

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

Report of the Trustees and
Audited Financial Statements
for the Year Ended 31 March 2025
for
The Scottish Centre For Children With
Motor Impairments

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

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for the Year Ended 31 March 2025**

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

**Report of the Trustees
for the Year Ended 31 March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

To achieve these purposes the SCCMI provides the following services:

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

What makes us different?

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

**The Scottish Centre For Children With
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**Report of the Trustees
for the Year Ended 31 March 2025**

OBJECTIVES AND ACTIVITIES

Public benefit

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

The Scottish Centre for Children with Motor Impairments continues to deliver substantial public benefit in Scotland through its comprehensive support for children with neurological conditions and motor impairments. Our integrated approach to education, therapy, and care enhances each child's health and wellbeing, supporting them to achieve their potential and maximise their independence.

The Centre's commitment to innovation and collaboration has strengthened its position as a leader in specialised education, therapy and care for children with complex health and learning needs. Through partnerships with educational and health institutions, we continue to drive advancement in educational and therapeutic practices, improving outcomes not only for the children we serve directly but contributing to sector-wide improvement.

Volunteers

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

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

**Report of the Trustees
for the Year Ended 31 March 2025**

STRATEGIC REPORT

Achievements and performance

Charitable activities

Overview

The year 2024-2025 has been transformative for The SCCMI, marked by significant achievements in educational excellence, strategic development, and our commitment to children's rights. We have successfully navigated a period of growth while maintaining our focus on delivering exceptional outcomes for the children and families we serve. Our school roll has grown to 20 children, reflecting increasing recognition of our specialist expertise and the growing demand for our services across Scotland.

Educational Excellence and Achievement

Our commitment to educational excellence has been recognised through outstanding achievements across all phases of our provision. We are particularly proud that our senior phase students achieved an exceptional 20 Scottish National Qualification awards at National One level, demonstrating the effectiveness of our personalised, integrated approach to learning.

The implementation of our comprehensive curriculum renewal has yielded remarkable results. Our new integrated education, health and care curriculum, focused on interdisciplinary and non-linear learning, has enhanced our ability to meet each child's unique needs while promoting their holistic development. The curriculum's emphasis on communication as the foundation of learning has been particularly successful, with notable improvements in children's engagement and progress.

Our attendance rates continue to exceed expectations, averaging 88% across the school year - a remarkable achievement given the complex healthcare needs of our student population. This reflects our proactive approach to health management, strong partnerships with NHS colleagues, and our commitment to ensuring every child can access their education consistently.

A particularly proud moment was celebrating the graduation of our very first senior phase pupil, who had been with us for over 12 years. This milestone represents the culmination of our through-school approach and demonstrates the transformative impact of sustained, specialist support.

Rights Respecting Schools and Children's Rights

A significant milestone this year was achieving our Bronze Level Rights Respecting Schools Award, formally recognising our comprehensive integration of children's rights throughout our practice. This achievement reflects our commitment to ensuring every child, regardless of their abilities or challenges, has their voice heard and their rights respected. We are now actively working towards our Silver Level certification, further cementing our position as a leader in rights-based practice.

The incorporation of the United Nations Convention on the Rights of the Child into Scots law has provided additional impetus to our work, and we have embraced this opportunity to champion the rights of children with complex needs. Our approach ensures that children's rights are central to our planning and service delivery, with tailored communication methods empowering children to understand their rights and meaningfully influence decisions that impact their lives.

Parental and Pupil Engagement

Our Parent Council and newly established Pupil Council have played an active role in shaping school life, from reviewing communication strategies to organising events and providing feedback on key policies. The introduction of digital home-school communication and a new parental engagement framework has further strengthened our partnership with families.

Communication and Literacy Leadership

Our Centre-wide implementation of PODD (Pragmatic Organisation Dynamic Display) continues to set the standard for communication support. The success of our "Wear Your Words" campaign has created an immersive communication environment where all staff actively model and support alternative communication methods. This approach has resulted in increased communication attempts, greater confidence in self-expression, and improved social interactions among our pupils.

The Scottish Centre For Children With Motor Impairments

Report of the Trustees for the Year Ended 31 March 2025

The development of comprehensive literacy baseline assessments has enabled us to provide more targeted support, ensuring each student receives personalised literacy instruction that builds on their individual strengths and addresses their specific needs.

