

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

SC046836

Annual Report & Financial Statements

for the period

1 October 2023 to 30 September 2024

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1 Structure, Governance, and Management

Charity Trustees

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Trustee Changes (1 October 2023 – 30 September 2024)

- [REDACTED] stood down as a trustee at the AGM in November 2023, 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 Tracy Christie 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, Tracy Christie 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

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. These include our internationally leading and globally 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, which is 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 it is linked to prematurity or complications during delivery such as reduced oxygen supply to the brain, or genetic conditions. For others, CVI is acquired later in life. Causes of acquired CVI include stroke, dementia, multiple sclerosis, certain infections, and head injuries. Sometimes, the cause is unknown. A person may be very mildly affected, to the point where it is difficult to detect, and causes no obvious difficulties, or profoundly affected, with severe challenges in learning and development.

CVI is a hidden disability, rooted in the brain and unconscious, and so, 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, lack of confidence, anxiety, short attention span, and behaviours that are often misunderstood. The vast majority of people with CVI are also affected in areas such as learning, social skills, and anxiety.

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 cerebral visual impairment. This equates to around 37,000 children across the country. In special schools, the figures are even more striking, with studies indicating that between a quarter and more than a half of all pupils show signs of CVI. Yet the vast majority remain undiagnosed.

We believe the true numbers may be even higher. Around 40 percent of the brain is dedicated to processing vision. 40 percent of Scotland's one million children are currently experiencing difficulties in school. How many of these children are struggling because of vision issues from the brain? We do not yet know, but research into this area is overdue.

Across Scotland, many individuals are living with a condition they do not know they have, facing daily challenges with no explanation.

Without identification and support, children with CVI continue to struggle with learning, anxiety, and relationships, often without ever understanding why. They inevitably blame themselves, which can deepen their anxiety and lead to long-term mental health challenges, with their significant financial impact.

Lack of awareness is a key barrier to identification and support. For example, in schools, especially mainstream settings, most teachers have never heard of CVI. These children need help. With the right knowledge and training, lives can be transformed.

Our goal is to change this. We aim to raise awareness and equip individuals, their families, and the professionals who support them with the knowledge and tools to recognise and understand CVI. Ultimately, we want to improve lives.

This year has been marked by significant progress across multiple areas of our work. We completed and launched major new resources including the Babies & CVI guide and our new CVI Activities section, designed to make learning more accessible and hands-on. We fully rewrote our Support in Schools pages, informed by five years of feedback, to ensure guidance is realistic, achievable, and supportive of positive school-home relationships. Our role as partners in the Austin Assessment saw CVI screening begin in practice, with our materials used to support families and professionals. Meanwhile, our partnership with the University of St Andrews continued through CVI-SIM and international outreach, including a student-led programme in Sri Lanka. Our reach, both global and local, has expanded significantly, with record website growth, new publications, international presentations, and continued support for research recruitment.

Our website remains our main knowledge hub. It has continued to grow in content and accessibility, supporting a wide range of learning preferences and educational backgrounds.

Importantly, we are committed to using clear and straightforward language. In Scotland, the average adult reading age is nine. We aim to be accessible to everyone. We explain medical and scientific terms simply and without jargon.

CVI Scotland is proud to be a small organisation making a global difference, reaching across countries, communities, and lives, always working towards one goal — getting the right support to the right people.

Our Activities This Year:

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's 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 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, and blogs — each designed to make the science of CVI easier to grasp and apply.

Next came our Lessons. Bite-sized, structured learning modules designed to be accessible to all, with no prior knowledge required. These lessons take users, one small step at a time, from the basics to an 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 journey 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 to 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, clear, explanatory videos created in-house.

With these major elements now in place, we are ready to support something truly exciting: 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 our website plays a vital role: it offers a free, evidence-based, and accessible resource for everyone, everywhere.

Website: Blogs

Another year of blogs has continued to keep the CVI Scotland website grounded in real life. Our regular bloggers include a CVI expert, an adult with acquired CVI, and a teenager navigating school with CVI. Their ongoing contributions bring vital authenticity, insight, and diversity of experience to everything we do.

This year we also concluded our wonderful Stories from India series, a remarkable contribution to the global CVI community. These blogs, written by the CVI team at Sankara Nethralaya in Chennai, shared the journeys of five families navigating life with CVI through a new tele-rehabilitation model created during the COVID-19 pandemic.

