

MND Scotland
Annual Report & Accounts for the year ended 31 March 2023

Charity Number: SC002662
Company Number: SC217735



MND Scotland
Annual Report & Accounts for the year ended 31 March 23

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WELCOME FROM OUR CHAIR & CEO

MND Scotland is unique. We are the only charity in Scotland to be privileged to offer direct support to those of you living with Motor Neuron Disease (MND) and your families. We know you. We laugh with you, and we cry with you. We are your voice in a system where it feels you have none. We are here to support you every step of the way.

What is MND?

Today in Scotland, 1 in 300 people will develop MND in their lifetime.

MND is a rapidly progressing terminal illness, which stops signals from the brain reaching the muscles. This causes muscle weakness and wasting, meaning people with MND can quickly deteriorate, losing their ability to walk, talk, eat, and breathe unaided. There are over 400 people in Scotland currently living with MND, and within the next year around 200 more people will be diagnosed. There is currently no cure. There are no effective treatments. Average life expectancy is just 18 months from diagnosis, with 30% of people dying within the first 12 months.

Our History

In 2022 we celebrated 40 years, police officer John Macleod set up the Scottish MND Association from his living room, two years after he was diagnosed with MND. Supported by his loving wife Peigi, their family, friends and John's police colleagues, a new charity was born which aimed to provide support for others going through this frightening disease. Today, the charity that John and Peigi began supports hundreds of people living with MND.

Awareness of MND has never been higher and today MND Scotland invests millions of pounds in cutting-edge MND research. Forty years of progress has meant that almost everyone living with MND in Scotland can now take part in pioneering clinical trials to find new medical treatments. We've come a long way in forty years. But the fight isn't over. In fact, we are just turning a corner with renewed optimism that current research activity is starting to yield promising results. This momentum must be sustained.

Our vision is a world without MND. Until that day comes, we're here to help families in Scotland get the support they need to make living with MND easier.

Our purpose

We exist to help people living with MND protect the precious time they have left so they can spend it making memories with the people who matter most to them.

WE SUPPORT - Helping individuals and families take back control of their situation.

WE INSPIRE - Turning frustration into fundraising action to take on MND.

WE CAMPAIGN - Making the system fairer for everyone affected.

WE RESEARCH - Bringing hope of a cure.

WE CHAMPION - Building awareness and belief in our cause.

You can find out more on our website: www.mndscotland.org.uk



Rachel

Rachel Maitland, CEO

Adrian

Adrian Murphy, Chair

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TRUSTEES REPORT

The Trustees present their report and the financial statements of the charity for the year ended 31 March 2023.

Trustees

The Directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. The Trustees serving during the year and since the year end are detailed on page 14.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 3 April 2001 and registered as a charity on 3 April 2001. Prior to incorporation, the Association was a charitable trust. It is registered as a charity with HMRC and the Office of the Scottish Charity Regulator.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of such guarantees as at 31 March 2023 was 880.

Appointment of Trustees

Under the Articles of Association, the members of the Board of Trustees are elected, following a recruitment process, to serve for a period of 4 years. At each annual general meeting, those Trustees who have served as Trustees for a continuous period of four years or more since the date of their appointment or most recent reappointment shall retire from office but shall be eligible for reappointment to the Board except in the case where a Trustee has served a total of eight consecutive years in which case he or she will not be eligible for re-appointment for a period of one year.

Trustees' induction and training

An induction programme is in place for new Trustees where they receive written information and participate in at least one induction session. An Annual Board Training Plan has been developed based on the information contained within the annual Trustee Learning & Development Plans.

Organisational structure

The Board of Trustees, which can have up to 14 members, is responsible for the management of the charity. The Board oversee all aspects of the charity's management and have appointed a Chief Executive Officer to manage the day-to-day operations, delegating such powers and duties as required to fulfill this role. The Chief Executive Officer is assisted by the Executive Leadership Team who line manage the staff employed to carry out the various services delivered by the charity.

Risk management

The Trustees continually assess the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity. The Trustees are satisfied that systems are in place to mitigate exposure to the major risks and have a risk management strategy that involves reviewing the financial, operational and management performance of the charity annually by the full Board. The Trustees continue to review and improve the risk framework where possible.

Monitoring

All services are subject to regular monitoring by the charity and by survey returns from users of the services, where appropriate, is set against key performance indicators in order to measure the impact of these services on their beneficiaries.

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OBJECTIVES AND ACTIVITIES

The objectives of the charity were updated by Special Resolution at Companies House on the 21 December 2021.

The revised objectives of the charity are:

1. The relief of those in need by reason of ill health, disability, financial hardship or other disadvantage caused by Motor Neuron Disease by:
 - a. The provision of care, support and practical assistance.
 - b. The provision of items, services and facilities which are calculated to relieve those impacted by Motor Neuron Disease, after appropriate health and/or social care consultation
 - c. The provision of services and facilities which are calculated to provide support to the families and carers of those impacted by Motor Neuron Disease
 - d. The development and execution of campaigns designed to deliver appropriate improvements in related services
2. The advancement of health by:
 - a. The development of services and facilities which are calculated to relieve suffering of people impacted by Motor Neuron Disease
 - b. The development of services and facilities which are calculated to provide support to the families and carers of people impacted by Motor Neuron Disease
 - c. The promotion and funding of appropriate research into the care, cause, treatment and possible prevention of Motor Neuron Disease
 - d. The development and execution of campaigns designed to deliver appropriate improvements in healthcare
3. The advancement of education by:
 - a. The dissemination of the results of research into the care, cause, treatment and possible prevention of Motor Neuron Disease
 - b. The development of education services relating to Motor Neuron Disease
 - c. The promotion and funding of education services relating to Motor Neuron Disease
 - d. The promotion and funding of the development of research skills and capabilities relating to Motor Neuron Disease
 - e. The development and execution of campaigns designed to deliver improvements in awareness and understanding of Motor Neuron Disease

Care

Advocacy Service: Through our advocacy service we seek to ensure that people living with MND can defend and safeguard their rights, have their voice heard on important issues, and have their views and wishes genuinely considered when decisions are being made about their lives.

Counselling Service: Counselling is available for those who feel they need emotional or psychological support to people with Motor Neuron Disease, to those involved in their care and to their family and friends. There is no charge for this service.

Holiday Service: This consists of a static caravan specially adapted for people with MND based in St Andrews, together with a specially adapted chalet based at Tralee Bay near Oban.

Specialist Equipment Service: The Equipment Service endeavours to help when health and social care services cannot quickly meet the equipment needs of people with MND following an assessment of need being carried out by an appropriate health and social care professional.

Grants: Financial pressure is just one of the issues that affect people with Motor Neuron Disease and the charity offers financial assistance through our grant schemes.

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Information

Welfare & Benefits: Finances are always a cause for concern and the benefits system isn't always easy to find your way round. The Welfare and Benefits Service aims to ensure people affected by MND get the benefits and financial assistance they are entitled to.

Information Services: Factual information relating to both MND and the services provided by MND Scotland for people affected by same are available and distributed across the community. Such information is also available on the MND Scotland website.

Research

One of the key priorities of MND Scotland is the promotion of research into all aspects of Motor Neuron Disease (MND) and as such support is provided for well-conceived research projects to improve the lives of people with MND. Funding is awarded to academic institutions across the UK for a range of programmes covering laboratory, animal and clinical research, typically for a period of three years. Applications are prioritised via internal and external peer review which is undertaken on behalf of the MND Board by our Scientific Advisory Panel.