Assistive Technology and Digital Innovation

Our smart classroom initiatives, featuring eye gaze systems and environmental controls, continue to break down barriers to learning and communication. Each child's assistive technology support is personalised to enhance engagement, independence, and achievement, with solutions evolving alongside their development.

Our commitment to innovation extends to exploring cutting-edge developments in artificial intelligence, virtual reality, and brain-computer interfaces, positioning us at the forefront of assistive technology in education.

Early Intervention Programme Development

Our Early Intervention Programme has been successfully re-profiled to provide sustainable, high-quality support for children aged 0-5 years across Scotland. Through our Music Space sessions in partnership with Nordoff & Robbins and the introduction of Water Space sessions with Turtle Tots, we have supported 31 children and their families, with families travelling from as far as Aberdeenshire, Moray, and the Borders.

This programme demonstrates our national reach and reinforces our position as a Scotland-wide resource for families of children with complex needs. The programme's success in supporting early identification and intervention has resulted in several children progressing to our nursery provision, creating a valuable pathway for continued support.

Strategic Partnerships and Recognition

Our partnerships have continued to flourish, enhancing the breadth and quality of our services. Notable collaborations include our ongoing work with Nordoff & Robbins, our Renaissance Project partnership with Stirling Castle, and our innovative work with Soundplay Project using technology and sound to create accessible interactive installations.

Community Engagement and Recognition

Our inaugural Showcase Event in October welcomed key stakeholders including Education Scotland representatives, local councillors, and partner organisations. The overwhelmingly positive feedback, particularly from the Children's Commissioner, affirmed the outstanding quality of our work and its impact on children and families.

The achievement of our second LEAF Award, focusing on Forest and Water themes, demonstrates our commitment to outdoor learning and environmental engagement, providing diverse learning experiences that connect children with the natural world.

The successful residential trip to Bendrigg Activity Centre marked a significant milestone, providing our senior pupils with transformative experiences in canoeing, abseiling, rock climbing, and zip lining. This achievement exemplifies our belief in the potential of every child and our commitment to providing enriching opportunities that build independence and confidence.

Facilities and Infrastructure Development

Our facilities require ongoing investment to support future opportunities and services. We are actively exploring avenues to optimise revenue from existing assets and investigating estate restructuring options to support long-term sustainability and strategic development opportunities.

However, significant investments have been made in our facilities to support our growing services and evolving needs. The establishment of our dedicated therapy room with fixed Rebound facility has enhanced our physical therapy capabilities, while our fully accessible nursery provision meets all contemporary regulatory standards despite the challenges of operating within a 30-year-old building.

Charity Finances

The Trustees are committed to maintaining and enhancing the charity's financial health while investing strategically in our future sustainability. This year we report a managed financial position that reflects our continued investment in staff development, infrastructure enhancement, and service expansion as we build capacity for future growth.

Our diversified funding approach, combining local authority fees, Scottish Government grant funding, and targeted investments, provides a stable foundation for our operations while supporting our strategic objectives. The growth in our school roll and expansion of our Early Intervention Programme demonstrates increasing demand for our specialist services and validates our strategic direction.

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

**Report of the Trustees
for the Year Ended 31 March 2025**

Final Thoughts

We are delighted to report that the Centre continues to thrive, delivering innovative, high-quality services that make a real difference to the lives of children with motor impairments and their families. Our balanced focus on excellence in service delivery, strategic development, and financial sustainability positions us well for continued growth and impact in the years ahead.

The achievements outlined in this report reflect not only the dedication of our exceptional team but also the trust placed in us by families, commissioners, and partners across Scotland. As we move forward, we remain committed to our vision of a Scotland where every child, no matter their challenges, is supported to reach their full potential.

Financial review

Financial position

The financial statements show the overall position of the charity as at 31 March 2025, its incoming resources and the application of these resources for the year ended that date.

Income received during the year totalled £3,100,058 (2024: £2,886,941) and expenditure totalled £3,026,262 (2024: £2,986,545). The charity has generated a surplus of £73,796 (2024: £99,604 deficit) excluding the actuarial gain on defined benefit schemes of £690,000 (2024: £322,000).