In India, traditional care had followed a top-down model, led by professionals. But when the pandemic struck and access to care collapsed, it became clear that families needed to be empowered, not sidelined. The team responded by designing a customised, family-led tele-rehabilitation system, based on comfort, connection, and care, with three key stages: planning, parental training, and monitoring.

The families featured in these blogs came from very different social and cultural contexts, but all shared a common thread: they faced enormous barriers, and they overcame them. Their stories included mothers and fathers confronting stigma, poverty, emotional isolation, and societal pressure, and transforming these challenges into sources of strength.

These are not just stories from India. They speak to the experiences of families around the world who are affected by CVI. They highlight the urgent need to move from conventional care models to family-centred, customised approaches. And they remind us what's possible when parents are truly recognised as partners in their child's care.

The blog series ended with a message of hope and a call to action, for professionals, for society, for parents, and for children. It affirmed what we have always believed: that families are not just recipients of care, but powerful agents of change.

Our blog section continues to be where the theory meets real life. It brings the research, the learning, and the strategy together with lived experience. It keeps our work grounded, human, and honest, and reminds us who we are here for.

Website: Publications

Our Publications section continues to be one of the most valued and widely used areas of the CVI Scotland website. It provides an essential bridge between the research world and the wider CVI community.

Academic papers can be daunting, especially when they're packed with unfamiliar terminology and complex methodologies. We take key publications and present them in a way that's clear, accessible, and engaging. Each featured study includes an easy-to-follow introduction, a plain-language summary, key points, and explanations of technical terms, often supported by illustrations and real-life examples.

This approach makes the science behind CVI understandable to families, educators, and professionals, and crucially, it connects research to real-world change. Wherever possible, we work directly with the lead academics behind each study to ensure accuracy and clarity. Their feedback adds depth and integrity, and reflects our shared goal: to improve understanding and practice through evidence.

This year, we featured several important publications covering topics such as CVI and cerebral palsy, object recognition, teacher awareness, and the effect of CVI on children in mainstream schools.

Website: New Resources: CVI Activities

Towards the end of this reporting period, we launched a new section on our website: CVI Activities.

Following the success of the activity-based resources developed for the Sri Lanka project (see below), we began creating a series of short, hands-on learning activities designed to teach key aspects of CVI in a practical, accessible way. These activities require no reading or writing, making them inclusive for all.

The first resource in this series, the Hand Activity, introduces the visual brain using the the hand as a learning tool. It explores visual acuity, contrast sensitivity, visual fields, movement, recognition, and more, all through a simple, engaging script. It has already been used in a wide range of settings, from international conferences to family homes, with fantastic feedback.

The CVI Activities section is designed to grow, with each new activity freely available to download, adapt, and share. Feedback from early users has been very positive, and we look forward to expanding this section in the coming year.

Website: Updates – Support in Schools

One of the most significant updates this year was a complete rewrite of our Support in Schools section.

Originally published in 2018, shortly after our website launched, this guidance was well-intentioned and firmly grounded in the law, which protects the rights of children with disabilities, including those with CVI. In theory, the support should have been there. But in reality, it often wasn't.

Over the past five years, feedback from families, educators, and professionals made it clear that our original plans were too ambitious for many schools to implement. We learned that schools are under intense pressure, with limited time, training, and resources. We also came to understand that offering parents a vision of what should happen, when it can't realistically be delivered, risks damaging trust and creating unnecessary conflict between home and school.

In response, we rewrote the section from the ground up. The new content is shaped by what we've learned: that support needs to be achievable, realistic, and rooted in the actual conditions in schools, without losing sight of the principles of equity and inclusion.

The updated pages aim to optimise what is possible. They reflect the complex balance between rights and reality, and offer practical advice that helps parents and schools work together more effectively for the benefit of the child.

Website: New - Babies & CVI

Our new Babies & CVI section was created to support parents and carers of infants with confirmed or suspected cerebral visual impairment, as well as the professionals around them, including specialist teachers, doctors, and vision specialists.

For parents, learning that their baby may have CVI can be deeply confusing and overwhelming. We know this first-hand from members of our own team. This resource offers simple, clear guidance grounded in lived experience and clinical knowledge. It begins with the idea of small, simple, single steps, encouraging parents to start gently and learn alongside their child.

