

Charity registration number 1026049 (England and Wales)

**ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2024**

# 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	

# ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

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# ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

## TRUSTEES' REPORT

*FOR THE YEAR ENDED 31 AUGUST 2024*

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The trustees present their annual report and financial statements for the year ended 31 August 2024.

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*

The trustees expressed their sorrow at the sudden death of their Chair John Gardiner on April 1<sup>st</sup> 2024. They deeply appreciated how much work John had volunteered to the charity using his many talents as a builder with considerable accountancy skills.

A new trustee Tania Devere was welcomed. The impressive nature of the charity's approach using The Scotson Technique was demonstrated in the progress of Tania's son, Hugo, who has cerebral palsy. Over the year Hugo's development was tracked by a series of videos which a very generous US supporter edited and placed on the front page of the charity's web site to encourage families to recognise the true potential of their special needs children. Families have already made inquiries and begun therapy as a consequence of the video tracking of Hugo's progress continues. More such on-going stories are planned.

The trustees all recognised that the charity continued to provide exceptional work relieving both physical and emotional suffering at low cost to sufferers. There was general agreement that this was only possible because both Linda and Lili Scotson saw their work a vocation rather than a job and were happy to work 7 days a week, into the evening when necessary, and were also happy to accept low payment.

It was recognised that since it would therefore be hard to find and train new therapists able to accept this job description, emphasis should instead be placed on training independent therapists throughout the world and that this should be the objective for the coming year.

The trustees were delighted that over the year the charity had received a generous donation of £1,000 from Lady Sondes, which helped finance the resurfacing of the yard outside the building to make it safe for visitors and to improve the yards general appearance.

The trustees also noted that thanks were also due to Ken Mearthy for encouraging Skyhorse publishers to update and republish Linda's book "The Other Child" both in the US and UK. It was hoped that this would further bring the charity's work into the public eye to the benefit of those needing help.

### **Financial review**

The Charity reports an income from charitable activities of £69,137 (2023: £92,574) and donations of £2,653 (2023: £8,296). The net expenditure was £17,671 (2023: net expenditure £3,389).

### *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 2024 were £60,962(2023: £78,633).

# ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 AUGUST 2024*

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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: .....05/06/2025.....

# 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 2024.

#### **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.

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

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

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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: .05/06/2025.....

# ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 AUGUST 2024*

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		Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Notes		
<b>Income from:</b>			
Donations and legacies	3	2,653	8,296
Charitable activities	4	69,137	92,574
Investments	5	47	31
		<hr/>	<hr/>
<b>Total income</b>		71,837	100,901
		<hr/> <hr/>	<hr/> <hr/>
<b>Expenditure on:</b>			
Charitable activities	6	89,341	104,290
Other expenditure	10	167	-
		<hr/>	<hr/>
<b>Total expenditure</b>		89,508	104,290
		<hr/> <hr/>	<hr/> <hr/>
<b>Net expenditure and movement in funds</b>		(17,671)	(3,389)
<b>Reconciliation of funds:</b>			
Fund balances at 1 September 2023		78,633	82,022
		<hr/>	<hr/>
<b>Fund balances at 31 August 2024</b>		60,962	78,633
		<hr/> <hr/>	<hr/> <hr/>

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 2024

		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		30,895		36,353
<b>Current assets</b>					
Debtors	13	3,313		8,271	
Cash at bank and in hand		32,754		36,825	
		<u>36,067</u>		<u>45,096</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(6,000)</u>		<u>(2,816)</u>	
<b>Net current assets</b>			<u>30,067</u>		<u>42,280</u>
<b>Net assets</b>			<u>60,962</u>		<u>78,633</u>
<b>The funds of the charity</b>					
Unrestricted funds			<u>60,962</u>		<u>78,633</u>
			<u>60,962</u>		<u>78,633</u>

The financial statements were approved by the trustees on 05/06/2025



.....  
T A L Devere  
Trustee

# ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 AUGUST 2024*

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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.

#### 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.

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.

# ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

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### 1 Accounting policies

(Continued)

#### 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.

#### 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.

# ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

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### 1 Accounting policies

(Continued)

#### *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.

### 2 Critical accounting estimates and judgements

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

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

### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	2,653	8,296

# ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>TST Physical Programme</b>		
Provision of treatments	26,028	33,050
<b>Hyperbaric Oxygen</b>		
Provision of treatments	43,109	59,524
	<u>69,137</u>	<u>92,574</u>

### 5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	47	31
	<u>47</u>	<u>31</u>

### 6 Expenditure on charitable activities

	TST Physical Programme 2024 £	Hyperbaric Oxygen 2024 £	Total 2024 £	TST Physical Programme 2023 £	Hyperbaric Oxygen 2023 £	Total 2023 £
<b>Direct costs</b>						
Clinical commissions	48,579	-	48,579	66,939	-	66,939
Purchases	-	9,276	9,276	-	8,479	8,479
Insurance	-	9,991	9,991	-	375	375
	<u>48,579</u>	<u>19,267</u>	<u>67,846</u>	<u>66,939</u>	<u>8,854</u>	<u>75,793</u>
<b>Share of support and governance costs (see note 7)</b>						
Support	6,043	10,009	16,052	8,824	15,890	24,714
Governance	2,049	3,394	5,443	2,243	1,540	3,783
	<u>56,671</u>	<u>32,670</u>	<u>89,341</u>	<u>78,006</u>	<u>26,284</u>	<u>104,290</u>
<b>Analysis by fund</b>						
Unrestricted funds	<u>56,671</u>	<u>32,670</u>	<u>89,341</u>	<u>78,006</u>	<u>26,284</u>	<u>104,290</u>

# ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 7 Support costs allocated to activities

	2024	2023
	£	£
Depreciation	5,293	5,553
Insurance	-	3,963
Light, heat, water & rates	5,506	6,790
Telephone & website	1,564	5,990
Printing, postage & stationery	259	590
Repairs & Maintenance	2,843	1,629
Sundry	587	199
Governance costs	5,443	3,783
	<u>21,495</u>	<u>28,497</u>
<b>Analysed between:</b>		
TST Physical Programme	8,092	11,067
Hyperbaric Oxygen	13,403	17,430
	<u>21,495</u>	<u>28,497</u>

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2023 - £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 (2023 - approximately £500).

### 9 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Total	-	-

### 10 Other expenditure

	Unrestricted	Unrestricted
	funds	funds
	2024	2023
	£	£
Net loss on disposal of tangible fixed assets	167	-

### 11 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.

# ADVANCE: THE INSTITUTE FOR THE SCOTSON TECHNIQUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 12 Tangible fixed assets

	Freehold land and buildings	Improvements to property	Plant and equipment	Fixtures and fittings	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 September 2023	80,000	123,862	60,931	47,808	312,601
Disposals	-	-	(42,419)	(46,455)	(88,874)
At 31 August 2024	80,000	123,862	18,512	1,353	223,727
<b>Depreciation and impairment</b>					
At 1 September 2023	54,400	113,952	60,931	46,965	276,248
Depreciation charged in the year	-	4,954	-	338	5,292
Eliminated in respect of disposals	-	-	(42,419)	(46,289)	(88,708)
At 31 August 2024	54,400	118,906	18,512	1,014	192,832
<b>Carrying amount</b>					
At 31 August 2024	25,600	4,956	-	339	30,895
At 31 August 2023	25,600	9,910	-	843	36,353

### 13 Debtors

	2024	2023
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	-	3,459
Prepayments and accrued income	3,313	4,812
	3,313	8,271

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

	2024	2023
	£	£
Other creditors	-	316
Accruals and deferred income	6,000	2,500
	6,000	2,816

### 15 Related party transactions

Commissions were paid to the clinical director, Linda Scotson, and her daughter, Lili Scotson totalling £29,314 (2023 - £40,163) and £19,581 (2023 - £26,776) respectively, for treatments supplied.