The multi-employer defined benefit pension plan, recognised in the Financial Statements within the Pension Fund, reflected an asset of £3,649,000 as at 31 March 2025 (2024: £2,939,000). This has no direct impact on the charity as the underlying assets are held separately from the assets of the charity in independently administered funds. Further details on the accounting policy can be found in note 1.

Principal funding sources

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

Investment policy and objectives

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

Reserves policy

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

The unrestricted Development Fund represents the reserves available for general purposes of £148,310 (2024: £148,310). Designated funds includes the Pension Fund and the Legacy Fund. The Pension Fund reflects the movement of the pension funds in the year, determined by the defined benefit Actuarial Report with closing reserves of £3,649,000 (2024: £2,939,000). The Legacy Fund totals £75,000 (2024: £75,000) and can be utilised at the discretion of the Trustees.

Restricted funds, which are not available for general purposes, total £3,112,365 (2024: £3,058,569). This figure includes the net book value of fixed assets of £1,691,700 (2024: £1,837,258) and investment property of £675,000 (2024: £675,000) which would only be distributable when realised through sale of the assets. Other restricted reserves will be distributable when attaching conditions have been met.

Total funds as at the year end were £6,984,675 (2024: £6,220,879).

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

Going concern

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

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

**Report of the Trustees
for the Year Ended 31 March 2025**

STRATEGIC REPORT

Financial review

Financial and risk management

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

The Board continues to monitor three primary organisational risks:

- Workforce development and retention is critical as we support children with increasingly complex healthcare needs. Our comprehensive professional development programme, enhanced employment frameworks, and investment in specialist training ensure we maintain our highly skilled and resilient team.

- Financial sustainability remains our primary focus, with 71% of funding recovered through local authority fees. We are actively mitigating risks through service diversification, strategic partnerships, and our planned expansion of the Early Intervention Programme to demonstrate national value and support future commissioning arrangements.

- Infrastructure development continues to require strategic investment as we modernise our 30-year-old facilities. Our planned estate consolidation and capital development programme will support our long-term sustainability and enable service expansion, including our proposed inclusive nursery.

Principal risks and uncertainties

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

Future plans

As we look ahead, we do so with confidence and ambition. Our strategic focus on growing our school roll, developing our Early Intervention Programme, and establishing an inclusive nursery reflects our commitment to expanding access to our specialist services. The planned curriculum renewal and modernisation of our Child's Planning systems will ensure we continue to meet the evolving needs of children with complex communication, learning, health and care needs.

Our commitment to securing sustainable funding through diversified sources, while maintaining our core mission, positions us well for future growth and impact. The potential discharge of Scottish Ministers' securities on our estate will provide additional flexibility for capital development and service expansion.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

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

Organisational structure

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

**The Scottish Centre For Children With
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**Report of the Trustees
for the Year Ended 31 March 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC129291 (Scotland)

Registered Charity number

SC008428

Registered office

Craighalbert Centre
1 Craighalbert Way
Cumbernauld
G68 0LS

Trustees

Mr G Callan (resigned 23.6.25)
Mrs L Gray
Mrs M C Morgan
Dr L A Vannan
Ms M A Smith
Ms K McMaster
Mr R Wight
Mrs H Bauld
Mr S Leonard (appointed 15.7.25)
Mr J Watson (appointed 15.7.25)
Mr D M L Forsyth (appointed 1.1.25)
Ms H L Gray (appointed 1.1.25)

Auditors

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

Solicitors

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

Bankers

The Royal Bank of Scotland plc
18 Tay Walk
Cumbernauld
G67 1DE

Chief Executive

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

**Report of the Trustees
for the Year Ended 31 March 2025**

TRUSTEES' RESPONSIBILITY STATEMENT

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

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

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

Auditors

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

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 31 October 2025 and signed on the board's behalf by:

Signed by:



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Mr D M L Forsyth - Trustee

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

Opinion

We have audited the financial statements of The Scottish Centre For Children With Motor Impairments (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 22 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Report of the Independent Auditors to the Trustees and Members of
The Scottish Centre For Children With
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Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach and assessment were as follows:

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

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

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

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

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

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

Review all Minutes of Meetings of those charged with governance, Reports and correspondence with HMRC and legal advisers. Perform audit testing which covers the audit assumptions of: existence, completeness, rights and obligations, accuracy and valuation in respect of income recognition and expenditure incurred.

