



*Advance: The Institute for  
The Scotson Technique*

Registered Charity: 1026049

**Report of the Trustees and  
Financial Statements for the year ended  
31 August 2022**

**Advance: The Institute for The Scotson Technique**

**Financial Statements  
for the Year Ended 31 August 2022**

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## **Advance: The Institute for The Scotson Technique**

### **Report of the Trustees for the Year Ended 31 August 2022**

The trustees present their annual report and financial statements of the charity for the year ended 31 August 2022. The financial statements in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

#### **OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT**

The Charity is dedicated to provide an optimum level of therapeutic assistance for brain injured children and young adults. The Scotson Technique (TST) is a massage technique developed by the Charity's Clinical Director after many years of PhD research at University College, London. Respiratory measurements of every child show consistently improved breathing while the children's before and after pictures show equally consistent improvements in their posture. Moreover, parents/caregivers anecdotally report improvements in movement, general health, vision, digestion and behaviour as well as intellectual capacity. The children also receive Hyperbaric Oxygen Therapy and dietary assistance as a support to the main therapy. Advance teaches parents of children with conditions such as cerebral palsy and autism how to improve their child's breathing.

In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's public benefit guidance.

#### **ACHIEVEMENTS AND PERFORMANCE**

This year our Skype and Zoom consultations and training have substantially increased. Besides teaching parents to apply TST to their children Linda is also working hands on with more children at our centre.

A charitable well-wisher funded the publication of Linda's PhD thesis on Amazon together with two independent books made out of the penultimate chapter and her references.

Funding was also provided for a new website which includes the documentary film "Breathe" made about the history of Advance to date and its inspirational origin.

The trustees note that these projects help to make clear that not only do we have substantial positive observable results from our clients but the in-depth science behind our work is available to all who wish to enquire into it.

Besides the many and diverse neurological and physiological needs of the children and others in need of our help we are now working with a new cohort of children and adults with problems arising from Covid. We also see children with neurological damage as a consequence of brain tumours. All of these children have abnormal breathing patterns as evidenced by our "respiratory inductive plesymography" equipment that records patterns of upper and lower rib-cage breathing onto a computer screen. We have been fortunate to receive some funding during this period to purchase a new upgraded device which has been designed for us.

**Advance: The Institute for The Scotson Technique**

**Report of the Trustees  
for the Year Ended 31 August 2022**

**ACHIEVEMENTS AND PERFORMANCE (continued)**

We were also very fortunate to receive another grant to assist families and individuals in need of therapy. We have continued to work hard to keep our prices down as much as possible since it is obvious to us that there are many families seeking our help for their children who are unable to fund full treatment costs, we are therefore preparing to embark on more fund-raising appeals over the coming year.

**FINANCIAL REVIEW**

**Income**

The Charity reports an income from charitable activities of £84,404 (2021: £61,396) and donations of £7,495 (2021: £13,334). The net income was £3,558 (2021: net expenditure £6,252).

**Reserves policy**

For many years, the Trustees set the target level of reserves to maintain, where possible, sufficient reserves for up to 12 months expenditure in order to provide financial stability. The free reserves at 31 August 2022 were £74,622 (2021: £68,209). Although this amount is insufficient to cover 12 months of expenditure, the Trustees feel that the continued ongoing changes will help resolve the financial position.

**Plans for the future and going concern**

The trustees and remaining workers in the charity are making every effort to keep expenditure low whilst remaining committed to the valuable work carried out. The trustees intend on building on the clear improvements made in the year under review having made some difficult decisions in recent years. The early signs have been encouraging and the trustees believe that an upturn in results will be evident as a result.

Having carefully considered the circumstances and financial commitments of the Charity, at the date of signing this report, the Trustees are, despite their concerns, of the opinion that the Charity is still a going concern.

At present the trustees are in the process of planning a number of fundraising events which will further lift the profile of the charity as well as allow more families to benefit from the services provided.

**Advance: The Institute for The Scotson Technique**

**Report of the Trustees  
for the Year Ended 31 August 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is constituted by a 1993 Declaration of Trust and registered with the Charity Commissioners under charity number 1026049. The Trust Deed has been varied by a number of supplemental deeds and Scheme of the Charity Commissions dated 22 May 2001.

**Structure, Governance and Management**

The Trustees continue to ensure that policies and procedures necessary for the introduction and assistance of any new Trustees follow the guidelines of the Charity Commission. Trustees are appointed on the basis of skills required and are recommended by existing trustees.

**Organisational structure**

The Charity is run by a small team of dedicated employees who are responsible for the instruction of the therapeutic technique, the support of the families who bring their disabled children for assistance and the administrative organization. The day to day decisions are undertaken by the Charity's Clinical Director and Manager, Ms Scotson prior to being discussed with the team during informal or formal staff meetings.

The trustees have ensured that all appropriate measures have been put in place to protect the Charity and its finances from major risks.