ACHIEVEMENTS AND PERFORMANCE

This report details the activities and the achievements of the last 12 months, and summarises how we adapted to the various challenges, whilst remaining focused on our vision of a world without MND. Until that day comes, our mission is to make time count for everyone affected by MND in Scotland.

Transformational Care

For the people with MND time is precious. The average life expectancy is just 18 months from diagnosis. That's why when time matters most, we're a helping hand of support, so the people living with MND can make time count with the ones they love. In 2022/2023:

- Our Advocacy team supported 131 people with MND to:
 - Move into homes that met their needs
 - Access adaptations to stay where they were already living
 - Access care packages that meant they could live longer in their homes with comfort and dignity
- 508 hours of counselling were provided to people with MND, their carers and bereaved carers helping them to work through their feelings.
- Our Welfare & Benefits team provided benefit advice and support to over 244 people with MND and their carers, dealing with 744 enquiries and generating over £1.5 million in benefits and funding. This allowed the people we support to feel less anxious and stressed about their finances meaning they and their families could get on with having fun, building precious memories and making time count.
- Provided legal support with wills and power of attorney grants for 129 people with MND and their families.

Innovative Research

The last 12 months have seen refinement changes within the Research programme, that reflect organizational changes across the charity. The Research Committee has been disbanded and the Scientific Advisory Panel now has two Chairs, one of whom is a trustee. A new Research Lead was appointed to replace 1.5 research officers, and they work alongside the Director of Research.

We have maintained our five funding schemes:

1. PhD Studentship (3 years), awarded annually (2 currently supported)
2. Academic research (1–3-year project awards), awarded annually (8 currently supported)
3. Clinical Research Fellowship (3 years), awarded every 3 years (1 currently supported)

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4. Gordon Aikman Scholarships (1 year), awarded annually (2 currently supported)
5. Clinical trials, specifically MND - SMART funded over 5 years

Awareness of MND continued to be high in 2022 with the continued high profile 'United to End MND' campaign, of which MND Scotland is a key partner, alongside the MND Association and My Name's Doddie Foundation. The charities continue to work together with the patient campaigns and researchers to release the £50 million pledged by the UK Government for research into MND.

MND Scotland continues to be involved in the establishment of the new UK MND Research Institute, which is in receipt of the LifeArc-led Consortium funding of £4.25 million (£250,000 from MND Scotland) and will benefit from the £50 million United to End MND secured funding.

In 2022, MND Scotland benefitted from the UK Government 'COVID Medical Research Charity Support Fund' which provided £261,360 to ensure committed spend on qualifying research funding in 22/23 was able to be honoured.

Activity continues to develop and, in 23/24, we anticipate being actively involved in the development of UK-wide initiatives such as the UK MND Research Institute, as well as our own MND Scotland funding schemes.

Effective Organisation

The Board of Trustees saw two of our trustees reaching the end of term / resign in the year, Linda Reid and David McGraw. We would like to express our thanks to for their contribution over the years and ongoing support to the Charity.

We appointed one new trustee in the year, Donald McLeod, continuing the legacy of his parents, our founders, Peigi and John McLeod.

We have continued to further develop improved governance and have reviewed the role of the Board and committees, as a result, during the year the sub committees were disbanded with the full board being involved in all aspects of running the charity.

This year we launched our new branding and three-year strategy (2022-2025) which seeks to build on our experience and expertise from the past 40 years, harnessing our unique position at the heart of the MND Community to guide us forward to become a more robust, resilient and engagement organisation. Making time count is a principle that runs to the very heart of our organisation. Everything we do and the way in which we do it, puts the MND Community at our core.

We introduced an Executive Leadership Team and secured a new Head Office in Glasgow City Centre in June and have introduced a new hybrid working model. We pride ourselves in operating in a flexible working environment and collaborative working is at the core of what we do.

We would not be where we are without our incredible supporters to generate income that we need to continue to provide the services and support that we do to the MND Community. We give you our continued commitment that we will make every penny you raise work hard, being efficient in our processes and innovative in our outlook to ensure we can significantly but sustainably increase the amount we spend on providing services for people living with MND and their loved ones.

Our corporate supporters continue to provide funds and raise awareness of MND, our innovative sponsorship deal with Dell Technologies was extended with MND Scotland continuing to be Heart of Midlothian's front of shirt partner. The club has engaged in a series of events to highlight both the work of MND Scotland and the stories of people who have been affected by Motor Neuron Disease.

Our total income for the year was £2,796,783 which represents an increase of 25% over the previous year due to reinstatement of face-to-face activities and investment in the fundraising team. We hope to continue to build on this increase in income to allow us to continue to develop our support service offerings and invest in research projects as a result of our investment in the fundraising team.

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PLANS FOR FUTURE PERIODS

We will be proactive in our approach, continuing to invest in ground-breaking research, making our voice heard through our tireless campaigning and ensuring that people with MND have the best possible outcomes in life and dignity in death. Reaching new audiences via our rebrand we aim to ensure every person in Scotland knows MND Scotland and what we do. So they know we are here for them should they need us.

We will forge new and robust partnerships across and within sectors, learning and sharing knowledge and collaborating wherever possible. Every one of the team at MND Scotland is committed to our cause.

We will make time count.

FINANCIAL REVIEW

The Statement of Financial Activities shows net expenditure for the year of £1,286,603 (net expenditure 2022 - £723,603). A total of £2,863,390 was retained in accumulated funds at the year-end (2022 - £4,149,993). In line with our current strategy to increase our service offerings and investment in research, there was an expected deficit in the year.

Total income for the year reached £2,796,783 (2022 - £2,231,361) of which £317,740 were restricted donations to fund specific activities.

The charity's total expenditure for the year was £4,042,726 (2022 - £3,012,763) and included charitable activities expenditure from designated funds of £Nil (2022 - £314,981) and restricted funds of £396,485 (2022 - £291,812).

Reserves policy

In setting the reserves policy, the Trustees wish to ensure that the charity's core strategic objectives are able to continue in the immediate future and that reasonable future financial contingencies are covered. The Trustees have taken into account the following factors: planned budget deficits, existing commitments, risks associated with existing income streams, risks associated with the development and creation of new services and the risk and effects of any known external factors or contingencies.

The unrestricted reserves of the charity as at 31 March 2023 were £2,831,146 (2022 - £3,483,376).

The policy is to hold funds which are free reserves at a level of 6-9 months' general expenditure. The level of reserves and opportunities to utilise any surpluses are under regular review. The charity's research strategy commits the charity to significant funding of various research projects over the next 3 years and this will significantly reduce reserves. The charity's current commitment to research funding is £668,698.

Investment policy

The Trustees may invest funds not immediately required in any investments, securities or property as may be thought fit. The Trustees have decided that surplus funds be placed on deposit with secure major financial institutions at the best rate of interest available. Due to the maximum level of funds covered by the Financial Services Compensation Scheme being set low at £85,000 in comparison to the funds held, £2,072,635 the Trustees have spread the deposits across several different banking institutions and will continue this policy with excess funds to minimise the risk to the charity's finances.

Grant policy

The charity may make significant grants available for research purposes as stated in the objectives. All applications for such grants are reviewed and prioritised by the charity's Scientific Advisory Panel and their recommendations considered by the Board of Trustees prior to any decision.