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

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

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

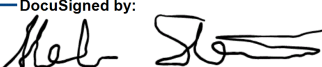
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance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

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

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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

31 October 2025

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

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	29,670	29,670	33,394
Charitable activities	5				
Main charitable activities		-	2,652,840	2,652,840	2,473,073
Other trading activities	3	-	6,464	6,464	10,274
Investment income	4	385,240	25,844	411,084	370,200
Total		<u>385,240</u>	<u>2,714,818</u>	<u>3,100,058</u>	<u>2,886,941</u>
EXPENDITURE ON					
Raising funds	6	-	-	-	1,681
Charitable activities	7				
Main charitable activities		<u>365,240</u>	<u>2,661,022</u>	<u>3,026,262</u>	<u>2,984,864</u>
Total		<u>365,240</u>	<u>2,661,022</u>	<u>3,026,262</u>	<u>2,986,545</u>
NET INCOME/(EXPENDITURE)		20,000	53,796	73,796	(99,604)
Other recognised gains/(losses)					
Actuarial gains on defined benefit schemes		<u>690,000</u>	-	<u>690,000</u>	<u>322,000</u>
Net movement in funds		710,000	53,796	763,796	222,396
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>3,162,310</u>	<u>3,058,569</u>	<u>6,220,879</u>	<u>5,998,483</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>3,872,310</u></u>	<u><u>3,112,365</u></u>	<u><u>6,984,675</u></u>	<u><u>6,220,879</u></u>

The notes form part of these financial statements

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

Balance Sheet
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	14	-	1,691,700	1,691,700	1,837,258
Investment property	15	-	675,000	675,000	675,000
		<hr/>	<hr/>	<hr/>	<hr/>
		-	2,366,700	2,366,700	2,512,258
CURRENT ASSETS					
Debtors	16	-	303,843	303,843	340,158
Cash at bank and in hand		223,310	528,320	751,630	502,673
		<hr/>	<hr/>	<hr/>	<hr/>
		223,310	832,163	1,055,473	842,831
CREDITORS					
Amounts falling due within one year	17	-	(86,498)	(86,498)	(73,210)
		<hr/>	<hr/>	<hr/>	<hr/>
NET CURRENT ASSETS		223,310	745,665	968,975	769,621
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		223,310	3,112,365	3,335,675	3,281,879
PENSION ASSET	20	3,649,000	-	3,649,000	2,939,000
		<hr/>	<hr/>	<hr/>	<hr/>
NET ASSETS		3,872,310	3,112,365	6,984,675	6,220,879
		<hr/>	<hr/>	<hr/>	<hr/>
FUNDS	19				
Unrestricted funds				3,872,310	3,162,311
Restricted funds				3,112,365	3,058,568
				<hr/>	<hr/>
TOTAL FUNDS				6,984,675	6,220,879
				<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 October 2025 and were signed on its behalf by:

Signed by:


67862217EAD48F...

Mr D M L Forsyth - Trustee

The notes form part of these financial statements

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

**Cash Flow Statement
for the Year Ended 31 March 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	265,569	(195,033)
Net cash provided by/(used in) operating activities		265,569	(195,033)
Cash flows from investing activities			
Purchase of tangible fixed assets		(25,210)	(160,554)
Interest received		8,598	9,235
Net cash used in investing activities		(16,612)	(151,319)
Change in cash and cash equivalents in the reporting period		248,957	(346,352)
Cash and cash equivalents at the beginning of the reporting period		502,673	849,025
Cash and cash equivalents at the end of the reporting period		751,630	502,673

The notes form part of these financial statements

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

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2025**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	73,796	(99,604)
Adjustments for:		
Depreciation charges	126,461	136,815
Interest received	(8,598)	(9,235)
Decrease/(increase) in debtors	36,316	(110,637)
Increase/(decrease) in creditors	13,288	(22,374)
Difference between pension charge and cash contributions	24,306	(89,998)
Net cash provided by/(used in) operations	<u>265,569</u>	<u>(195,033)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	502,673	248,957	751,630
	<u>502,673</u>	<u>248,957</u>	<u>751,630</u>
Total	<u>502,673</u>	<u>248,957</u>	<u>751,630</u>

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

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Presentation currency

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

Going concern

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

Critical accounting judgements and key sources of estimation uncertainty

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

Income

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

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

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

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

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

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

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES - continued

Expenditure

Expenditure has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources. Expenditure is recognised on an accrual basis when a legal liability is incurred, payment of the liability is probable and the amount can be measured reliably. The amount excludes VAT where VAT is recoverable. Any input VAT not recoverable under partial-exemption rules is recognised as irrecoverable VAT in the Statement of Financial Activities.

