



The Cerebral Visual Impairment Society of Scotland (CVI Scotland)
A Scottish Charitable Incorporated Organisation

SC046836

Annual Report & Financial Statements

for the period

1 October 2024 to 30 September 2025

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1 Structure, Governance, and Management

Charity Trustees

1. Helen St Clair Tracy (Chair)
2. Louise Buggy (Secretary)
3. Charlotte Chiswick (Treasurer)
4. Tracy Christie
5. Nicola McDowall

Trustee Changes (1 October 2024 – 30 September 2025)

- Tracy Christie stood down as a trustee at the AGM in November 2024, having served since September 2017.
- She was reappointed at the Board Meeting immediately following the AGM.*

*In line with OSCR guidance, two trustees are expected to step down at each AGM. However, our constitution requires a minimum of four trustees to form a quorum and make decisions, including reappointments. If two trustees were to step down simultaneously, only three would remain, preventing the Board from fulfilling its governance responsibilities. To maintain continuity while adhering to our constitution, only one trustee stepped down and was subsequently reappointed.

CVI Scotland is a Scottish Charitable Incorporated Organisation (SCIO) and operates under a constitution that sets out the structure and responsibilities of the charity and its trustees.

CVI Scotland Board of Trustees

The Trustees include carers, parents, people with lived experience of CVI, academics, researchers and educators. Together, they bring a wide range of skills, knowledge, and professional expertise from diverse backgrounds.

AGM – November 2024

It was agreed that the Board would continue to meet every two calendar months.

Trustee Nicola McDowell stood down. All remaining trustees confirmed their commitment and desire to continue serving.

The positions of Chair, Secretary, and Treasurer were approved.

At the following Board Meeting, Nicola McDowell was reappointed as a trustee.

There were no constitutional changes.

CVI Scotland relies upon the extraordinary generosity of many individuals who volunteer their time without charge. These include leading academics, consultants, and specialists across multiple disciplines, as well as our greatest experts, those who live with CVI or support someone who does. Without their commitment and shared passion, our work would not be possible.

2 Trustee Report

2.a Introduction

At CVI Scotland, our mission is simple: to ensure that individuals affected by cerebral visual impairment (CVI) receive the right support. Our vision is one of empowerment through knowledge. We work to achieve this by sharing and developing our expert understanding of CVI through a range of channels including our internationally used website, videos, social media, talks, presentations, and partnerships.

CVI is the leading cause of visual impairment in children in Scotland. It accounts for 57 percent of all children registered with a visual impairment, more than all other causes combined. Yet only a small fraction of those affected receive a formal diagnosis. The vast majority remain undiagnosed and unaware. Their difficulties are often misattributed to other conditions such as autism, dyslexia, dyspraxia, learning difficulties, or behavioural issues. Because these children typically pass standard sight tests, disordered vision is wrongly ruled out.

CVI can affect anyone. For many, it is present from birth, sometimes linked to prematurity, complications during delivery, or genetic conditions. For others, CVI is acquired later in life through causes such as stroke, dementia, multiple sclerosis, infection, or head injury. Some people are only mildly affected, while others experience profound challenges affecting learning, mobility, independence, and development.

CVI is a hidden disability rooted in the brain and unconscious processing. It is often invisible even to the person experiencing it. It may not be detected by standard sight or eye tests and presents in many different ways. These can include clumsiness, difficulties with reading and writing, anxiety, short attention span, fatigue, and behaviours that are frequently misunderstood.

In Scotland, the numbers are significant yet still widely under-recognised. Research suggests that in every mainstream classroom, at least one child is likely to be affected by CVI. In special schools, studies indicate that between a quarter and more than a half of all pupils show signs of CVI. Yet the vast majority remain unidentified.

Without recognition and support, children and adults with CVI continue to struggle with learning, anxiety, relationships, independence, and confidence, often without understanding why. Lack of awareness remains one of the greatest barriers to support, particularly within mainstream education where many teachers have still never heard of CVI.