The resource explains early signs of CVI and outlines the groups of babies at higher risk, including those born prematurely or with low birth weight, and those affected by complications around birth. It includes a developmental guide to visual milestones during the first year of life, written to support close, careful observation by those who know the baby best. It also provides information on related conditions such as delayed visual maturation and retinopathy of prematurity.

We offer a printable letter for parents and carers, written in plain language, with gentle, practical suggestions to help them support their child's development. This includes guidance on clutter, sound, communication, speed of interaction, and how to build meaningful visual engagement.

The page links to further resources such as our step-by-step Lessons, the non-verbal Pick & Mix programme, and a simple overview of preverbal visual assessments. Together, these provide an evidence-based starting point for early support, without pressure, and always shaped by the individual needs of the child and family.

Partnerships

Partnerships: University of St Andrews

CVI Scotland continues to work in close partnership with the University of St Andrews, particularly through our involvement in the CVI-SIM project, a collaboration between CVI Scotland and the University's Schools of Medicine and Computer Science.

CVI-SIM is developing immersive, computer-generated simulations of the lived experiences of people with cerebral visual impairment, set within a custom-built virtual reality world we have named Glengordon. These simulations are now used internationally as teaching and training tools, and have featured in conferences for parents, professionals, academics, ophthalmologists, vision scientists, and teachers.

The previous year, CVI Scotland supported a successful application for an Impact Acceleration Account (IAA) grant jointly funded by the Engineering and Physical Sciences Research Council (EPSRC) and the Medical Research Council (MRC). That grant enabled continued development of the CVI-SIM platform during this reporting period, helping to expand its reach and functionality. Work by two Computer Science Masters students, also in the previous year, significantly improved the platform's interface and user experience, and added features such as a virtual museum and the Visions of Change exhibition.

This year, CVI Scotland continued to contribute content, expertise, and significant in-kind support. One of the simulation videos, based on the described experiences of children with CVI in mainstream schools, has now been viewed over 10,000 times, reflecting the growing impact of this work.

Beyond CVI-SIM, we supported a student-led project in Sri Lanka that delivered CVI awareness workshops tailored for educators, families, and professionals. The workshops were informed by an activity-based

programme developed in collaboration with CVI Scotland, and adapted for different audiences. We also contributed to exploratory research examining whether, in future, specially designed spectacles might help support people with CVI, an idea we have been developing over many years.

We continue to support the university's wider CVI research, teaching, and training, and share our platforms and networks to help ensure these innovations are accessible to all.

Partnerships: Austin Assessment (New Zealand)

CVI Scotland is proud to be an official partner of the Austin Assessment, a CVI screening tool developed in New Zealand and launched during this reporting period.

The Austin Assessment is the result of many years of dedicated research and development, and is now available as an iPad app. It is overseen by the Austin McDowell Charitable Trust, with the goal of identifying children with previously unrecognised cerebral visual impairment.

The launch of the assessment marks a major step forward, not just for CVI screening, but for intervention. Screening on its own is not enough. Once children are identified, they need support, and that's where CVI Scotland comes in. Our resources are used to provide follow-up understanding and practical strategies, ensuring that families, teachers, and professionals have access to clear, evidence-based information.

We are excited about the potential of the Austin Assessment to reach children who have previously been missed, and we continue to support its use through shared materials, advice, and international collaboration.

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.

Research

CVI Scotland plays an active role in supporting research into cerebral visual impairment. We collaborate with researchers in the UK and internationally, offering insight, expertise, and dissemination support.

One of our key contributions is the use of our global distribution network to help research teams recruit participants, including families, professionals, and individuals with CVI. This has proved invaluable in ensuring that studies are inclusive, well-informed, and grounded in the real-world experiences of those most affected.

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

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 2024, we had reached:

- 14,800 users in Scotland
- 64,800 users across the UK
- 231,950 users worldwide
- Across 210 countries, states and territories

Our global reach is accelerating, with over 53,000 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	10,600	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

*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 2024, by region.