The charity offers grants for people who are living with or affected by MND, schemes are set up to provide financial support for specific areas of need that have been identified in the charity's strategic review and are a key component of the charity's care activity. These include Wellbeing Grants, Time Out Grants, Equipment & Adaptations Grants and Will & Power of Attorney Grants,

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also Directors of MND Scotland for the purposes of company law) are responsible for preparing the Trustees' Report 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 which 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 these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 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.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware, and
- the Trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditors

Alexander Sloan, Chartered Accountants were reappointed as auditors of the charitable company.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the Trustees on 22 December 2023 and signed on their behalf by:

Liz McRobb

Liz McRobb

Vice Chair 22/12/2023

MND Scotland
Independent Auditor's Report to the Members and Trustees of MND Scotland
For the year ended 31 March 2023

INDEPENDENT AUDITORS REPORT TO THE MEMBERS AND TRUSTEES OF MND SCOTLAND

Opinion

We have audited the financial statements of MND Scotland (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (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 2023 and of its incoming resources and application of resources 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 (as amended).

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 Auditor's 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 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.

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Other information

The other information comprises the information included in the annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. 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. 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 course of 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.

Opinion on other matter 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 Trustees' Report, which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared, is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

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 within the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which 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; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Directors' Report, included within the Trustees' Report, and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' Responsibilities, the Trustees, who are also the Directors of the charitable company for the purpose of company law, 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.

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Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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 an Auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Extent to which the audit was considered capable of detecting irregularities, including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was 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;
- we identified the laws and regulations applicable to the charitable company through discussions with Trustees and other management, and from our wider knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, Charities SORP (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

Audit response to risks identified

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 1 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

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In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- requesting correspondence with HMRC and OSCR.

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, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our Auditor's report.

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 charity's Trustees, as a body, in accordance with Section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the Members and Trustees those matters we are required to state to them in an Auditor's 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, its Members as a body and its Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Allison Devine

Allison Devine C.A., (Senior Statutory Auditor)

for and on behalf of Alexander Sloan
Accountants and Business Advisers
Statutory Auditor

180 St Vincent Street
Glasgow
G2 5SG

Date: 22/12/2023

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LEGAL & ADMINISTRATIVE INFORMATION

Charity Name MND Scotland

Charity Registration Number SC002662

Company Registration Number SC217735

Trustees

| | |
|--------------------------------|--------------------|
| Adrian Murphy (Chair of Board) | |
| David McGraw (Treasurer) | Resigned 15/03/23 |
| Prof. Scott Bryson | |
| Margaret Kennedy | |
| Linda Reid | Resigned 15/03/23 |
| Elizabeth McRobb | |
| Graham Binnie | |
| David Buglass | |
| Myles Fitt | |
| Deborah Atkins | |
| Donald McLeod | Appointed 6/12/22 |
| Richard Roland Ribchester | Appointed 30/10/23 |
| Bryan Watson Garvie | Appointed 30/10/23 |

Company Secretary Sharon Gillies

Executive Leadership Team

| | | |
|------------------|--|-----------------------------------|
| Rachel Maitland | Chief Executive Officer | |
| Sharon Gillies | Director of Operations | |
| Shirley Young | Director of Support Development | Resigned 7/12/22 |
| Dr Jane Haley | Director of Research | |
| Chris O'Sullivan | Director of Stakeholder Engagement & Fundraising | Appointed 13/6/22 Left 26/5/23 |
| Angela Harris | Director of Support Development | Appointed 17/4/23 |

Principal & Registered Office 6th Floor Merchant Exchange
20 Bell Street
Glasgow
G1 1LG

Auditors Alexander Sloan Accountants and Business Advisers
180 St Vincent Street
Glasgow
G2 5SG

Bankers Bank of Scotland
836 Crow Road
Glasgow
G13 1ET

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**Statement of Financial Activities
as at 31 March 2023**

| | | Unrestricted | | | | |
|--|-------|-------------------------|-----------------------------|-----------------------------|--------------------|-------------------|
| | | General Fund | Designated Funds | Restricted Funds | 2023 Total | 2022 Total |
| | Notes | £ | £ | £ | £ | £ |
| Income | | | | | | |
| Donations & Legacies | 2 | 2,240,268 | | 53,724 | 2,293,992 | 2,047,255 |
| Income from charitable activities | 3 | - | | 263,996 | 263,996 | 181,131 |
| Income from trading activities | 4 | 222,712 | | 20 | 222,732 | (2,121) |
| Investment Income | 5 | 16,063 | | - | 16,063 | 5,096 |
| Total Income | | 2,479,043 | - | 317,740 | 2,796,783 | 2,231,361 |
| Expenditure | | | | | | |
| Raising Funds | 6 | (586,858) | | - | (586,858) | (453,536) |
| Charitable Activities | 7 | (3,059,383) | | (396,485) | (3,455,868) | (2,559,227) |
| Total Expenditure | | (3,646,241) | - | (396,485) | (4,042,726) | (3,012,763) |
| Gains/(losses) on investment assets | | | | | | |
| Unrealised gain/(loss) on investment assets | 18 | (40,660) | | | (40,660) | 57,799 |
| Net income/(expenditure) before other recognised gains and losses | | (1,207,858) | - | (78,745) | (1,286,603) | (723,603) |
| Transfers between funds | 25,26 | 555,628 | (555,628) | | | - |
| Net movement in funds | | (652,230) | (555,628) | (78,745) | (1,286,603) | (723,603) |
| Reconciliation of funds | | | | | | |
| Total funds brought forward | | 3,483,376 | 555,628 | 110,989 | 4,149,993 | 4,873,596 |
| Total funds carried forward | | 2,831,146 | - | 32,244 | 2,863,390 | 4,149,993 |

The Statement of Financial Activities includes all gain and losses recognised in the year.

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All income and expenditure derives from continuing activities.

The notes on pages 18 to 35 form an integral part of these financial statements.

**MND Scotland Annual Report & Accounts
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**Balance Sheet
As at 31 March 2023**

| | | 2023 | | 2022 | |
|---|-------|-----------|------------------|-----------|------------------|
| | | £ | £ | £ | £ |
| Fixed Assets | Notes | | | | |
| Tangible assets | 17 | | 284,511 | | 280,858 |
| Intangible assets | 16 | | 27,821 | | |
| Investments | 18 | | 624,346 | | 641,006 |
| | | | 936,678 | | 921,864 |
| Current Assets | | | | | |
| Stock | 19 | 12,392 | | - | |
| Debtors | 20 | 693,143 | | 624,186 | |
| Investments | 21 | 1,448,289 | | 2,258,303 | |
| Cash at bank and in hand | | 161,494 | | 810,204 | |
| | | | 2,315,318 | | 3,692,693 |
| Creditors: amounts falling due within one year | 22 | | (388,606) | | (464,564) |
| Net current assets | | | 1,926,712 | | 3,228,129 |
| Net asset | | | 2,863,390 | | 4,149,993 |
| Funds | | | | | |
| Unrestricted Reserves | | | | | |
| General Fund | 25 | | 2,831,146 | | 3,483,376 |
| Designated Fund | 26 | | - | | 555,628 |
| Restricted Funds | 27 | | 32,244 | | 110,989 |
| | | | 2,863,390 | | 4,149,993 |

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved and authorised for issue by the Directors on 22/12/2023 and signed on their behalf by:

Liz McRobb

.....
Liz McRobb

Director *LM*

Company Number SC217735

The notes on pages 18 to 35 form an integral part of these financial statements.