Our goal is to help change this. We aim to raise awareness and equip individuals, families, educators, and professionals with the knowledge and tools to better recognise and understand CVI.

This year saw continued growth and development across many areas of our work. We expanded our CVI Activities and Brain Training sections, developed new international and accessibility resources, explored the use of AI generated imagery and video to support communication, and continued to grow our publications, blogs, and educational content. Our partnerships with the University of St Andrews and the Austin Assessment team in New Zealand also continued to develop, alongside ongoing support for research, training, and international collaboration.

Our website remains the foundation of everything we do. It continues to grow as a free, evidence-based, and accessible knowledge hub supporting families, educators, professionals, researchers, and adults with CVI around the world.

Importantly, we remain committed to using clear and straightforward language. We aim to make complex medical and scientific concepts understandable and accessible to everyone.

CVI Scotland remains a small organisation making an increasingly global impact, always working towards one goal: getting the right support to the right people.

2.b Our Activities This Year:

2.b.i Website & On-Line Resources

Our Foundation and Future

The CVI Scotland website is the foundation of everything we do. Launched in February 2017, it was always intended to be more than just a digital presence. It is a living, growing, and freely accessible knowledge hub for anyone affected by or working with CVI.

We built the website in a clear and deliberate order. First, we focused on explaining what CVI is. This led to three core encyclopaedic sections: Understanding CVI, Assessing CVI, and Supporting CVI. From these foundations, we developed a growing range of resources, practical tools, illustrations, activities, videos, and blogs designed to make the science of CVI easier to understand and apply in everyday life.

Next came our Lessons. Bite-sized, structured learning modules designed to be accessible to all, with no prior knowledge required. These lessons take users step by step from the basics to a more advanced understanding of CVI, and are suitable for families, professionals, and anyone seeking to learn. Each lesson links back to our core encyclopaedic sections, creating a joined-up learning pathway grounded in both theory and practice.

Our lessons are now used around the world and form part of formal Continuing Professional Development (CPD) programmes for educators and healthcare professionals. Their reach and impact continue to grow, helping raise the global standard of CVI knowledge and practice.

These lessons were essential in enabling us to create Pick and Mix, our free, personalised, do-it-yourself support programme. Pick and Mix is designed to reflect the real-world needs of people of all ages and abilities living with CVI, whether diagnosed or suspected, from birth or acquired later in life. It offers a flexible way to identify helpful strategies tailored to individual needs, supported by a growing library of short explanatory videos created in-house.

With these major elements now in place, we are increasingly able to support the emerging field of CVI screening. As explained in our introduction, we believe there are children with unidentified CVI in every classroom. Screening tools now exist (see Austin Assessment below), but screening alone is not enough. It must be paired with a clear route to understanding and support. That is where the CVI Scotland website plays a vital role, providing a free, evidence-based, and accessible resource for families, educators, professionals, and adults with CVI worldwide.

Website: Blogs

The CVI Scotland blogs continued to play an important role in grounding the website in lived experience and everyday reality.

During this reporting period, Yellowstone continued her longstanding blog series exploring education, independence, relationships, mental health, and transition to adulthood with CVI. We were also pleased to welcome two new contributors: Andy Williamson, writing about acquired CVI

following stroke, and Ewan, a teacher with severe visual impairment reflecting on confidence, strategy, independence, and the shared experiences of the ocular visual impairment and CVI communities.

Together, these blogs brought a wide range of perspectives and experiences to the website, helping readers better understand the practical and emotional realities of living with CVI and visual impairment.

Our blogs continue to be one of the most valued parts of the CVI Scotland website, connecting research and theory with real life experience.

Website: Advocacy & Awareness

We published a feature exploring the exclusion of athletes with CVI from current para sport visual impairment classification systems. Developed in collaboration with a young para dressage rider from Hungary with CVI, the article highlighted some of the challenges faced by athletes whose visual impairments are neurological rather than ocular.