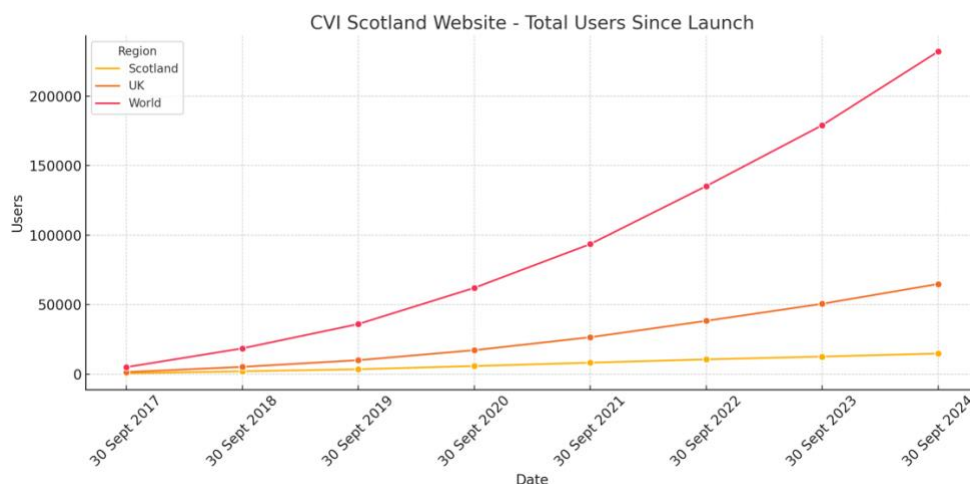


Figure 1. Total users of the CVI Scotland website from launch (February 2017) to 30 September 2024, by region. Source: Google Analytics.

Website Growth: Users Per Year

	Scotland	UK	World
Launch to 30 Sept 2017	560	1,450	5,000
Year to 30 Sept 2018	1,440	3,750	13,500
Year to 30 Sept 2019	1,500	4,800	17,500
Year to 30 Sept 2020	2,300	7,200	26,000
Year to 30 Sept 2021	2,400	9,300	31,500
Year to 30 Sept 2022	2,400	11,800	41,700
Year to 30 Sept 2023	2,000	12,250	43,750
Year to 30 Sept 2024	2,200	14,250	53,000

Table 2. Annual users of the CVI Scotland website by region, from launch to 30 September 2024. Source: Google Analytics.

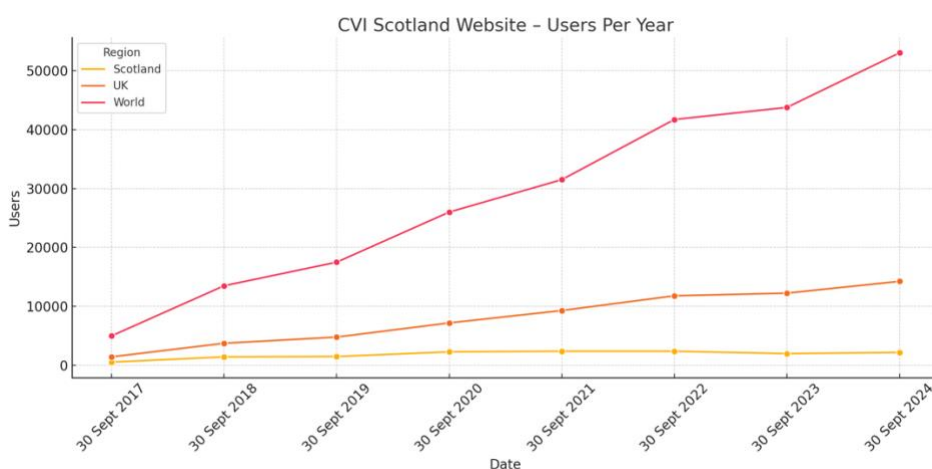


Figure 2. Annual users of the CVI Scotland website by region, from launch to 30 September 2024. Source: Google Analytics.

Videos

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

As of 30 September 2024, total Vimeo views had surpassed 100,000, demonstrating sustained global engagement. While fewer new videos were released this year due to our team's work on other major projects, viewing numbers remain high. A testament to the enduring value and usability of our existing video library.

CVI Scotland Vimeo (Video Platform)		
Year	Total Views	Views Per Year
2017/18	130	130
2018/19	4830	4,700
2019/20	18030	13,200
2020/21	36330	18,300
2021/22	59130	228,00
2022/23	81,530	22,400
2023/23	101,830	20,300

Table 3. Total and annual views of CVI Scotland videos on the Vimeo platform from 2017/18 to 2023/24.