Statement of Cashflows

**MND Scotland Annual Report & Accounts
for the year ended 31 March 2023**

for the year ended 31 March 2023

| | | 2023 | 2022 |
|---|-------|-----------------------------|-----------------------------|
| | | £ | £ |
| | Notes | | |
| Cash provided by (used in) operating activities | 29 | <u>(1,394,193)</u> | <u>(374,131)</u> |
| Cash flows from investing activities | | | |
| Interest received | | 16,063 | 5,096 |
| Transfers to Investment Plan | | (24,000) | (24,000) |
| Purchase of tangible fixed assets | | (27,815) | (3,353) |
| Purchase of intangible fixed assets | | (28,781) | - |
| | | <u>(64,533)</u> | <u>(22,257)</u> |
| Increase (decrease) in cash & cash equivalents in year | | (1,458,726) | (396,388) |
| Cash and cash equivalents at beginning of the year | | 3,068,507 | 3,464,895 |
| Cash and cash equivalents at end of the year | | <u>1,609,781</u> | <u>3,068,507</u> |

The notes on pages 18 to 35 form an integral part of these financial statements.

**MND Scotland Annual Report & Accounts
for the year ended 31 March 2023**

1. Accounting policies

1.1. Basis of preparation

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

The charitable company is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2. Fund accounting

Funds are classified as either Restricted Funds or Unrestricted Funds, defined as follows:

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 processes, but still within the wider objects of the charity.

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 fund.

1.3. Income recognition

All income is recognised once the charity has entitlement to the income, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount of income receivable can be measured reliably. Income includes:

1.4. Donations and Legacies

Donations are recognised when the charity has evidence of entitlement to the gift, receipt is probable and the amount can be measured reliably. Entitlement usually arises immediately upon receipt, however, in the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts must be recognised when it is probable that they will be received. Pecuniary legacies are recognised as receivable once probate has been granted and notification has been received. Residuary legacies are recognised as receivable once probate has been granted, notification has been received and where the value can be established. Residuary legacies with a life interest are only valued where legal title has passed to the Charity. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

**MND Scotland Annual Report & Accounts
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1.5. Grants receivable

Income from government and other grants, whether 'capital' or 'revenue' in nature, are recognised when the charity has unconditional entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably. Unconditional entitlement will be achieved once any performance or other conditions attached to the grants have been met, or fulfilment of those conditions is wholly within the control of the charity. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the Balance Sheet as deferred income to be released.

1.6. Gift Aid

Income tax recoverable on Gift Aid donations is recognised when the respective donation has been recognised and the recoverable amount of income tax can be measured reliably; this is normally when the donor has completed the relevant Gift Aid declaration form. Income tax recoverable on Gift Aid donations is allocated to the same fund as the respective donation unless specified by the donor.

1.7. Charitable Activities

Income from charitable activities includes income earned both from the supply of goods or services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular goods or services to be provided by the charity. Income from charitable activities is recognised as earned (as the related goods or services are provided).

1.8. Other trading activities

Income from other trading activities includes income earned from both trading activities to raise funds for the charity and income from fundraising events that does not meet the criteria for a donation and is recognised when the charity has entitlement to the funds, it is probable that these will be received and the amounts can be measured reliably.

1.9. Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.10. Other income

Other income represents income that cannot be reported under the other analysis headings provided within the Statement of Financial Activities and is recognised when the charity is entitled to the income, it is probable that it will be received and the amount can be measured reliably by the charity.

1.11. Volunteers

General volunteer time is not recognised. Following COVID we will be looking to reinstate our volunteer programme from January 2024.

1.12. Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured or estimated reliably.

Liabilities are measured on recognition at historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date. The exception is that certain financial instruments must be adjusted to their present value; these include financial liabilities where settlement is deferred for more than 12 months after the reporting date.

MND Scotland Annual Report & Accounts for the year ended 31 March 2023

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. Further information on the basis of allocation is provided below.

1.13. Raising funds

Expenditure on raising funds includes all expenditure incurred by a charity to raise funds for its charitable purposes. It includes the costs of all fundraising activities and events together with those costs incurred in seeking donations, grants and legacies.

1.14. Charitable activities

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. The cost of charitable activities presented in the Statement of Financial Activities includes the costs of direct service provision and the payment of grants.

1.15. Support costs

Support costs are incurred supporting the charity's activities and include expenditure associated with administrative and finance functions, business support, HR, IT and governance. These support functions are shared across the charity's activities and are apportioned across those activities in order to arrive at the full cost for each reported activity. The method of apportionment adopted by the charity is outlined in the notes to the financial statements.

1.16. Governance costs

Governance costs (which are included as a component of support costs in accordance with SORP) comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those related to constitutional and statutory requirements, external scrutiny (audit or independent examination), strategic management, and other legal and professional fees.

1.17. Activity based reporting

To comply fully with the Statement of Recommended Practice, the Trustees are required to split income and expenditure by activity. Further details can be found in the notes to the financial statements.

1.18. Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

1.19. Judgements

In preparing the financial statements, the Trustees have made judgements regarding the allocation of support costs to the individually reported activities of the charity. Details of the apportionment basis are included in the notes to the financial statements.

1.20. Tangible fixed assets and Depreciation

Fixed assets costing less than £500 per individual item are written off within the Statement of Financial Activities in the year of acquisition.

All equipment for the Equipment Loan and AAC services are expensed in full each year.

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Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. For all fixtures, fittings and equipment except for the caravan the estimated useful life is 5 years. The caravan's expected useful life is 10 years.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

| | |
|---|---------------------|
| Fixtures, fittings and equipment (HQ) | 20% straight line |
| IT Equipment | 20% straight line |
| Fixtures, fittings and equipment (Holiday Properties) | 10% straight line |
| Leasehold Property | 3.33% straight line |

1.21. Debtors

Debtors are measured at their recoverable amounts, being the amount the charity anticipates it will receive in settlement of the debt (net of any discounts offered and provision against bad debt). Prepayments are valued at the amount prepaid at the reporting date.

1.22. Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.23. Cash and cash equivalents

Cash at bank and in hand includes all cash equivalents held in the form of short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.24. Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Any gain or loss resulting from revaluing investments to market value is taken to the Statement of Financial Activities.

1.25. Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of economic benefit - generally in the form of a cash payment - to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due. If there is an unconditional right to defer payment for more than 12 months from reporting date then they are presented as non-current liabilities.

1.26. Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year. This encompasses both contributions to the auto-enrolment pension scheme and to the Pension Trust Growth Plan.

1.27. Operating lease

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

1.28. Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's service are received. Termination of benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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1.29. Going Concern

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

1.30. Critical accounting estimates and judgements

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

Legacy income receivable – The charity assesses the value of legacies receivable taking into account all known particulars relative to the bequest, which may include a degree of estimation and judgement relative to the realisation of asset value.

Useful lives of Fixed Assets – The charity estimates the useful lives of categories of fixed assets based on the expected length of time the asset is in use by the charity and estimates the annual charge to be depreciated based on this assessment.

Research Grants Payable – The charity assesses their obligation under approved research grants payable in accordance with the individual agreement governing each research project. Where a periodic grant payment straddles a reporting period end, and a detailed expenditure analysis is not available, the charity estimates the portion relating to the year-end date.

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

1.31. Intangible assets and amortisation

Intangible assets are stated at cost less accumulated amortisation.

Amortisation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life. Amortisation rates are as follows:

| | |
|----------|-------------------|
| Software | 20% straight line |
|----------|-------------------|

1.32. Stock

Stock is valued at the lower of cost or net realisable value.