The feature generated a strong response from parts of the international CVI community and helped raise awareness of the need for broader understanding and recognition of CVI within disability sport and accessibility discussions.

Website: CVI Activities & Brain Training

We continued to expand our CVI Activities and Brain Training sections, which are increasingly being used globally within training, education, and awareness sessions, with consistently positive feedback from families, educators, therapists, and professionals.

Three new CVI Activities were added this year, designed to help make CVI more accessible and understandable through practical, interactive experiences. These included activities exploring visual fields, inaccurate visual guidance of reach (optic ataxia), and the complexity of distinguishing CVI related difficulties from other neurodevelopmental conditions.

We also added two new CVI Brain Training exercises focusing on visual search, attention, and focus. These resources were designed to help explain how some people with CVI use memory, motivation, structure, and strategy to better manage complex visual environments and improve access to learning and everyday activities.

Together, these resources continue to support our wider aim of making complex CVI concepts easier to explain, understand, and apply in real-world settings.

Website: International Resources & Accessibility

CVI Scotland continued to expand the international accessibility of the website. This included the addition of a German translation of the Newcastle Adult CVI Inventory, developed in collaboration with international colleagues and specialists in visual impairment education.

CVI Scotland resources also continue to be accessed internationally using browser translation tools and Google Translate, helping increase access to CVI information in countries where resources about CVI remain limited.

Website: Artificial Intelligence & Communication

CVI Scotland also began exploring the use of artificial intelligence to support communication and accessibility. AI generated imagery had already become an important part of helping explain complex CVI concepts visually, and this year we created our first two short AI generated videos.

The videos explored the experience of difficulty recognising facial expressions and why some people with CVI may become visually drawn to bright lights. Although this work is still at a very early stage, the response was immediate and extremely positive, with the videos proving highly effective in helping explain difficult and often misunderstood aspects of CVI in simple and accessible ways.

Together, AI generated images and video are beginning to transform how complex CVI experiences can be communicated to wider audiences.

Website: Publications

Our Publications section continues to be one of the most valued and widely used areas of the CVI Scotland website, helping bridge the gap between academic research and the wider CVI community.

Academic papers can often be difficult to access and interpret, particularly for families and busy professionals unfamiliar with technical language and research methodology. CVI Scotland continues to translate important research into clear, accessible summaries supported by practical explanation, illustrations, and real-world context.

During this reporting period, new and updated publication features included research relating to visual clutter and CVI, retinal changes associated with injury to the visual brain, prematurity and possible neuroprotective effects of magnesium, a publication exploring awareness of CVI amongst teachers and the effectiveness of short educational resources. The Publications section continues to support families, educators, researchers, and professionals worldwide by making complex CVI research more understandable, relevant, and connected to real life practice.

2.b.ii Partnerships

University of St Andrews

CVI Scotland continued its longstanding partnership with the University of St Andrews during this reporting period, particularly through ongoing links with the CVI-SIM project, a collaboration involving the University's Schools of Medicine and Computer Science.

CVI-SIM has developed immersive computer-generated simulations exploring the lived experiences of people with CVI within a custom-built virtual reality environment named Glengordon. The simulation videos continue to be used globally as teaching and training tools for parents, professionals, academics, ophthalmologists, vision scientists, and teachers, and remain the most viewed videos on the CVI Scotland platform. One simulation video based on the described experiences of children with CVI in mainstream schools has now been viewed over 10,000 times.

The partnership remained active throughout the reporting period, with ongoing discussions around future directions for CVI-SIM and related work exploring CVI, accessibility, education, and simulation.

Beyond CVI-SIM, CVI Scotland continued to support wider University of St Andrews teaching, research, and student activities relating to CVI, including continued links with international CVI awareness and education initiatives.

Austin Assessment (New Zealand)

CVI Scotland continues to be an official partner of the Austin Assessment, a CVI screening tool developed in New Zealand and now available as an iPad app.

