

Charity registration number 1026049

**ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023**

# ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	M R Stedall J E Lawrence T A L Devere	(Appointed 6 May 2024)
<b>Charity number</b>	1026049	
<b>Registered office</b>	The Bradbury House 6 Station Road East Grinstead West Sussex RH19 1DJ	
<b>Independent examiner</b>	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT	

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# ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

## TRUSTEES' REPORT

*FOR THE YEAR ENDED 31 AUGUST 2023*

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The trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's 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 (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

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.

### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

#### *Significant activities and achievements against objectives*

Over the year the charity has continued to flourish helping both children and adults towards a better quality of life. This year we have noted an increase in children visiting us diagnosed with Long Covid and we have also seen increases in children with cancer. These children, as with children with neurological challenges such as cerebral palsy and autism, are all reported to have benefited in many encouraging ways from both hyperbaric oxygen therapy and the Scotson Technique.

The internet increasingly allows us to train parents who cannot physically visit us in the Scotson Technique. This has proved a wonderful help for children with neurological challenges including those with autism, cerebral palsy and developmental delay.

The charity continues to run on a very small budget, and we are consequently extremely grateful for donations, mindful that finances for parents, often single mothers needing our help for their children, continue to be difficult.

The work we do and its background is unique. We are fortunate to have a long standing and dedicated Patron in The Countess Sodes and have been blessed this year by donations coming to us from the CAF Bank of £8,296. This money has been used to help families on low incomes to receive therapy, on the general maintenance of our building and heating our building during the winter to keep families with circulatory vulnerable children warm while they are with us.

We remain dedicated to the research presented in Linda Scotson's PhD thesis (now available on Amazon) in the hope that it will ultimately be recognised and enable affordable online therapy training to be available to all whose health and wellbeing would benefit from the approach.

This year our accounts were delayed owing to the ill health of John Gardiner, a trustee and volunteer, who was formerly very actively supportive of the charity's many needs.

### **Financial review**

The Charity reports an income from charitable activities of £92,574 (2022: £84,404) and donations of £8,296 (2022: £7,495). The net expenditure was £3,389 (2022: net income £3,558).

### *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 2023 were £78,633 (2022: £74,622).

# ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 AUGUST 2023*

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

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.

The trustees who served during the year and up to the date of signature of the financial statements were:

M R Stedall

J E Lawrence

T A L Devere (Appointed 6 May 2024)

J Gardiner (Deceased April 2024)

### *Recruitment and appointment of trustees*

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 people 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 organisation. 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.

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



.....  
T A L Devere

**Trustee**

Date:  .....

# ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

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I report to the trustees on my examination of the financial statements of Advance: The Institute for the Scotson Technique (the charity) for the year ended 31 August 2023.

#### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

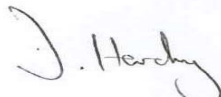
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**Darren Harding ACA FCCA DChA**  
Richard Place Dobson Services Limited  
1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

Dated: ..12.09.2024.....

# ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 AUGUST 2023*

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income from:</b>				<b>as restated</b>	
Donations and legacies	3	8,296	7,495	-	7,495
Charitable activities	4	92,574	84,404	-	84,404
Investments	5	31	2	-	2
<b>Total income</b>		100,901	91,901	-	91,901
<b>Expenditure on:</b>					
Charitable activities	6	104,290	88,343	-	88,343
<b>Total expenditure</b>		104,290	88,343	-	88,343
<b>Net income/(expenditure)</b>		(3,389)	3,558	-	3,558
Transfers between funds		-	2,855	(2,855)	-
<b>Other recognised gains and losses:</b>					
Revaluation of tangible fixed assets		-	7,400	-	7,400
<b>Net movement in funds</b>		(3,389)	13,813	(2,855)	10,958
<b>Reconciliation of funds:</b>					
Fund balances at 1 September 2022					
As originally reported		74,622	68,209	2,855	71,064
Prior year adjustment		7,400	-	-	-
As restated		82,022	68,209	2,855	71,064
<b>Fund balances at 31 August 2023</b>		78,633	82,022	-	82,022

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

## BALANCE SHEET

AS AT 31 AUGUST 2023

		2023		2022 as restated	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		36,353		41,906
<b>Current assets</b>					
Debtors	12	8,271		5,394	
Cash at bank and in hand		36,825		36,601	
		<u>45,096</u>		<u>41,995</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(2,816)</u>		<u>(1,879)</u>	
<b>Net current assets</b>			<u>42,280</u>		<u>40,116</u>
<b>Total assets less current liabilities</b>			<u>78,633</u>		<u>82,022</u>
<b>Net assets excluding pension liability</b>			<u>78,633</u>		<u>82,022</u>
			<u><u>78,633</u></u>		<u><u>82,022</u></u>
<b>The funds of the charity</b>					
Unrestricted funds			<u>78,633</u>		<u>82,022</u>
			<u>78,633</u>		<u>82,022</u>
			<u><u>78,633</u></u>		<u><u>82,022</u></u>

The financial statements were approved by the trustees on .....