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for the year ended 31 March 2023**

2 Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | Total 2023 £ | Unrestricted Funds | Restricted Funds | Total 2022 £ |
|---------------------------|----------------------------|--------------------------|--------------------|-----------------------|---------------------|--------------------|
| General Donations | 221,708 | 35,973 | 257,681 | 327,150 | 8,899 | 336,049 |
| In memory | 208,922 | - | 208,922 | 112,617 | - | 112,617 |
| Fundraising Events | 1,086,482 | 20 | 1,086,502 | 778,243 | - | 778,243 |
| Corporate Donations | 110,667 | - | 110,667 | 166,515 | - | 166,515 |
| Branches | (732) | - | (732) | - | - | - |
| Collection cans | 3,172 | - | 3,172 | 4,124 | - | 4,124 |
| Legacies | 308,020 | 2,731 | 310,751 | 388,296 | 5,007 | 393,303 |
| Grants & Trusts | 147,600 | 15,000 | 162,600 | 30,700 | 76,000 | 106,700 |
| Membership | 288 | - | 288 | 768 | - | 768 |
| Tax reclaimed on Gift Aid | 154,141 | - | 154,141 | 148,936 | - | 148,936 |
| | <u>2,240,268</u> | <u>53,724</u> | <u>2,293,922</u> | <u>1,957,349</u> | <u>89,906</u> | <u>2,047,255</u> |

3 Income from charitable activities

| | Unrestricted Funds £ | Restricted Funds £ | Total 2023 £ | Unrestricted Funds | Restricted Funds | Total 2022 £ |
|---|----------------------------|--------------------------|--------------------|-----------------------|---------------------|--------------------|
| Trusts & Foundations | - | 2,636 | 2,636 | - | 2,275 | 2,275 |
| UK Government/Medical Research Council | - | 261,360 | 261,360 | - | 178,856 | 178,856 |
| | <u>-</u> | <u>263,996</u> | <u>263,996</u> | <u>-</u> | <u>181,131</u> | <u>181,131</u> |

4 Income from other trading activities

| | Unrestricted Funds £ | Restricted Funds £ | Total 2023 £ | Unrestricted Funds | Restricted Funds | Total 2022 £ |
|-------------------------------|----------------------------|--------------------------|--------------------|-----------------------|---------------------|--------------------|
| Fundraising Events | 32,700 | 20 | 32,720 | 25,005 | 655 | 25,660 |
| Fundraising Challenges | 76,674 | - | 76,674 | (73,019) | - | (73,019) |
| Fun Run | - | - | - | 3,885 | - | 3,885 |
| Dinner & Ball | 87,312 | - | 87,312 | - | - | - |
| Adapted Holiday Accommodation | 7,617 | - | 7,617 | 23,116 | - | 23,116 |
| Merchandise | 5,330 | - | 5,330 | 5,296 | - | 5,296 |
| Christmas Sales | 13,079 | - | 13,079 | 12,941 | - | 12,941 |
| | <u>222,712</u> | <u>20</u> | <u>222,732</u> | <u>(2,776)</u> | <u>655</u> | <u>(2,121)</u> |

5 Investment Income

| | Unrestricted Funds £ | Restricted Funds £ | Total 2023 £ | Unrestricted Funds | Restricted Funds | Total 2022 £ |
|----------------------------|----------------------------|--------------------------|--------------------|-----------------------|---------------------|--------------------|
| Bank Interest | 16,063 | - | 16,063 | 5,096 | - | 5,096 |
| Collective Investment Plan | - | - | - | - | - | - |
| | <u>16,063</u> | <u>-</u> | <u>16,063</u> | <u>5,096</u> | <u>-</u> | <u>5,096</u> |

**MND Scotland Annual Report & Accounts
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6 Cost of raising funds

| | Unrestricted Funds £ | Restricted Funds £ | Total 2023 £ | Unrestricted Funds | Restricted Funds | Total 2022 £ |
|--------------------------------|----------------------------|--------------------------|--------------------|-----------------------|---------------------|--------------------|
| Staff costs | 228,069 | - | 228,069 | 158,621 | - | 158,621 |
| Travel and expenses | 700 | - | 700 | 337 | - | 337 |
| Premises & running costs | 87,453 | - | 87,453 | 103,647 | 244 | 103,891 |
| Event costs | 107,392 | - | 107,392 | 52,308 | - | 52,308 |
| Merchandise | 18,442 | - | 18,442 | 20,545 | - | 20,545 |
| Legal and professional | 3,419 | - | 3,419 | 2,613 | - | 2,613 |
| Depreciation | 13,920 | - | 13,920 | 13,920 | - | 13,920 |
| Support & Governance (Note 12) | 127,463 | - | 127,463 | 101,301 | - | 101,301 |
| | <u>586,858</u> | <u>-</u> | <u>586,858</u> | <u>453,292</u> | <u>244</u> | <u>453,536</u> |

7 Cost of charitable activities

| | Unrestricted Funds £ | Designated Funds £ | Restricted Funds £ | Total 2023 £ | Total 2022 £ |
|----------------------------------|----------------------------|--------------------------|--------------------------|--------------------|--------------------|
| Grants payable (Note 8) | 1,399,219 | - | 365,866 | 1,765,085 | 1,066,514 |
| Wages and salaries | 676,920 | - | 9,707 | 686,627 | 569,104 |
| Clinical care costs | 15,936 | - | 1,500 | 17,436 | 14,717 |
| General office costs | 17,894 | - | - | 17,894 | 19,181 |
| Equipment store running costs | 8,353 | - | - | 8,353 | 5,763 |
| Equipment and loans | 155,497 | - | - | 155,497 | 216,369 |
| Equipment maintenance & delivery | 15,290 | - | - | 15,290 | 14,554 |
| Production of publications | 2,360 | - | - | 2,360 | 7,084 |
| Library stock purchases | - | - | - | - | 435 |
| Annual report | - | - | - | - | (1,800) |
| Activity costs | 33,923 | - | 19,412 | 53,335 | 70,352 |
| Membership fees | 6,338 | - | - | 6,338 | 2,322 |
| Travel and expenses | 5,368 | - | - | 5,368 | 599 |
| Support & Governance (Note 12) | 722,285 | - | - | 722,285 | 574,033 |
| | <u>3,059,383</u> | <u>-</u> | <u>396,485</u> | <u>3,455,868</u> | <u>2,559,227</u> |

| | Unrestricted Funds £ | Designated Funds £ | Restricted Funds £ | Total 2022 £ | Total 2021 £ |
|----------------------------------|----------------------------|--------------------------|--------------------------|--------------------|--------------------|
| Grants payable (Note 8) | 576,667 | 314,716 | 175,131 | 1,066,514 | 915,125 |
| Wages and salaries | 467,475 | - | 101,629 | 569,104 | 420,389 |
| Clinical care costs | 14,717 | - | - | 14,717 | 14,210 |
| General office costs | 19,181 | - | - | 19,181 | 15,497 |
| Volunteer expenses | - | - | - | - | 113 |
| Equipment store running costs | 5,763 | - | - | 5,763 | 11,431 |
| Equipment and loans | 215,919 | - | 450 | 216,369 | 99,925 |
| Equipment maintenance & delivery | 14,554 | - | - | 14,554 | 8,763 |
| Production of publications | 7,084 | - | - | 7,084 | 11,105 |
| Library stock purchases | 435 | - | - | 435 | 1,492 |
| Annual report | (1,800) | - | - | (1,800) | 8,259 |
| Activity costs | 55,994 | - | 14,358 | 70,352 | 39,648 |
| Membership fees | 2,322 | - | - | 2,322 | 1,217 |
| Travel and expenses | 599 | - | - | 599 | 238 |
| Support & Governance (Note 12) | 574,033 | - | - | 574,033 | 434,904 |
| | <u>1,952,943</u> | <u>314,716</u> | <u>291,568</u> | <u>2,559,227</u> | <u>1,982,316</u> |

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8 Grants Payable

During the year grants of £629,059 (2022: £479,470) were paid to 480 individuals (2022: 313) ranging from £100 to £1,500 in accordance with the charity's objectives.