The Austin Assessment is the result of many years of dedicated research and development, overseen by the Austin McDowell Charitable Trust, with the goal of identifying children with previously unrecognised CVI.

We continue to support the project through shared resources, advice, and international collaboration. As awareness and use of the assessment grows, CVI Scotland resources continue to provide follow-up support, practical strategies, and accessible information for families, teachers, and professionals following identification of possible CVI.

2.c Talks & Conferences

Members of the CVI Scotland team regularly speak at events across Scotland, the wider UK, and internationally. We are frequently invited to deliver keynote presentations at major conferences, including those attended by professionals in health, education, and research. Our talks are known for being clear, practical, and deeply informed by both evidence and lived experience.

At the same time, we continue to make time for local and community-based events, including parent groups, training days, and small professional networks. We believe that the most important conversations often happen in the most modest settings, and we value every opportunity to share knowledge and raise awareness of CVI.

This dual approach, combining international leadership with grassroots engagement, is central to our mission. Whether we're speaking in a lecture hall or a living room, our goal is always the same: to make CVI better understood, and to help improve the lives of those affected by it.

2.d Research

CVI Scotland continues to support research into cerebral visual impairment through collaboration with researchers and clinicians in the UK and internationally, offering insight, expertise, dissemination support, and lived experience perspectives.

One of our key contributions remains the use of our global distribution network to support research recruitment, helping studies reach families, professionals, and individuals with CVI. This helps ensure research is informed by the real-world experiences of those most affected.

We remain committed to supporting ethical and impactful research that contributes to better understanding, earlier identification, and improved support for people with CVI worldwide.

2.e Growth

Since launching in February 2017, the CVI Scotland website has grown into a world-leading resource for Cerebral Visual Impairment (CVI). This year marked our most significant expansion yet.

As of 30 September 2025, we had reached:

- 17,000 users in Scotland
- 79,300 users across the UK
- 290,000 users worldwide
- Across 213 countries, states and territories

Our global reach is accelerating, with over 58,000 new users joining us in the past year alone, the highest annual increase to date. Growth has been especially strong across international regions, while engagement in Scotland remains proportionately higher than anywhere else, reflecting our continued relevance and impact locally.

We are proud to have created and maintained a widely respected, accessible, and evidence-based platform, used by families, educators, clinicians and researchers around the world. From supporting early identification and practical adaptations, to raising awareness and shaping policy, our digital presence is a key driver of systemic change.

Website Growth: Total Users

CVI Scotland Website Growth (source Google Analytics) Total Users				
Launch (Feb 2017) to:	Scotland	UK	World	Countries*
30 Sept 2017	560	1,450	5,000	80
30 Sept 2018	2,000	5,200	18,500	123
30 Sept 2019	3,500	10,000	36,000	149
30 Sept 2020	5,800	17,200	62,000	162
30 Sept 2021	8,200	26,500	93,500	179
30 Sept 2022	10600	38,300	135,200	194
30 Sept 2023	12,600	50,550	178,950	200
30 Sept 2024	14,800	64,800	231,950	210
30 Sept 2025	17,000	79,300	290,000	213

*Google Analytics collects website traffic data relating to 230 countries, states and territories, full list on www.cviscotland.org

Table 1. CVI Scotland website – Total users from launch (February 2017) to 30 September 2025, by region.