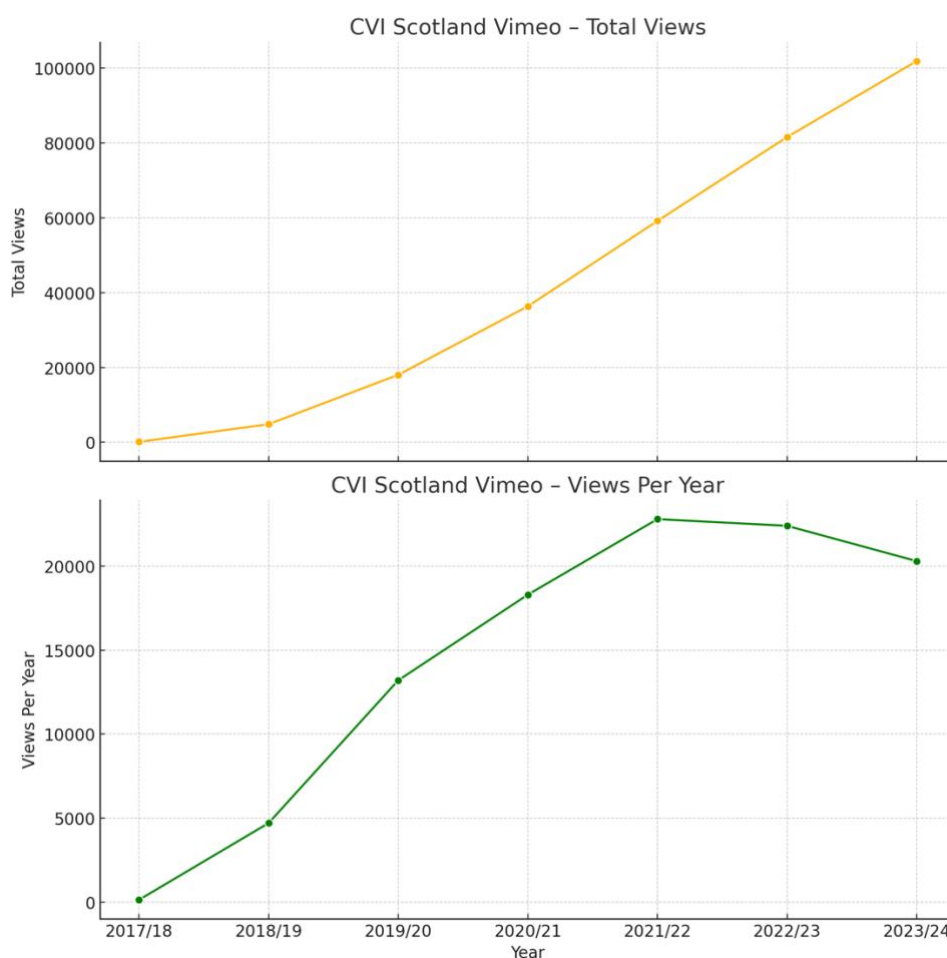


Figure 3. CVI Scotland Vimeo video views from 2017/18 to 2023/24. The top graph shows cumulative total views, now exceeding 100,000. The lower graph displays annual views, highlighting consistently high engagement since 2020/21.

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

REGISTERED CHARITY NUMBER: SC046836

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024
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**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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**THE CEREBRAL VISUAL IMPAIRMENT SOCIETY
OF SCOTLAND**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2024. 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



Independent Examiner



Clement Millar
Spiersbridge House
1 Spiersbridge Way
Glasgow
G46 8NG

Approved by order of the board of trustees on 16 June 2025 and signed on its behalf by:



**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 2024.

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.


