

Deferred income consists of income received in respect of training income and grants to be utilised in future periods.

	<b>2025</b>	<b>2024</b>
	£	£
Brought forward at 1 April 2024	<b>157,426</b>	132,256
Released in the year	<b>(155,537)</b>	(130,366)
Deferred in the year	<b>177,304</b>	155,536
Carried forward at 31 March 2025	<b><u>179,193</u></b>	<u>157,426</u>

**CEREBRAL PALSY CYMRU**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**15. RESTRICTED FUNDS**

	At 01/04/2024	<u>Movement in Year</u>		At 31/03/2025
		Income	Expenditure	
<b><u>Fixed Assets Property Funds</u></b>				
Various Property Grants	176,874	-	(3,757)	173,117
Welsh Government Grant Property	1,412,500	-	(30,000)	1,382,500
Glamorgan GVS	9,550	-	(200)	9,350
Lottery Awards	9,417	-	(200)	9,217
Garfield Weston Phase 2	72,000	-	(1,500)	70,500
Bradbury Foundation	290,907	-	(6,000)	284,907
St James Place Charitable Foundation	2,412	-	(50)	2,362
	1,973,660	-	(41,707)	1,931,953
<b><u>Fixed Asset Equipment Funds</u></b>				
Sundry Small Specific Grants	6,576	-	(3,395)	3,181
<b><u>Better Start, Better Future Funds</u></b>				
The Masonic Charitable Foundation	14,850	-	(14,850)	-
National Lottery Community Fund People and Places 3	-	114,201	(114,201)	-
Simon Gibson Charitable Trust	-	5,844	(5,844)	-
John Horniman's Children's Trust	-	2,000	(2,000)	-
The Moondance Foundation	-	66,667	(66,667)	-
The Mosawi Foundation	-	3,333	(3,333)	-
The Oakdale Trust	-	1,000	(1,000)	-
James and Grace Anderson Trust	-	2,500	(2,500)	-
The Florence Shute Millennium Trust	-	3,600	(3,600)	-
The Waterloo Foundation	-	10,000	(10,000)	-
Garfield Weston Foundation	-	30,000	(30,000)	-
	14,850	239,145	(253,995)	-
<b><u>The Moondance Foundation</u></b>				
Therapist Funding	-	51,048	(51,048)	-
<b><u>WCVA</u></b>				
E Commerce Development	2,800	-	(1,650)	1,150
Volunteer Co-ordinator	-	24,996	(24,996)	-
Energy Efficiency Survey	-	1,000	-	1,000
	2,800	25,996	(26,646)	2,150
<b><u>Family Support Programme</u></b>				
The David Family Foundation	-	5,000	(5,000)	-
The Grace Trust	-	3,000	(3,000)	-
	-	8,000	(8,000)	-
	1,997,886	324,189	(384,791)	1,937,284

**CEREBRAL PALSY CYMRU**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**16. UNRESTRICTED DESIGNATED FUNDS**

	<b>Balance at 01.04.24</b>	<b>Reserve transfer</b>	<b>Expenditure</b>	<b>Balance 31.03.25</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Contingency Fund	300,000	-	-	<b>300,000</b>
Charity Development	721,678	-	(27,809)	<b>693,869</b>
	<u>1,021,678</u>	<u>-</u>	<u>(27,809)</u>	<u><b>993,869</b></u>

**Purpose of Funds**

Contingency Fund: Represents the minimum level of unrestricted revenue reserves that it is the charity's stated policy to maintain.

Charity Development Fund: Single grant from Moondance Foundation in 2017/18, half of which is used to finance an expansion in the charity's therapy services, while the other half is spent on the renovation of the property 1 The Courtyard, Ty Glas Avenue, Cardiff, CF14 5DX.

Funds relating to the property amounted to £639,138 at 31 March 2025 (2024 : £650,725), which is released in line with depreciation. Funds relating to service expansion and Cerebral Palsy register amounted to £54,731 as at 31 March 2025 (2024 : £70,953).

**17. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Tangible Fixed Assets</b>	<b>Net Current Assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>RESTRICTED FUNDS</b>	<b>1,936,284</b>	<b>1,000</b>	<b>1,937,284</b>
<b>UNRESTRICTED FUNDS</b>	<b>740,240</b>	<b>640,824</b>	<b>1,381,064</b>
	<u><b>2,676,524</b></u>	<u><b>641,824</b></u>	<u><b>3,318,348</b></u>

**18. FINANCIAL COMMITMENTS**

At 31 March 2025 the Charity had commitments under non-cancellable operating leases as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Payments Due</b>		
Within One Year	<b>67,000</b>	35,000
Between One and Five Years	<b>152,833</b>	131,250
	<u><b>219,833</b></u>	<u><b>166,250</b></u>

**19. RELATED PARTY TRANSACTIONS**

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity in the reporting period. No trustee expenses have been incurred in the reporting period

During the year:

Christine Barber received £9,292 (2024:£9,968) for the provision of early intervention tutoring services.

Vicky Stevenson received £938 (2024: Nil) for researching and writing “Patient Stories”.

A close family member of Jason Llewelyn’s received £27,850 (2024: £11,900) for consultancy work relating to the Charity reorganisation. Jason Llewelyn played no role in the decision to award or procure these services. The relative is an expert in the charity sector having held a number of senior roles.

All transactions with trustees and related parties were conducted on normal terms and at arm’s length.

**20. GOING CONCERN**

The commercial viability of the organisation is dependent upon continued support through grants, donations and other types of funding support, such as statutory funding from Local Health Boards.

**21. RECONCILIATION OF INCOME/(EXPENDITURE)  
TO NET CASH FLOWS FROM OPERATION ACTIVITIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Net movement in funds</b>	<b>(63,795)</b>	<b>(230,191)</b>
Add back:		
Depreciation	<b>95,755</b>	108,586
Loss on disposal of tangible fixed assets	-	3,592
Deduct:		
Investment and rental income	<b>(18,191)</b>	(8,688)
Decrease/(Increase) in stocks	<b>1,235</b>	(1,120)
Decrease/(Increase) in debtors	<b>(96,702)</b>	(53,235)
Increase/(Decrease) in creditors	<b>(3,041)</b>	68,694
<b>Net cash generated from/(used in) operating activities</b>	<b><u>(84,739)</u></b>	<b><u>(112,362)</u></b>

**22. COMPANY LIMITED BY GUARANTEE**

The organisation is a company limited by guarantee, and as such does not have a share capital.

Each member's liability is limited to an amount not exceeding £2.