The following grants were paid out to institutions by the charity:

| | Total 2023 £ | Total 2022 £ |
|---------------------------------|-----------------------------|-----------------------------|
| University of Edinburgh | 565,227 | 435,064 |
| King College London | 78,270 | (27,643) |
| Sheffield Institute of Research | 22,243 | 74,667 |
| University of East Anglia | 25,240 | 22,369 |
| University of St Andrews | 54,247 | 36,295 |
| University of Dundee | 15,299 | 10,359 |
| University of Nottingham | 53,555 | 35,933 |
| University of Aberdeen | 53,500 | - |
| LifeArc | 250,000 | - |
| Gordon Aikman – NHS | 18,445 | - |
| | <u>1,136,026</u> | <u>587,044</u> |

9 Governance costs

| | Unrestricted Funds £ | Restricted Funds £ | Total 2023 £ | Unrestricted Funds | Restricted Funds | Total 2022 £ |
|------------------------|-------------------------------------|-----------------------------------|-----------------------------|-------------------------------|-----------------------------|-----------------------------|
| Legal and professional | 6,619 | - | 6,619 | 35 | - | 35 |
| Audit | 21,346 | - | 21,346 | 7,500 | - | 7,500 |
| Trustees expenses | 432 | - | 432 | 29 | - | 29 |
| | <u>28,397</u> | <u>-</u> | <u>28,397</u> | <u>7,564</u> | <u>-</u> | <u>7,564</u> |

10 Net income/(expenditure) for the year

Net income/(expenditure) for the year is stated after charging:

| | Total 2023 £ | Total 2022 £ |
|---|-----------------------------|-----------------------------|
| Auditors' remuneration 2022 | 6,346 | 7,500 |
| Auditor fee 2023 accrual | 15,000 | 0 |
| Operating leases | 60,531 | 6,359 |
| Depreciation and other amounts written off tangible assets: | <u>23,662</u> | <u>24,026</u> |
| | <u>105,539</u> | <u>37,885</u> |

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11 Analysis of charitable expenditure by activity

| Activity | <i>(Note 12)</i> | | | | 2023 | 2022 |
|-----------------------|------------------------------|-----------------------------------|----------------------------------|-------------------------------------|------------------|------------------|
| | Direct Activities | Grants to Institutions | Grants to Individuals | Support & Governance | | |
| | £ | £ | £ | £ | £ | £ |
| Fundraising | 459,395 | | | 127,463 | 586,858 | 453,536 |
| Care Advisory Service | 580,162 | | 629,059 | 254,924 | 1,464,145 | 1,156,901 |
| Research | 116,943 | 1,136,026 | | 254,924 | 1,507,893 | 902,759 |
| Information Service | 271,393 | | | 212,437 | 483,830 | 499,567 |
| | <u>1,427,893</u> | <u>1,136,026</u> | <u>629,059</u> | <u>849,748</u> | <u>4,042,726</u> | <u>3,012,763</u> |

| Activity | <i>(Note 12)</i> | | | | 2022 | 2021 |
|-----------------------|------------------------------|-----------------------------------|----------------------------------|-------------------------------------|------------------|------------------|
| | Direct Activities | Grants to Institutions | Grants to Individuals | Support & Governance | | |
| | £ | £ | £ | £ | £ | £ |
| Fundraising | 352,235 | - | - | 101,301 | 453,536 | 360,536 |
| Care Advisory Service | 474,831 | - | 479,470 | 202,600 | 1,156,901 | 739,596 |
| Research | 113,115 | 587,044 | - | 202,600 | 902,759 | 855,372 |
| Information Service | 330,734 | - | - | 168,833 | 499,567 | 387,348 |
| | <u>1,270,915</u> | <u>587,044</u> | <u>479,470</u> | <u>675,334</u> | <u>3,012,763</u> | <u>2,342,852</u> |

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12 Analysis of support costs and governance costs by charitable activity

(Note 9)

| Activity | Staff Costs | Travel & Expenses | Depreciation | Premises & Running Costs | Governance Costs | 2023 | 2022 |
|-----------------------|----------------|-------------------|--------------|--------------------------|------------------|----------------|----------------|
| | £ | £ | £ | £ | £ | £ | £ |
| Fundraising | 66,708 | 1,375 | 1,029 | 54,091 | 4,260 | 127,463 | 101,301 |
| Care Advisory Service | 133,415 | 2,750 | 2,058 | 108,182 | 8,519 | 254,924 | 202,600 |
| Research | 133,415 | 2,750 | 2,058 | 108,182 | 8,519 | 254,924 | 202,600 |
| Information Service | 111,179 | 2,292 | 1,715 | 90,152 | 7,099 | 212,437 | 168,833 |
| | <u>444,717</u> | <u>9,167</u> | <u>6,860</u> | <u>360,607</u> | <u>28,397</u> | <u>849,748</u> | <u>675,334</u> |

(Note 9)

| Activity | Staff Costs | Travel & Expenses | Depreciation | Premises & Running Costs | Governance Costs | 2022 | 2021 |
|-----------------------|----------------|-------------------|---------------|--------------------------|------------------|----------------|----------------|
| | £ | £ | £ | £ | £ | £ | £ |
| Fundraising | 48,167 | 171 | 2,169 | 49,658 | 1,135 | 101,301 | 76,748 |
| Care Advisory Service | 96,334 | 342 | 4,339 | 99,316 | 2,269 | 202,600 | 153,496 |
| Research | 96,334 | 342 | 4,339 | 99,316 | 2,269 | 202,600 | 153,496 |
| Information Service | 80,279 | 285 | 3,616 | 82,764 | 1,891 | 168,833 | 127,912 |
| | <u>321,114</u> | <u>1,140</u> | <u>14,463</u> | <u>331,054</u> | <u>7,564</u> | <u>675,334</u> | <u>511,652</u> |

Resources expended are allocated to the particular activity where the cost relates directly to that activity. The cost of overall direction and administration on each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity:

| | 2023 | 2022 |
|-----------------------|------|------|
| Fundraising costs | 15% | 15% |
| Care Advisory Service | 30% | 30% |
| Research | 30% | 30% |
| Information Service | 25% | 25% |

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13 Employees

Number of employees

The average monthly number of employees (headcount) during the year were:

| | 2023 | 2022 |
|-----------------------|-------------|-------------|
| Fundraising | 5 | 4 |
| Charitable Activities | 21 | 18 |
| Management | 4 | 5 |
| | 30 | 27 |

Employment costs

| | 2023 | 2022 |
|-----------------------|-------------|-------------|
| | £ | £ |
| Wages and salaries | 1,036,229 | 850,864 |
| Social security costs | 106,855 | 83,594 |
| Other pension costs | 79,851 | 57,621 |
| | 1,222,935 | 992,079 |

14 Pensions and key management personnel

Pension costs

Employees are eligible to join a defined contribution scheme managed by The Pensions Trust. The charity contributes 7.5% (2022: 7.5%) of pensionable salary. These contributions totalled £79,851 in the year (2022 - £57,621).