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

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

Allocation and apportionment of costs

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

Tangible fixed assets

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

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

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

Investment property

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

Taxation

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

Fund accounting

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

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

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

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

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

Financial instruments

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

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

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

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

Employment benefits

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

Volunteers

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

Provision for liabilities

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

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	29,162	32,557
Subscriptions	40	50
Gift aid	468	787
	<u>29,670</u>	<u>33,394</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	955	21
Rents received	4,697	9,423
Catering	812	830
	<u>6,464</u>	<u>10,274</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Investment property rent received	23,486	20,965
Deposit account interest	8,598	9,235
Def. benefit pension interest	379,000	340,000
	<u>411,084</u>	<u>370,200</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
		£	£
Grants	Activity		
	Main charitable activities	820,062	822,361
Fees day pupils	Main charitable activities	1,832,778	1,650,712
		<u>2,652,840</u>	<u>2,473,073</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Scottish Government for Learning & Development	765,251	765,251
Scottish Government Pupil Equity Fund	17,150	17,150
North Lanarkshire Council	9,311	-
Corra Foundation	28,350	28,350
Bank of Scotland Foundation	-	11,610
	<u>820,062</u>	<u>822,361</u>

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

6. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Fundraising expenses	-	1,681
	<u> </u>	<u> </u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Main charitable activities	1,676,602	1,349,660	3,026,262
	<u> </u>	<u> </u>	<u> </u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	1,386,991	1,239,290
Teaching materials	3,851	16,830
Consumables and repairs	18,216	31,525
Staff training - all	6,137	4,948
Staff training - individual	11,760	20,335
Staff training - teams	8,007	5,029
Healthcare	1,640	7,421
Interest payable and similar charges	240,000	220,000
	<u> </u>	<u> </u>
	1,676,602	1,545,378
	<u> </u>	<u> </u>

9. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Main charitable activities	1,340,112	9,548	1,349,660
	<u> </u>	<u> </u>	<u> </u>

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

Management

	2025	2024
	Main charitable activities £	Total activities £
Wages	561,263	605,293
Social security	59,627	64,434
Pensions	107,687	122,874
Other operating leases	2,429	3,365
Rates and water	14,533	14,755
Insurance	66,924	64,579
Light and heat	156,554	175,250
Telephone	14,782	17,557
	<u> </u>	<u> </u>
Carried forward	983,799	1,068,107

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

9. SUPPORT COSTS - continued

Management - continued

	2025 Main charitable activities £	2024 Total activities £
Brought forward	983,799	1,068,107
Postage and stationery	9,619	16,265
Marketing & publicity	5,404	-
Sundries	18,129	14,093
Irrecoverable VAT	9,728	-
Food purchases	8,851	9,462
Cleaning	12,437	7,964
Repairs	83,488	80,618
Travel	3,422	15,875
Subscriptions and licences	18,187	15,423
Recruitment	6,809	7,917
Computer expenses	898	1,086
Professional fees	34,926	44,369
Bank charges	204	198
Support staff training	890	869
Childrens projects	13,867	-
Payroll fees	2,993	11,593
Depreciation of tangible and heritage assets	126,461	136,815
	<u>1,340,112</u>	<u>1,430,654</u>

Governance costs

	2025 Main charitable activities £	2024 Total activities £
Auditors' remuneration	6,548	8,832
Auditors' remuneration for non audit work	3,000	-
	<u>9,548</u>	<u>8,832</u>

10. NET INCOME/(EXPENDITURE)

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

	2025 £	2024 £
Auditors' remuneration	6,548	8,832
Other non-audit services	3,000	-
Depreciation - owned assets	126,462	136,817
Other operating leases	2,429	3,365
	<u>138,439</u>	<u>150,014</u>

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

11. TRUSTEES' REMUNERATION AND BENEFITS

In the year to 31 March 2025, a retirement gift amounting to £145 was made to trustee Gregory Callan. No other remuneration or benefits were paid to trustees for the year to 31 March 2025 (2024 £Nil).