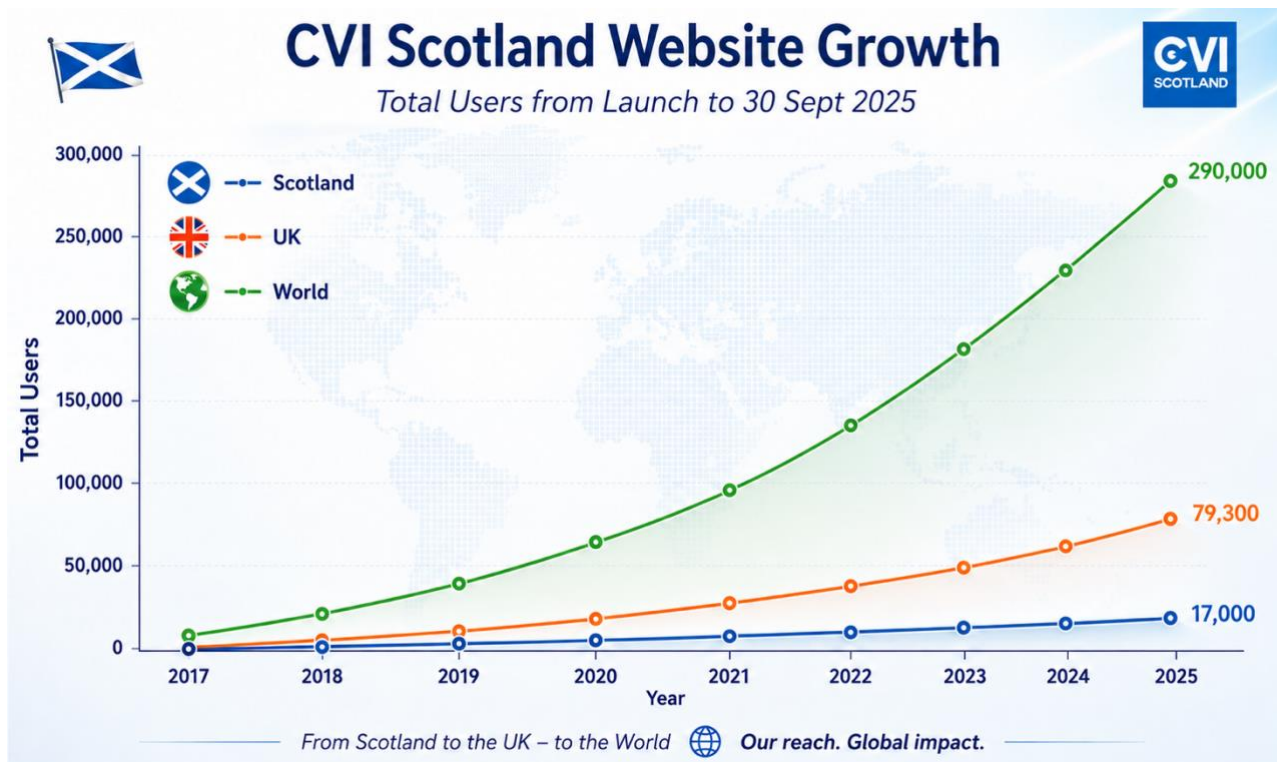


Figure 1. Total users of the CVI Scotland website from launch (February 2017) to 30 September 2025, by region. Source: Google Analytics.

Videos

CVI Scotland now produces all of its video content in-house, and our Vimeo platform has become an increasingly important resource for learning and awareness. Designed to explain complex issues simply and clearly, our videos are used by families, educators, health professionals, and researchers around the world.

While this was a quieter year in terms of new video releases, viewing figures remained high, demonstrating the continuing value and long-term use of our existing video library.

This year also marked the beginning of our exploration of AI generated video content, which has already generated considerable interest and engagement. We expect this area to continue to grow as new approaches to explaining CVI become possible through emerging technologies.

CVI Scotland Vimeo (Video Platform)		
Year	Total Views	Views Per Year
2017/18	130	130
2018/19	4,830	4,700
2019/20	18,030	13,200
2020/21	36,330	18,300
2021/22	59,130	22,800
2022/23	81,530	22,400
2023/24	101,830	20,300
2024/25	122,930	21,100

Table 3. Total and annual views of CVI Scotland videos on the Vimeo platform from 2017/18 to 2024/25.