The pension costs outstanding at 31 March 2023 totalled £13,658 (2022: £7,648).

MND Scotland was historically a member of the Pensions Trust Growth Plan, Series 3. This is a multi-employer scheme which, when established, was classed as a defined contribution scheme. Legislative changes saw that categorisation change to a defined benefit scheme. The individual employer's share of assets and liabilities cannot be disaggregated therefore it is not possible to obtain a valuation of the net asset/liability position for MND Scotland at the year end date and therefore, for accounting purposes, it is treated as a defined contribution scheme. Contribution towards pension deficit of £4,822 was made during 22/23 and is included in other pension costs.

MND Scotland's current employer debt on withdrawal in respect of the Defined Benefit, Growth Plan series 3 as at 30 September 2022 (being the latest available date) is £19,592.

Redundancy Payments

During the year, no redundancy payments were made (2022 - £38,726).

Key management personnel

The key management personnel of the charity comprise the Trustees, the Chief Executive Officer and the Executive Leadership Team which is made up of the Director of Fundraising & Stakeholder Engagement, Director of Operations, Director of Research and Director of Service Development. The total employee benefits of the key management personnel for the charity were £336,448 (2022: £302,664).

The number of officers who received emoluments over £60,000, excluding pension contributions, was in the following ranges:

| | 2023 | 2022 |
|--------------------|---------------|---------------|
| | Number | Number |
| £60,001 to £70,000 | - | - |
| £70,001 to £80,000 | - | - |
| £80,001 to £90,000 | 1 | - |

15 Trustees' emoluments and related party transactions

No trustee nor any persons connected to them received emoluments, £432 (2022 - £29) reimbursement of expenses was paid during the year. There were no related party transactions that require disclosure.

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16 Intangible fixed assets

| | Software £ |
|-------------------------|-----------------------|
| Cost | |
| As at 01 April 2022 | - |
| Additions | 28,781 |
| Disposals (Write-offs) | - |
| As at 31 March 2023 | <u>28,781</u> |
| Depreciation | |
| As at 01 April 2022 | - |
| Elimination on Disposal | - |
| Charge for the year | 959 |
| As at 31 March 2023 | <u>959</u> |
| Net Book value | |
| As at 31 March 2023 | <u>27,822</u> |
| As at 31 March 2022 | <u>-</u> |

17 Tangible fixed assets

| | Leasehold Property £ | Fixtures, Fittings & Equipment £ | Total £ |
|--------------------------|-------------------------------------|---|--------------------|
| Cost | | | |
| As at 1 April 2022 | 348,010 | 102,931 | 450,941 |
| Additions | - | 27,815 | 27,815 |
| Disposals | - | (56,203) | (56,203) |
| As at 31 March 2023 | <u>348,010</u> | <u>74,543</u> | <u>422,553</u> |
| Depreciation | | | |
| As at 1 April 2022 | 88,968 | 81,116 | 170,084 |
| Elimination on disposals | - | (54,745) | (54,745) |
| Charge for year | 13,920 | 8,783 | 22,703 |
| As at 31 March 2023 | <u>102,888</u> | <u>35,154</u> | <u>138,042</u> |
| Net book values | | | |
| As at 31 March 2023 | <u>245,122</u> | <u>39,389</u> | <u>284,511</u> |
| As at 31 March 2022 | <u>259,043</u> | <u>21,815</u> | <u>280,858</u> |

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18 Fixed assets investments

| | Other Listed Investments | Total |
|---------------------------------|---|--------------|
| | £ | £ |
| Cost / revaluation | | |
| As at 1 April 2022 | 641,006 | 641,006 |
| Additions | 24,000 | 24,000 |
| Revaluation | (40,660) | (40,660) |
| As at 31 March 2023 | 624,346 | 624,346 |
| Net book values | | |
| As at 31 March 2023 | 624,346 | 624,346 |
| As at 31 March 2022 | 641,006 | 641,006 |
| Analysis of investments | 2023 | 2022 |
| | £ | £ |
| Market value at year end | | |
| HBOS Collective Investment Plan | 624,346 | 641,006 |

The historic cost of the investment is £344,000 (2022 - £320,000) and all investments are held within the UK.

19 Stock

| | 2023 | 2022 |
|---------------------|-------------|-------------|
| | £ | £ |
| Christmas Stock | 750 | - |
| Branded Merchandise | 11,642 | - |
| | 12,392 | - |

20 Debtors

| | 2023 | 2022 |
|---------------------------------------|-------------|-------------|
| | £ | £ |
| Other taxes and social security costs | - | 24,927 |
| Prepayments and accrued income | 693,143 | 599,259 |
| | 693,143 | 624,186 |

21 Current asset investments

| | 2023 | 2022 |
|---------------|-------------|-------------|
| | £ | £ |
| Bank Deposits | 1,448,289 | 2,258,303 |
| | 1,448,289 | 2,258,303 |

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22 Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|---------------------------------------|-----------|-----------|
| Trade creditors | 45,342 | 124,506 |
| Other taxes and social security costs | 92,911 | 26,395 |
| Grants payable | 163,500 | 255,728 |
| Other creditors | 86,853 | 57,935 |
| | 388,606 | 464,564 |

23 Deferred Income

| | 2023 £ |
|---|-----------|
| Balance as at 1 April 2022 | 21,861 |
| Amount released to income from other trading activities | (21,861) |
| Amount deferred in year | - |
| Balance as at 31 March 2023 | - |

24 Analysis of net assets between funds

| | General Fund £ | Designated funds £ | Restricted funds £ | Total funds £ |
|---|----------------------|--------------------------|--------------------------|---------------------|
| Fund balances at 31 March 2023 as represented by: | | | | |
| Tangible fixed assets | 284,511 | - | - | 284,511 |
| Intangible fixed assets | 27,821 | - | - | 27,821 |
| Investment assets | 624,346 | - | - | 624,346 |
| Current assets | 2,223,963 | - | 91,355 | 2,315,318 |
| Current liabilities | (329,495) | - | (59,111) | (388,606) |
| | 2,831,146 | - | 32,244 | 2,863,390 |

25 Unrestricted General Fund

| | Investment | | | | | |
|--------------|----------------|---------------|---------------|------------|----------------|-----------|
| | 1 Apr '22 £ | Incoming £ | Outgoing £ | Gains £ | Transfers £ | |
| General Fund | 3,483,376 | 2,479,043 | (3,646,241) | (40,660) | 555,628 | 2,831,146 |

| | Investment | | | | | |
|--------------|----------------|---------------|---------------|------------|----------------|-----------|
| | 1 Apr '21 £ | Incoming £ | Outgoing £ | Gains £ | Transfers £ | |
| General Fund | 3,902,143 | 1,959,669 | (2,406,235) | 57,799 | (30,000) | 3,483,376 |

Purposes of General Fund

The General Fund encompasses all income and expenditure relating to the primary activities of the charity, other than those for which funding is restricted or designated.