**Advance: The Institute for The Scotson Technique**

**Report of the Trustees  
for the Year Ended 31 August 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered charity name**

Advance: The Institute for The Scotson Technique

**Other name used by the charity**

Advance

**Registered Charity number**

1026049

**Principal address**

The Bradbury House  
6 Station Road  
East Grinstead  
West Sussex  
RH19 1DJ

**Trustees**

Mr J Gardiner  
Mrs J Lawrence  
Mrs M Lyons

**Independent Examiner**

Mr L W Woodhams FCCA  
TN6 Ltd  
Pine Grove Enterprise Centre  
Pine Grove  
Crowborough  
East Sussex  
TN6 1DH

**Charity director**

Ms L Scotson

**Advance: The Institute for The Scotson Technique**  
**Balance sheet as at 31 August 2022**

	Notes	As at 31st August	
		2022	2021
		£	£
<b>FIXED ASSETS</b>			
Tangible assets	4	34,506	36,311
<b>CURRENT ASSETS</b>			
Debtors	5	5,394	3,201
Cash at bank and in hand		36,601	33,405
		<u>41,995</u>	<u>36,606</u>
<b>CREDITORS</b>			
Amounts Falling Due Within One Year	6	1,879	1,853
<b>NET CURRENT ASSETS</b>		<u>40,116</u>	<u>34,753</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>74,622</u>	<u>71,064</u>
<b>NET ASSETS</b>		<u>74,622</u>	<u>71,064</u>
<b>FUNDS</b>			
Restricted funds		-	2,855
Unrestricted funds		74,622	68,209
<b>TOTAL FUNDS</b>		<u>74,622</u>	<u>71,064</u>

Approved by the Trustees on 30 June 2023 and signed on their behalf by:

  
 John Gardiner

The notes on pages 9 - 12 form part of these financial statements

**Advance: The Institute for The Scotson Technique**

**Report of the Independent Examiner for the Year Ended 31 August 2021**

I report to the trustees on my examination of the accounts of the charity for the year ended 31st August 2022.

**Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of The Charities Act 2011 (the Act). The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Act).

I report in respect of my examination of the charity's accounts carried out under section 135 of the 2011 Act and in carrying out my examination, I have followed all the applicable directions given by the Charity

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....  
L W Woodhams FCCA  
TN6 Ltd  
Pine Grove Enterprise Centre  
Pine Grove  
Crowborough  
East Sussex  
TN6 1DH

Date: 30 June 2023

**Advance: The Institute for The Scotson Technique**  
**Statement of Financial Activities for the Year Ended 31 August 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>INCOME</b>					
Donations		7,495	-	7,495	13,334
Investment Income		2	-	2	-
<i>Charitable activities</i>					
TST physical programme		30,114	-	30,114	12,823
Hyperbaric oxygen		54,290	-	54,290	48,546
Other		-	-	-	27
<b>Total income</b>		91,901	-	91,901	74,730
<b>EXPENDITURE</b>					
<i>Charitable activities</i>					
TST physical programme	2	63,085	-	63,085	52,815
Hyperbaric oxygen	2	25,258	-	25,258	28,167
<b>Total expenditure</b>		88,343	-	88,343	80,982
<b>NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>					
		3,558	-	3,558	(6,252)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		68,209	2,855	71,064	77,316
Transfers between funds		2,855	- 2,855	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		74,622	-	74,622	71,064

The notes on pages 9 - 12 form part of these financial statements

**Advance: The Institute for The Scotson Technique**  
**Balance sheet as at 31 August 2022**

	Notes	As at 31st August	
		2022	2021
		£	£
<b>FIXED ASSETS</b>			
Tangible assets	4	34,506	36,311
<b>CURRENT ASSETS</b>			
Debtors	5	5,394	3,201
Cash at bank and in hand		36,601	33,405
		<u>41,995</u>	<u>36,606</u>
<b>CREDITORS</b>			
Amounts Falling Due Within One Year	6	1,879	1,853
<b>NET CURRENT ASSETS</b>		<u>40,116</u>	<u>34,753</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>74,622</u>	<u>71,064</u>
<b>NET ASSETS</b>		<u>74,622</u>	<u>71,064</u>
<b>FUNDS</b>			
Restricted funds		-	2,855
Unrestricted funds		74,622	68,209
<b>TOTAL FUNDS</b>		<u>74,622</u>	<u>71,064</u>

Approved by the Trustees on 30 June 2023 and signed on their behalf by:

  
 .....  
 John Gardiner

The notes on pages 9 - 12 form part of these financial statements

## **1 ACCOUNTING POLICIES**

### **Basis of preparation**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The trust constitutes a public benefit entity as defined by FRS 102.

### **Income recognition**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income is deferred if the donor has specified it must only be used in future accounting periods or the donor has imposed conditions which must be met before the Charity has unconditional entitlement.

### **Expenditure recognition**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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 resources.

### **Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

### **Allocation and apportionment of support and governance costs**

Support and governance costs have been allocated based on incoming resources from charitable activities. The allocation of support costs is analysed in note 2.