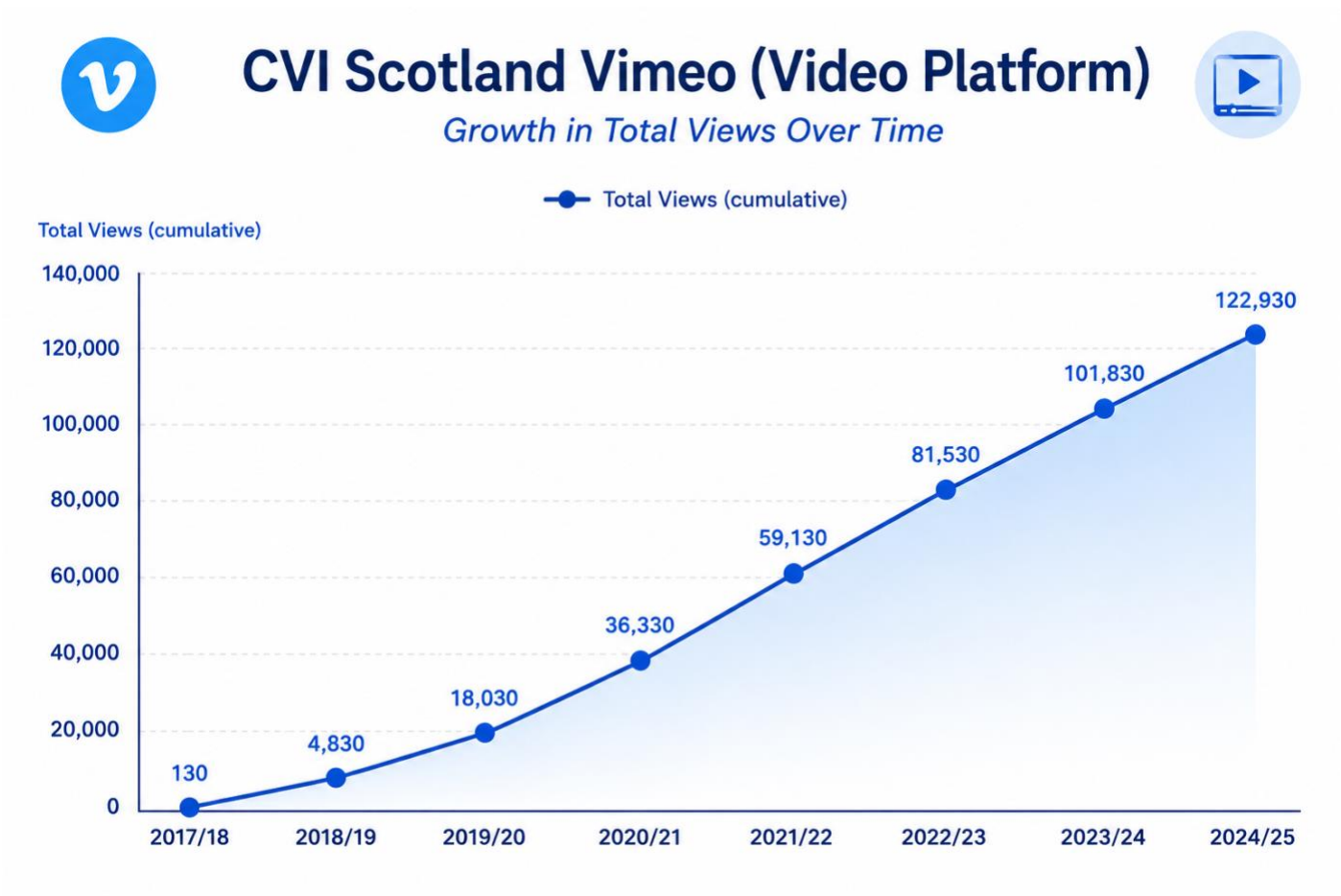


Figure 2. CVI Scotland total Vimeo video views from 2017 to 30 Sept 2025.