*T Allen*

.....  
T A L Devere

Trustee

*6/09/24*

# ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2023

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#### 1 Accounting policies

##### Charity information

Advance: The Institute for the Scotson Technique is an unincorporated charity with a trust deed dated 20th July 1993 and latest updated at 18th October 2011. The registered office is: The Bradbury House, 6 Station Road, East Grinstead, West Sussex, RH19 1DJ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Investment income, which includes interest receivable is included in the Statement of Financial Activities in the year in which it is receivable.

# ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

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### 1 Accounting policies

(Continued)

Income is received from two charitable activities, which is, TST Physical Programme, and Hyperbaric Oxygen sales all of which is recognised in the year in which the income is receivable, which is when the charity becomes entitled to the resources.

Income from other trading activities relates to fundraising events, and this income is recognised in the year in which the income is receivable, which is when the event takes place.

#### 1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	0% Straight line
Improvements to property	4% Straight line
Plant and equipment	25% Straight line
Fixtures and fittings	25% Straight line

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.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

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

# ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

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### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

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### 3 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	8,296	7,495

### 4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>TST Physical Programme</b>		
Provision of treatments	33,050	30,114
<b>Hyperbaric Oxygen</b>		
Provision of treatments	59,524	54,290
	92,574	84,404

### 5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	31	2

# ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

### 6 Expenditure on charitable activities

	TST Physical Programme 2023 £	Hyperbaric Oxygen 2023 £	Total 2023 £	TST Physical Programme 2022 £	Hyperbaric Oxygen 2022 £	Total 2022 £
<b>Direct costs</b>						
Clinical commissions	66,939	-	66,939	53,729	-	53,729
Purchases	-	8,479	8,479	-	7,541	7,541
Insurance	-	375	375	-	850	850
	<u>66,939</u>	<u>8,854</u>	<u>75,793</u>	<u>53,729</u>	<u>8,391</u>	<u>62,120</u>
<b>Share of support and governance costs (see note 7)</b>						
Support	8,824	15,890	24,714	8,035	14,486	22,521
Governance	2,243	1,540	3,783	1,321	2,381	3,702
	<u>78,006</u>	<u>26,284</u>	<u>104,290</u>	<u>63,085</u>	<u>25,258</u>	<u>88,343</u>
<b>Analysis by fund</b>						
Unrestricted funds	<u>78,006</u>	<u>26,284</u>	<u>104,290</u>	<u>63,085</u>	<u>25,258</u>	<u>88,343</u>

### 7 Support costs allocated to activities

	2023 £	2022 £
Depreciation	5,553	3,490
Insurance	3,963	4,758
Light, heat, water & rates	6,790	6,589
Telephone & website	5,990	5,087
Printing, postage & stationery	590	283
Repairs & Maintenance	1,629	1,467
Sundry	199	847
Governance costs	3,783	3,702
	<u>28,497</u>	<u>26,223</u>
<b>Analysed between:</b>		
TST Physical Programme	11,067	9,356
Hyperbaric Oxygen	17,430	16,867
	<u>28,497</u>	<u>26,223</u>

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2022 - £nil).

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 (2022 - approximately £500).

# ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

### 9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

### 10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 11 Tangible fixed assets

	Freehold land and buildings £	Improvements to property £	Plant and equipment £	Fixtures and fittings £	Total £
<b>Cost</b>					
At 1 September 2022	80,000	123,862	60,931	47,808	312,601
At 31 August 2023	80,000	123,862	60,931	47,808	312,601
<b>Depreciation and impairment</b>					
At 1 September 2022	54,400	108,998	60,931	46,366	270,695
Depreciation charged in the year	-	4,954	-	599	5,553
At 31 August 2023	54,400	113,952	60,931	46,965	276,248
<b>Carrying amount</b>					
At 31 August 2023	25,600	9,910	-	843	36,353
At 31 August 2022	25,600	14,864	-	1,442	41,906

### 12 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	-	186
Other debtors	3,459	2,000
Prepayments and accrued income	4,812	3,208
	8,271	5,394

# ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 AUGUST 2023*

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**13 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	603
Other creditors	316	316
Accruals and deferred income	2,500	960
	<u>2,816</u>	<u>1,879</u>

**14 Prior year adjustment**

During the year the trustees conducted a full review of the fixed assets and the cost allocated to them. As a result of this review some of the adjustments impacted the previous period so these have been made accordingly.

**15 Related party transactions**

Commissions were paid to the clinical director, Linda Scotson, and her daughter, Lili Scotson totalling £40,163 (2022 - £32,237) and £26,776 (2022 - £21,492) respectively, for treatments supplied.