### **Tangible fixed assets**

Fixed assets are included at cost less depreciation. Depreciation is provide at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 4% on cost
Plant and Machinery	- 25% on cost
Fixtures and Fittings	- 25% on cost

Freehold land and property has not been depreciated this year as the Trustees believe the open market value of the property is in excess of the carrying value which is in accordance with the Charities SORP. Provision is made should any annual impairment review show that a permanent diminution in value of a property has occurred and is included in depreciation.

### **Taxation**

The charity is exempt from tax on its charitable activities.

**1 ACCOUNTING POLICIES (continued)**

**Fund accounting**

The Charity has a number of restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose. All other funds are unrestricted income funds. These funds are available for use in accordance with the charitable objectives at the discretion of the trustees.

**Operating leases**

Rentals paid under operating leases are charged to the statement of financial activity on a straight line basis over basis.

**2 CHARITABLE ACTIVITIES COST**

	<b>Year ended 31st August 2022</b>		
	Direct £	Support £	Total £
TST physical programme	53,729	9,356	63,085
Hyperbaric oxygen	8,391	16,867	25,258
	<u>62,120</u>	<u>26,223</u>	<u>88,343</u>
	<b>Year ended 31st August 2021</b>		
	Direct £	Support £	Total £
TST physical programme	46,447	6,368	52,815
Hyperbaric oxygen	4,057	24,110	28,167
	<u>50,504</u>	<u>30,478</u>	<u>80,982</u>

**3 TRUSTEES REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 (2021 - nil). Related party transactions are disclosed in note 7.

The Charity purchased trustee insurance on behalf of its trustees, within its annual insurance policy. The cost relating to this aspect of the insurance is approximately £500 (2021 - approximately £500).

**Advance: The Institute for The Scotson Technique**  
**Notes to the Financial Statements for the year ended 31 August 2022**

**4 TANGIBLE FIXED ASSETS**

	Freehold	Improvements to property	Plant and machinery	Fixtures and fittings	Totals
<b>COST</b>					
At 1 September 2021	80,000	123,862	60,931	46,123	310,916
Additions	-	-	-	1,685	1,685
Disposals	-	-	-	-	-
At 31 August 2022	80,000	123,862	60,931	47,808	312,601
<b>DONATIONS RECEIVED</b>					
At 1 September 2021	-	51,028	16,060	355	67,443
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 August 2022	-	51,028	16,060	355	67,443
<b>DEPRECIATION</b>					
At 1 September 2021	54,400	62,391	44,871	45,500	207,162
Charge for year	-	2,913	-	577	3,490
Disposals	-	-	-	-	-
At 31 August 2022	54,400	65,304	44,871	46,077	210,652
<b>NET BOOK VALUE</b>					
At 31 August 2022	25,600	7,530	-	1,376	34,506
At 31 August 2021	25,600	10,443	-	268	36,311

**5 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade debtors	186	636
Prepayments	3,208	2,565
Other debtors	2,000	-
	<u>5,394</u>	<u>3,201</u>

**6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2,022</b>	<b>2021</b>
	£	£
Trade creditors	603	655
Other creditors and accruals	1,276	1,198
	<u>1,879</u>	<u>1,853</u>

**7 RELATED PARTY DISCLOSURES**

Commissions were paid to the director, Linda Scotson, and her daughter, Lili Scotson totalling £32,237 and £21,492 respectively, for treatments supplied.

No other trustee or person related or connected by business to them has received any remuneration during the year (2021 - none).

**Advance: The Institute for The Scotson Technique**  
**Detailed income and expenditure account for the Year Ended 31 August 2022**

<b>INCOME</b>	<b>2022</b>	<b>2021</b>
<b>Voluntary income</b>		
Donations	7,495	13,334
<b>Investment income</b>		
Deposit account interest	2	-
<b>Incoming resources from charitable activities</b>		
TST physical programme	30,114	12,823
Hyperbaric oxygen	54,290	48,546
Other	-	27
	<u>84,404</u>	<u>61,396</u>
<b>Total income</b>	<b>91,901</b>	<b>74,730</b>
<b>EXPENDITURE</b>		
<b>Cost of generating voluntary income</b>	-	-
<b>Charitable activities - direct</b>		
Clinical commissions	53,729	46,447
Purchases	7,541	3,207
Insurance	850	850
	<u>62,120</u>	<u>50,504</u>
<b>Charitable activities - support</b>		
Insurance	4,758	3,448
Light, heat, water and rates	6,589	7,936
Telephone and website	5,087	3,135
Printing, postage, & stationery	283	368
Repairs and renewals and cleaning	1,467	8,834
Depreciation of tangible fixed assets	3,490	3,003
Sundry expenses	847	93
Bank charges	1,632	1,315
Professional fees	2,070	2,346
	<u>26,223</u>	<u>30,478</u>
<b>Total expenditure</b>	<b>88,343</b>	<b>80,982</b>
<b>Net income/(expenditure)</b>	<u><u>3,558</u></u>	<u><u>(6,252)</u></u>