3 Safeguarding

CVI Scotland does not deliver services directly to children or vulnerable adults. However, we recognise our responsibility to ensure that everyone we engage with is treated with dignity and respect, and that safeguarding considerations are embedded in our work.

Where children or vulnerable adults are present, for example, at public talks or events, they are always accompanied by a parent, carer, or guardian. All representatives of CVI Scotland are expected to uphold our safeguarding values, and any concerns are directed to the appropriate authority in line with national safeguarding procedures.

We remain committed to reviewing our safeguarding approach regularly and following guidance from OSCR and other relevant regulatory bodies.

4.Financial Report

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025
FOR
THE CEREBRAL VISUAL IMPAIRMENT SOCIETY
OF SCOTLAND

Clement Millar
Spiersbridge House
1 Spiersbridge Way
Glasgow
G46 8NG

THE CEREBRAL VISUAL IMPAIRMENT SOCIETY
OF SCOTLAND

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FOR THE YEAR ENDED 30 SEPTEMBER 2025

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**THE CEREBRAL VISUAL IMPAIRMENT SOCIETY
OF SCOTLAND**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

The trustees present their report with the financial statements of the charity for the year ended 30 September 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 mission and vision of CVI Scotland are very simple. We want those affected by CVI (cerebral visual impairments) to get the right support. Our approach is to upskill through knowledge, by sharing and developing our understanding of CVI. We achieve this through our website, now a resource used in almost every country in the world, our videos, through talks and presentations, and partnerships.

Significant activities

Our team continues to present at meetings, conferences and to groups in Scotland, across the UK and internationally

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC046836

Principal address

31 Essex Road
Edinburgh
EH4 6LJ

Trustees

Ms H St Clair Tracy
Ms T Christie
Ms L Buggy
Dr N McDowell
Ms C Chiswick

Independent Examiner

Scott Millar FCCA
Clement Millar
Spiersbridge House
1 Spiersbridge Way
Glasgow
G46 8NG

Approved by order of the board of trustees on 18 June 2026 and signed on its behalf by:

Ms H St Clair Tracy - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE CEREBRAL VISUAL IMPAIRMENT SOCIETY
OF SCOTLAND**

Independent examiner's report to the trustees of The Cerebral Visual Impairment Society of Scotland

I report to the charity trustees on my examination of the accounts of The Cerebral Visual Impairment Society of Scotland (the Trust) for the year ended 30 September 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Scott Millar FCCA

Clement Millar
Spiersbridge House
1 Spiersbridge Way
Glasgow
G46 8NG

18 June 2026

**THE CEREBRAL VISUAL IMPAIRMENT SOCIETY
OF SCOTLAND**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

		2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		<u>122</u>	<u>40,828</u>
EXPENDITURE ON			
Raising funds	2	6,725	1,055
Other		<u>-</u>	<u>248</u>
Total		<u>6,725</u>	<u>1,303</u>
NET INCOME/(EXPENDITURE)		(6,603)	39,525
RECONCILIATION OF FUNDS			
Total funds brought forward		40,486	961
TOTAL FUNDS CARRIED FORWARD		<u>33,883</u>	<u><u>40,486</u></u>

**THE CEREBRAL VISUAL IMPAIRMENT SOCIETY
OF SCOTLAND**

BALANCE SHEET
30 SEPTEMBER 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Cash at bank		33,883	40,486
NET CURRENT ASSETS		33,883	40,486
TOTAL ASSETS LESS CURRENT LIABILITIES		33,883	40,486
NET ASSETS		33,883	40,486
FUNDS	5		
Unrestricted funds		33,883	40,486
TOTAL FUNDS		33,883	40,486

The financial statements were approved by the Board of Trustees and authorised for issue on 18 June 2026 and were signed on its behalf by:

H St Clair Tracy - Trustee

THE CEREBRAL VISUAL IMPAIRMENT SOCIETY
OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. RAISING FUNDS

RAISING DONATIONS AND LEGACIES

	2025	2024
	£	£
Support costs	6,725	1,055

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

TRUSTEES' EXPENSES

Trustee expenses related to board meetings costs of £3,703 during the year to 30 September 2025 (2024 : £Nil).