Trustees' expenses

There were no expenses paid to Trustees during the year (2024 £Nil).

12. STAFF COSTS

	2025 £	2024 £
Wages and salaries	1,635,411	1,542,209
Social security costs	164,415	156,139
Other pension costs	315,742	333,543
	<u>2,115,568</u>	<u>2,031,891</u>

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

	2025	2024
Administration	10	10
Teaching staff	38	35
Key management	5	5
	<u>53</u>	<u>50</u>

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

	2025	2024
£60,001 - £70,000	0	1
£70,001 - £80,000	4	3
£80,001 - £90,000	0	1
£90,001 - £100,000	1	0
	<u>5</u>	<u>5</u>

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	33,394	33,394
Charitable activities			
Main charitable activities	11,547	2,461,526	2,473,073
Other trading activities	-	10,274	10,274
Investment income	347,182	23,018	370,200
Total	<u>358,729</u>	<u>2,528,212</u>	<u>2,886,941</u>
EXPENDITURE ON			
Raising funds	-	1,681	1,681

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
Main charitable activities	261,547	2,723,317	2,984,864
Total	261,547	2,724,998	2,986,545
NET INCOME/(EXPENDITURE)	97,182	(196,786)	(99,604)
Transfers between funds	(71,214)	71,214	-
Other recognised gains/(losses)			
Actuarial gains on defined benefit schemes	322,000	-	322,000
Net movement in funds	347,968	(125,572)	222,396
RECONCILIATION OF FUNDS			
Total funds brought forward	2,814,343	3,184,140	5,998,483
TOTAL FUNDS CARRIED FORWARD	3,162,311	3,058,568	6,220,879

14. TANGIBLE FIXED ASSETS

	Freehold property £	Land £	Plant and machinery £	Totals £
COST				
At 1 April 2024	2,994,100	43,051	288,585	3,325,736
Additions	-	-	25,210	25,210
Disposals	(54,731)	-	(15,191)	(69,922)
Reclassification	(22,344)	-	(21,963)	(44,307)
At 31 March 2025	2,917,025	43,051	276,641	3,236,717
DEPRECIATION				
At 1 April 2024	1,339,597	-	148,881	1,488,478
Charge for year	72,761	-	53,701	126,462
Eliminated on disposal	(54,732)	-	(15,191)	(69,923)
At 31 March 2025	1,357,626	-	187,391	1,545,017
NET BOOK VALUE				
At 31 March 2025	1,559,399	43,051	89,250	1,691,700
At 31 March 2024	1,654,503	43,051	139,704	1,837,258

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

15. INVESTMENT PROPERTY

£

FAIR VALUE

At 1 April 2024
and 31 March 2025

675,000

NET BOOK VALUE

At 31 March 2025

675,000

At 31 March 2024

675,000

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

Fair value at 31 March 2025 is represented by:

£

Valuation in 2020

366,950

Valuation in 2023

105,000

Cost

203,050

675,000

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	252,895	289,321
Prepayments	50,948	50,837
	<u>303,843</u>	<u>340,158</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
VAT	26,162	-
Accrued expenses	60,336	73,210
	<u>86,498</u>	<u>73,210</u>

18. LEASING AGREEMENTS

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

	2025	2024
	£	£
Within one year	844	280

The Scottish Centre For Children With
Motor Impairments

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

19. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
Development Fund	148,310	-	148,310
Pension Fund	2,939,000	710,000	3,649,000
Legacy Fund	75,000	-	75,000
	<hr/> 3,162,310	<hr/> 710,000	<hr/> 3,872,310
Restricted funds			
Revenue Fund	590,072	137,680	727,752
Capital Fund	2,432,663	(63,531)	2,369,132
Wellbeing Fund	16,024	(3,469)	12,555
Covid 19 Fund	19,810	(16,884)	2,926
	<hr/> 3,058,569	<hr/> 53,796	<hr/> 3,112,365
TOTAL FUNDS	<hr/> <hr/> 6,220,879	<hr/> <hr/> 763,796	<hr/> <hr/> 6,984,675