 Clement Millar
 Spiersbridge House
 1 Spiersbridge Way
 Glasgow
 G46 8NG

16 June 2025

**THE CEREBRAL VISUAL IMPAIRMENT SOCIETY
OF SCOTLAND**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

		2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		40,828	1,533
EXPENDITURE ON			
Raising funds	2	1,055	1,136
Other		248	-
Total		1,303	1,136
NET INCOME		39,525	397
RECONCILIATION OF FUNDS			
Total funds brought forward		961	564
TOTAL FUNDS CARRIED FORWARD		40,486	961

The notes form part of these financial statements

**THE CEREBRAL VISUAL IMPAIRMENT SOCIETY
OF SCOTLAND**

BALANCE SHEET
30 SEPTEMBER 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS			
Cash at bank		40,486	961
NET CURRENT ASSETS		<u>40,486</u>	<u>961</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>40,486</u>	<u>961</u>
NET ASSETS		<u>40,486</u>	<u>961</u>
FUNDS	5		
Unrestricted funds		40,486	961
TOTAL FUNDS		<u>40,486</u>	<u>961</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 June 2025 and were signed on its behalf by:



The notes form part of these financial statements

**THE CEREBRAL VISUAL IMPAIRMENT SOCIETY
OF SCOTLAND**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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

	2024	2023
	£	£
Support costs	<u>1,055</u>	<u>1,136</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

**THE CEREBRAL VISUAL IMPAIRMENT SOCIETY
OF SCOTLAND**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,533
EXPENDITURE ON	
Raising funds	1,136
NET INCOME	397
RECONCILIATION OF FUNDS	
Total funds brought forward	564
TOTAL FUNDS CARRIED FORWARD	961

5. 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	961	39,525	40,486

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	40,828	(1,303)	39,525

**THE CEREBRAL VISUAL IMPAIRMENT SOCIETY
OF SCOTLAND**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	564	397	961
TOTAL FUNDS	564	397	961

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,533	(1,136)	397
TOTAL FUNDS	1,533	(1,136)	397

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

	At 1.10.22 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	564	39,922	40,486
TOTAL FUNDS	564	39,922	40,486

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	42,361	(2,439)	39,922
TOTAL FUNDS	42,361	(2,439)	39,922

**THE CEREBRAL VISUAL IMPAIRMENT SOCIETY
OF SCOTLAND**

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2024.

**THE CEREBRAL VISUAL IMPAIRMENT SOCIETY
OF SCOTLAND**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	40,803	651
Gift aid	25	82
Grants	-	800
	<u>40,828</u>	<u>1,533</u>
Total incoming resources	40,828	1,533
EXPENDITURE		
Support costs		
Governance costs		
Website expenses	695	776
Sundry costs	248	-
Accountancy fees	360	360
	<u>1,303</u>	<u>1,136</u>
Total resources expended	1,303	1,136
Net income	<u>39,525</u>	<u>397</u>

This page does not form part of the statutory financial statements

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	Day	Month	Year	to	Day	Month	Year	Period end date
		01	Oct	2023		30	Sep	2024	
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. 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 Charities Accounts (Scotland) Regulations 2006. 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 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*]								
	1. 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								
	2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.								
Signed:									19/06/2025
Name:									
Relevant professional qualification(s) or body (if any):									
Address:									

*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.

5 Plans for 2024/2025

In the year ahead, CVI Scotland will continue to build on the strong foundations now in place. We will further develop and expand our CVI Activities section, creating more accessible, engaging, hands-on tools to support understanding across all ages and abilities. These activities will be shaped by feedback and designed for real-world use, in schools, homes, training sessions, and clinics.

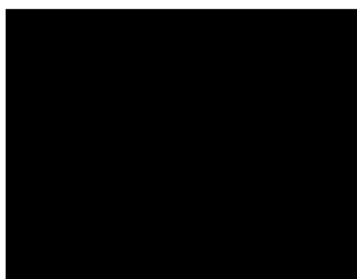
We will continue to grow and update our online resources, with new content developed in response to the evolving needs of the CVI community. As always, we will prioritise clarity, accessibility, and evidence-based guidance.

Our partnerships will remain central to our work. We will continue our close collaboration with the University of St Andrews, supporting the ongoing development of CVI-SIM and related research, education, and outreach. We will also strengthen our work with the Austin Assessment team in New Zealand, sharing resources and insights as CVI screening becomes more widely available.

As new research emerges, we will share updates with our global community, ensuring that knowledge reaches those who need it most. Our commitment remains: to connect research, lived experience, and practical strategies, and to keep working until everyone with CVI gets the recognition, understanding, and support they deserve.

6 Declaration

The trustees annual report was approved by the trustees on 16th June 2025



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