**THE CEREBRAL VISUAL IMPAIRMENT SOCIETY
OF SCOTLAND**

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	40,828
EXPENDITURE ON	
Raising funds	1,055
Other	248
Total	1,303
NET INCOME	39,525
RECONCILIATION OF FUNDS	
Total funds brought forward	961
TOTAL FUNDS CARRIED FORWARD	40,486

5. MOVEMENT IN FUNDS

	At 1.10.24 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
General fund	40,486	(6,603)	33,883
TOTAL FUNDS	40,486	(6,603)	33,883

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	122	(6,725)	(6,603)
TOTAL FUNDS	122	(6,725)	(6,603)

**THE CEREBRAL VISUAL IMPAIRMENT SOCIETY
OF SCOTLAND**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	961	39,525	40,486
TOTAL FUNDS	<u>961</u>	<u>39,525</u>	<u>40,486</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,828	(1,303)	39,525
TOTAL FUNDS	<u>40,828</u>	<u>(1,303)</u>	<u>39,525</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.23 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
General fund	961	32,922	33,883
TOTAL FUNDS	<u>961</u>	<u>32,922</u>	<u>33,883</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,950	(8,028)	32,922
TOTAL FUNDS	<u>40,950</u>	<u>(8,028)</u>	<u>32,922</u>

**THE CEREBRAL VISUAL IMPAIRMENT SOCIETY
OF SCOTLAND**

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2025.

**THE CEREBRAL VISUAL IMPAIRMENT SOCIETY
OF SCOTLAND**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	107	40,803
Gift aid	15	25
	122	40,828
Total incoming resources	122	40,828
EXPENDITURE		
Support costs		
Other		
Publication fees	1,393	-
Trustee expenses	3,703	-
	5,096	-
Governance costs		
Website expenses	614	695
Sundry costs	1,015	248
Accountancy fees	-	360
	1,629	1,303
Total resources expended	6,725	1,303
Net (expenditure)/income	(6,603)	39,525

APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of	Charity name	The Cerebral Visual Impairment Society of Scotland					
	Registered charity number	SC 046836					
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	01	10	2024		30	09	2025
Set out on pages							(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.						
Basis of independent examiner's statement	My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.						
Independent examiner's statement	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]						
	- which gives me reasonable cause to believe that in any material respect the requirements: - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.						
Signed**:					Date:	18/06/2026	
Name:	Scott Millar						
Relevant professional qualification(s) or body (if any):	Chartered Association of Certified Accountants						
Address:	1 Spiersbridge Way Glasgow G46 8ng						

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

**OSCR will accept digital or typed signatures.

5 Plans for 2025/2026

Artificial intelligence and emerging digital technologies will continue to form an important area of development for CVI Scotland during 2025/26.

We plan to further explore how AI generated imagery and video may help explain complex and often misunderstood aspects of CVI in clearer, more accessible, and emotionally meaningful ways. Particular areas of interest include lived experiences that can be difficult to communicate through words alone.

We also intend to continue exploring whether AI based software and adaptive technologies could support future CVI Scotland website tools and resources. This may include approaches aimed at helping users navigate information more effectively.

Alongside this work, we will continue developing our wider digital resources, educational materials, accessibility tools, and communication approaches, while ensuring all future developments remain grounded in evidence, lived experience, accessibility, and careful ethical consideration.

6 Declaration

The trustees annual report was approved by the trustees on

A handwritten signature in black ink, appearing to be 'Helen St Clair Tracy', written in a cursive style.

Helen St Clair Tracy
Chair

Signed on behalf of the trustees of The Cerebral Visual Impairment Society of Scotland.
25 June 2026