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Development Fund	6,240	(6,240)	-	-
Pension Fund	379,000	(359,000)	690,000	710,000
	<hr/> 385,240	<hr/> (365,240)	<hr/> 690,000	<hr/> 710,000
Restricted funds				
Revenue Fund	2,634,461	(2,496,781)	-	137,680
Early Intervention Programme	28,350	(28,350)	-	-
Capital Fund	31,149	(94,680)	-	(63,531)
Employer Pension Contribution Fund	11,547	(11,547)	-	-
Wellbeing Fund	-	(3,469)	-	(3,469)
Covid 19 Fund	-	(16,884)	-	(16,884)
Campsie Fund	9,311	(9,311)	-	-
	<hr/> 2,714,818	<hr/> (2,661,022)	<hr/> -	<hr/> 53,796
TOTAL FUNDS	<hr/> <hr/> 3,100,058	<hr/> <hr/> (3,026,262)	<hr/> <hr/> 690,000	<hr/> <hr/> 763,796

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

Unrestricted Fund

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

Unrestricted Designated Fund

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

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

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

19. MOVEMENT IN FUNDS - continued

Restricted Funds

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

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

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

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

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

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

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

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

20. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates three multi-employer defined benefit pension schemes. The assets of these schemes are held separately in independently administered funds. The pensions are: Scottish Teachers' Superannuation Scheme, National Health Service Superannuation Scheme (Scotland) (NHSSS) and Strathclyde Pension Fund. The total pension charge during the year to 31 March 2025 was £315,742 (2024 £333,542). There were no pension contribution amounts included within accruals (2024 £Nil).

Scottish Teachers' Superannuation Scheme

The charity participates in the Scottish Teachers Superannuation Scheme. The scheme is an unfunded statutory public service pension with benefits underwritten by the UK Government. The scheme is financed by payments from employers and from those current employees who are members of the scheme and paying contributions as specified by the regulations. The employer's contribution rate is 26%.

National Health Service Superannuation Scheme (Scotland) (NHSSS)

The charity participates in the National Health Service Superannuation Scheme (Scotland) (NHSSS). The scheme is an unfunded statutory public service pension with benefits underwritten by the UK Government. The scheme is financed by payments from employers and from those current employees who are members of the scheme and paying contributions as specified by the regulations. The employer's contribution rate is 22.5%.

Strathclyde Pension Fund

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

A full actuarial valuation was carried out at 31 March 2025 by a qualified independent actuary using the projected unit method.

**The Scottish Centre For Children With
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**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

20. EMPLOYEE BENEFIT OBLIGATIONS - continued

The amounts recognised in the Balance Sheet are as follows:

	Defined benefit pension plans	
	2025	2024
	£	£
Present value of funded obligations	(4,369,000)	(4,916,000)
Fair value of plan assets	8,027,000	7,865,000
	3,658,000	2,949,000
Present value of unfunded obligations	(9,000)	(10,000)
Surplus	3,649,000	2,939,000
Net asset	3,649,000	2,939,000

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

	Defined benefit pension plans	
	2025	2024
	£	£
Current service cost	147,000	158,000
Net interest from net defined benefit asset/liability	(139,000)	(120,000)
Past service cost	-	-
	8,000	38,000
Actual return on plan assets	379,000	340,000

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

	Defined benefit pension plans	
	2025	2024
	£	£
Opening defined benefit obligation	4,926,000	4,596,000
Current service cost	147,000	158,000
Contributions by scheme participants	47,000	45,000
Interest cost	240,000	220,000
Benefits paid	(149,000)	(142,000)
Remeasurements:		
Actuarial (gains)/losses from changes in demographic assumptions	(8,000)	(61,000)
Actuarial (gains)/losses from changes in financial assumptions	(779,000)	(282,000)
Actuarial gains/(losses) from other experience	(46,000)	392,000
	4,378,000	4,926,000

**The Scottish Centre For Children With
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**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

20. EMPLOYEE BENEFIT OBLIGATIONS - continued

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

	Defined benefit pension plans	
	2025	2024
	£	£
Opening fair value of scheme assets	7,865,000	7,123,000
Contributions by employer	27,000	127,000
Contributions by scheme participants	47,000	45,000
Unfunded contributions	1,000	1,000
Expected return	379,000	340,000
Benefits paid	(149,000)	(142,000)
Remeasurements:		
Return on plan assets (excluding interest income)	(143,000)	346,000
Assets other remeasurement	-	25,000
	<u>8,027,000</u>	<u>7,865,000</u>