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26 Unrestricted Designated Funds

| | 1 Apr '22 | Incoming | Outgoing | Transfers | 31 Mar '23 |
|---------------------------|----------------|----------|----------|------------------|------------|
| | £ | £ | £ | £ | £ |
| Development Fund | 85,478 | - | - | (85,478) | - |
| MND Clinical Trials Fund | 371,686 | - | - | (371,686) | - |
| Clayton Lodge Fund | 48,464 | - | - | (48,464) | - |
| Tralee Refurbishment Fund | 50,000 | - | - | (50,000) | - |
| | <u>555,628</u> | - | - | <u>(555,628)</u> | <u>-</u> |

| | 1 Apr '21 | Incoming | Outgoing | Transfers | 31 Mar '22 |
|---------------------------|----------------|----------|------------------|---------------|----------------|
| | £ | £ | £ | £ | £ |
| Development Fund | 85,478 | - | - | - | 85,478 |
| MND Clinical Trials Fund | 686,402 | - | (314,716) | - | 371,686 |
| Clayton Lodge Fund | 48,464 | - | - | - | 48,464 |
| Tralee Refurbishment Fund | 20,000 | - | - | 30,000 | 50,000 |
| | <u>840,344</u> | - | <u>(314,716)</u> | <u>30,000</u> | <u>555,628</u> |

Purposes of Designated Funds

During a period of transformational change, the Trustees approved the release of designated funds while undergoing a review of the organisation budget and best approach moving forward. All designated funds were released to the General Fund.

Development Fund

The Development Fund comprises funds set aside by the Board of Directors to fund the development of the charity's existing services and for the new services identified in the charity's Service Improvement Plan.

MND Scotland Clinical Trials Fund

The MND Scotland Clinical Trials Fund comprises funds set aside by the Board of Directors to fund the charity's commitment to the MND Smart Clinical Trial.

Clayton Lodge Fund

The Clayton Lodge Fund comprises funds set aside by the Board of Directors to purchase and renovate the new holiday chalet at Clayton Caravan Park.

Tralee Refurbishment Fund

The Tralee Refurbishment Fund comprises funds set aside by the Board of Directors to refurbish the charity's adapted holiday chalet and to replace the equipment therein when needed.

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27 Restricted Funds

| | 1 Apr '22 | Incoming | Outgoing | Transfers | 31 Mar '23 |
|-----------------------------|----------------|----------------|------------------|-----------|---------------|
| | £ | £ | £ | £ | £ |
| Research Fund | 71,657 | 298,314 | (361,977) | | 7,994 |
| Care | - | 1,500 | (1,500) | | - |
| Enhanced Counselling Fund | 9,412 | - | (9,412) | | - |
| RS MacDonald Research Fund | 2,684 | - | (2,684) | | - |
| Advocacy Fund | 26,321 | 2,636 | (9,707) | | 19,250 |
| Wellbeing Fund | - | 15,000 | (10,000) | | 5,000 |
| Gordon Aikman Research Fund | 915 | 290 | (1,205) | | - |
| | <u>110,989</u> | <u>317,740</u> | <u>(396,485)</u> | - | <u>32,244</u> |

| | 1 Apr '21 | Incoming | Outgoing | Transfers | 31 Mar '22 |
|-----------------------------|----------------|----------------|------------------|-----------|----------------|
| | £ | £ | £ | £ | £ |
| Research Fund | - | 196,413 | (124,756) | - | 71,657 |
| Equipment | - | 450 | (450) | - | - |
| Clayton | - | 244 | (244) | - | - |
| Enhanced Counselling Fund | 23,750 | | (14,338) | - | 9,412 |
| MND Scotland Grants Scheme | - | 50,000 | (50,000) | - | - |
| RS MacDonald Research Fund | 2,684 | - | - | - | 2,684 |
| Advocacy Fund | 104,675 | 23,275 | (101,629) | - | 26,321 |
| Wellbeing | - | | - | - | - |
| Gordon Aikman Research Fund | - | 915 | - | - | 915 |
| MND Time for Trials Fund | - | 375 | (375) | - | - |
| | <u>131,109</u> | <u>271,672</u> | <u>(291,792)</u> | - | <u>110,989</u> |

Purposes of Restricted Funds

Research Fund

The Research Fund comprises funds given to the charity specifically for spending on research projects.

Enhanced Counselling Fund

The Enhanced Counselling Fund is funding received primarily from the RS MacDonald Charitable Trust to fund an enhanced counselling service for those affected by MND.

Advocacy Fund

The Advocacy Fund comprises funds received from the Alan Davidson Foundation to increase the provision of the charity's Advocacy Service for those affected by MND.

MND Scotland Grants Scheme

The MND Scotland Grants Scheme Fund represents funds received from the Dottie5 Trust to support the charity's grant schemes.

RS MacDonald Research Fund

The RS MacDonald Research Fund represents funds received from the RS MacDonald Charitable Trust to fund specific research into Motor Neurone Disease.

Wellbeing Fund

The Wellbeing Fund comprises funds received from the RS MacDonald Charitable Trust to fund the provision of counselling and support services.

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28 Financial commitments

At 31 March 2023 the charity had annual commitments under non-cancellable operating leases as follows:

| | 2023 | 2022 |
|----------------------------|----------------|----------------|
| | £ | £ |
| Expiry date: | | |
| Within one year | 79,630 | 8,527 |
| Between one and five years | 249,043 | 36,471 |
| Over five years | 178,008 | 150,859 |
| | <u>506,681</u> | <u>195,856</u> |

At the reporting end date the charitable company has outstanding research commitments of £668,698 (2022: £1,580,560). This includes £158k in relation to MND Smart Clinical Trials.

In addition there is a commitment for the wills & power of attorney service of £49,384 (2022: £50,665)

29 Reconciliation of net movement in funds to net cash flow from operating activities

| | 2023 | 2022 |
|---|--------------------|------------------|
| | £ | £ |
| Net movement in funds | (1,286,603) | (723,603) |
| Add depreciation charges | 23,662 | 23,438 |
| Add net movement on disposal of assets/depreciation written off | 1,458 | 0 |
| Add unrealised investment losses | 40,660 | (57,799) |
| Deduct interest income from investing activities | (16,063) | (5,096) |
| Decrease (increase) in stock | (12,392) | - |
| Decrease (increase) in debtors | (68,957) | 233,171 |
| Increase (decrease) in creditors | (75,958) | 155,758 |
| Net cash flow from operating activities | <u>(1,394,193)</u> | <u>(374,131)</u> |

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30 2022 Statement of Financial Activities

| | Notes | Unrestricted | | | 2022 Total £ |
|--|-------|--------------------|--------------------------|--------------------------|--------------------|
| | | General Fund £ | Designated Funds £ | Restricted Funds £ | |
| Income | | | | | |
| Donations & Legacies | 2 | 1,957,349 | | 89,906 | 2,047,255 |
| Income from charitable activities | 3 | - | | 181,131 | 181,131 |
| Income from trading activities | 4 | (2,776) | | 655 | (2,121) |
| Investment Income | 5 | 5,096 | | - | 5,096 |
| Total Income | | 1,959,669 | - | 271,692 | 2,231,361 |
| Expenditure | | | | | |
| Raising Funds | 6 | (453,292) | - | (244) | (453,536) |
| Charitable Activities | 7 | (1,952,943) | (314,716) | (291,568) | (2,559,227) |
| Total Expenditure | | (2,406,235) | (314,716) | (291,812) | (3,012,763) |
| Gains/(losses) on investment assets | | | | | |
| Unrealised gain/(loss) on investment assets | | 57,799 | - | - | 57,799 |
| Net income/(expenditure) before other recognised gains and losses | | (388,767) | (314,716) | (20,120) | (723,603) |
| Transfers | | (30,000) | 30,000 | - | - |
| Net movement in funds | | (418,767) | (284,716) | (20,120) | (723,603) |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 3,902,143 | 840,344 | 131,109 | 4,873,596 |
| Total funds carried forward | | 3,483,376 | 555,628 | 110,989 | 4,149,993 |