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

	Defined benefit pension plans	
	2025	2024
	£	£
Actuarial (gains)/losses from changes in demographic assumptions	8,000	61,000
Actuarial (gains)/losses from changes in financial assumptions	779,000	282,000
Actuarial gains/(losses) from other experience	46,000	(392,000)
Return on plan assets (excluding interest income)	(143,000)	346,000
Assets other remeasurement	-	25,000
	<u>690,000</u>	<u>322,000</u>

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

	Defined benefit pension plans	
	2025	2024
Equities	60%	58%
Bonds	23%	27%
Property	9%	10%
Cash	8%	5%
	<u>100%</u>	<u>100%</u>

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

20. EMPLOYEE BENEFIT OBLIGATIONS - continued

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

	2025	2024
Discount rate	5.80%	4.85%
Future salary increases	3.45%	3.45%
Future pension increases	2.75%	2.75%

The average future life expectancies at age 65 are:

	<u>Males</u>	<u>Females</u>
Current pensioners	19.6 years	22.6 years
Future pensioners*	19.0 years	24.6 years

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

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

21. CONTINGENT LIABILITIES

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

22. RELATED PARTY DISCLOSURES

Key management personnel during year under review were:

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

The total remuneration of key management personnel in the year was £436,821 (2024 £504,690) for their services in management of the charity and teaching duties.

The donations made to the Charity by Trustees during the year totalled £Nil (2024: £Nil).

23. AUDIT - APB ETHICAL STANDARDS

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

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

24. SECURITY

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

**The Scottish Centre For Children With
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**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	29,162	32,557
Subscriptions	40	50
Gift aid	468	787
	<hr/> 29,670	<hr/> 33,394
Other trading activities		
Fundraising events	955	21
Rents received	4,697	9,423
Catering	812	830
	<hr/> 6,464	<hr/> 10,274
Investment income		
Investment property rent received	23,486	20,965
Deposit account interest	8,598	9,235
Def. benefit pension interest	379,000	340,000
	<hr/> 411,084	<hr/> 370,200
Charitable activities		
Grants	820,062	822,361
Fees day pupils	1,832,778	1,650,712
	<hr/> 2,652,840	<hr/> 2,473,073
Total incoming resources	<hr/> 3,100,058	<hr/> 2,886,941
EXPENDITURE		
Raising donations and legacies		
Fundraising expenses	-	1,681
Charitable activities		
Wages	1,074,148	936,916
Social security	104,788	91,705
Pensions	208,055	210,669
Teaching materials	3,851	16,830
Consumables and repairs	18,216	31,525
Staff training - all	6,137	4,948
Staff training - individual	11,760	20,335
Staff training - teams	8,007	5,029
Healthcare	1,640	7,421
Def. benefit pension interest	240,000	220,000
	<hr/> 1,676,602	<hr/> 1,545,378

This page does not form part of the statutory financial statements

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

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	2025 £	2024 £
Support costs		
Management		
Wages	561,263	605,293
Social security	59,627	64,434
Pensions	107,687	122,874
Other operating leases	2,429	3,365
Rates and water	14,533	14,755
Insurance	66,924	64,579
Light and heat	156,554	175,250
Telephone	14,782	17,557
Postage and stationery	9,619	16,265
Marketing & publicity	5,404	-
Sundries	18,129	14,093
Irrecoverable VAT	9,728	-
Food purchases	8,851	9,462
Cleaning	12,437	7,964
Repairs	83,488	80,618
Travel	3,422	15,875
Subscriptions and licences	18,187	15,423
Recruitment	6,809	7,917
Computer expenses	898	1,086
Professional fees	34,926	44,369
Bank charges	204	198
Support staff training	890	869
Childrens projects	13,867	-
Payroll fees	2,993	11,593
Freehold property	72,760	79,100
Plant and machinery	53,701	57,715
	<hr/> 1,340,112	<hr/> 1,430,654
Governance costs		
Auditors' remuneration	6,548	8,832
Auditors' remuneration for non audit work	3,000	-
	<hr/> 9,548	<hr/> 8,832
Total resources expended	<hr/> 3,026,262	<hr/> 2,986,545
Net income/(expenditure)	<hr/> <hr/> 73,796	<hr/> <hr/> (99,604)