

MND
Scotland
Making time count

Annual Report & Accounts

For the year ended
31 March 2024

Company number: SC217735
Charity number: SC002662



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Review of the year

MND Scotland continued to evolve in the 2023 / 2024 financial year as we welcomed new trustees and colleagues to the team, launched our first ever TV advertising campaign and made an historic investment in the UK's biggest ever motor neuron disease (MND) clinical drug trial.

Against a challenging economic backdrop for all charities, our inspirational fundraisers continued to show their dedication by running, walking and cycling to raise awareness and funds. But it wasn't just physical challenges that drove income to support people with MND and fund vital research, our supporters arranged photography exhibitions and even dedicated a rose in memory of a loved one. Our board of trustees and colleagues also got involved with their own fundraising efforts, including cycling challenges across Scotland, wing walks at 700 feet and summiting seven hills.

We would need to write a book to capture all the highlights of the year. We've attempted to highlight the key milestones below but most importantly, it's been a privilege to continue to share your stories. Sharing stories of those impacted by MND is what we are here to do. We want your voices, and the voices of your loved ones, to be heard loud and clear.

June 2023 saw the announcement of the historic £2 million investment in MND-SMART. This marks the largest research investment in the charity's history and is the UK's biggest MND clinical drug trial. While it was undoubtedly disappointing that the data shows the first two drugs in the trial, memantine and trazodone, had no benefit for people with MND, it is a positive outcome that the trial provided a definitive outcome for both drugs quickly. The pioneering approach and agile design of MND-SMART means further new potential treatments can be introduced to the trial quickly.

The summer also brought the news that we would continue as front of shirt partner with Heart of Midlothian F.C. for season 2023/24. Working with Hearts has been an invaluable opportunity to spread awareness of MND and the club's supporters embraced the cause wholeheartedly. While the partnership came to an end at the conclusion of the 2023/24 season, we are incredibly grateful to Hearts for their continued support.

Throughout the year we continued our commitment to raising awareness of this brutal disease. At the end of 2023, that included our first ever TV campaign which aired on STV from the end of November for a month. The advert was developed in collaboration with people with MND, carers and bereaved carers, with the aim of raising awareness of MND and MND Scotland, while also raising vital funds. The producers that created the animation style of the advert also created a series of short videos that we continue to share to highlight MND. The advert was also generously supported by the broadcaster, STV's Growth Fund, to allow us to achieve maximum exposure for the campaign.

In 2023 / 2024 we were pleased to welcome two new trustees to the MND Scotland board; Bryan Garvie, an accomplished marketing and communications professional and founder of Mainbrace; and Richard Ribchester, Emeritus Professor of Cellular Neuroscience, University of Edinburgh.

Throughout the 2023 / 2024 financial year, we continued to deliver against our published Research Strategy 2022-2025, and this has resulted in changes in how we make decisions around funding research projects. Trialled in 2022/23, lay reviewing of applications by people affected by MND is now embedded in our processes and, during this financial year, we appointed people with lived experience as members of our review panel. The research-relevant outcomes of the 2022 'MND: What Matters' survey are now routinely included in our guidance to applicants. This has led to new projects being funded that directly address issues that are of concern to people affected by MND, including a PhD project at the University of Sheffield that aims to understand the use of reproductive options by families affected by a genetic form of motor neuron disease, and a tri-way funded (with the MND Association and My Name's Doddie Foundation) research project at the University of Glasgow exploring whether traumatic brain injuries can lead to an increase in the risk of developing MND.

The financial year also started with a boost from the UK government's 'Medical Research Charities Early Career Researchers Support Fund' to provide support for existing research projects that support early career researchers. We are committed to supporting early career researchers, and when we expanded our Scientific Advisory Panel (SAP) in February amongst the five new members we introduced a position for an early career researcher. Two lay members also joined to SAP to share their experiences of MND.

Providing support to the over 400 people living with MND, their friends and families is at the heart of what we do. From nearly 60 people accessing Speak Unique to over 250 visitors to our holiday lodges and 180 receiving vital equipment and £1.7 million generated in income maximisation, we are here to support everyone. We've provided counselling support for many years and in February 2024, we ran our first Bereavement Workshop for people who had lost someone to MND. This was devised in collaboration with colleagues from ALS Canada following meetings at the International Alliance of ALS / MND Associations.

Thank you for your ongoing support of MND Scotland. We really couldn't do it without you. We are committed to building on the work of the 2023 / 2024 financial year to ensure we can make time count for everyone living with MND in Scotland.

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. There are over 450 people in Scotland currently living with MND, and within the next year around 200 more people will be diagnosed, and 200 will die.

There is currently no cure. There are no fully effective treatments. Average life expectancy is just 18 months from diagnosis, with 30% of people dying within the first 12 months.

Our history

Police officer, John Macleod set up the Scottish MND Association from his living room in 1981, 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.

Forty-three years on, the charity that John and Peigi began supports hundreds of people living with MND across Scotland. 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. While progress understanding the disease is being made, we still have a long way to go and the current momentum must be maintained.

Our vision is a world without MND. Until that day comes, we're here to make time count for everyone affected by MND in Scotland.



Our purpose

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

How we make time count



We support

Helping individuals and families take back control of their situation.



We campaign

Making the system fairer for everyone affected.



We research

Bringing hope of a cure.



We inspire

Turning frustration into fundraising action to take on MND.



We champion

Building awareness and belief in our cause.

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

Trustees Report

The Trustees present their report and the financial statements of the charity for the year ended 31 March 2024.

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 24.

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 Organisation 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 2024 was 1,099.

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, participate in at least one induction session and are assigned a buddy. 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 fulfil 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 and evaluation by the charity against key performance indicators and via user surveys in order to measure the impact of these services on their beneficiaries.

Objectives and activities

The 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.

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.



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 fundraising 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, with focus 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 2023/2024:

Our Advocacy team supported clients with 262 separate issues related to their right 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.

Established a Partnership with Wheatley and TheNu housing associations to put the needs of those with MND to the top of the priority list.

Our Wellbeing team:

- Supported 138 clients to access 1:1 counselling receiving over 1,600 hours of support. This service is provided free to people with MND, their carers and bereaved carers helping them to work through their feelings.
- Established two new online peer support groups launched to meet the needs of Carers and people living with MND with 42 clients signed up to our three online peer support groups with over 120 attendances.
- In collaboration with ALS Canada, piloted a 7-week grief programme for loved ones who are struggling to move forward in partnership with ALS Canada.

Grants & Equipment:

- Provided grants to 345 people with MND and 210 carers totalling £530,030.
- Provided 180 people with vital equipment totalling £102,577.
- Provided 59 people have accessed Speak unique voice banking technology.

Holiday Service:

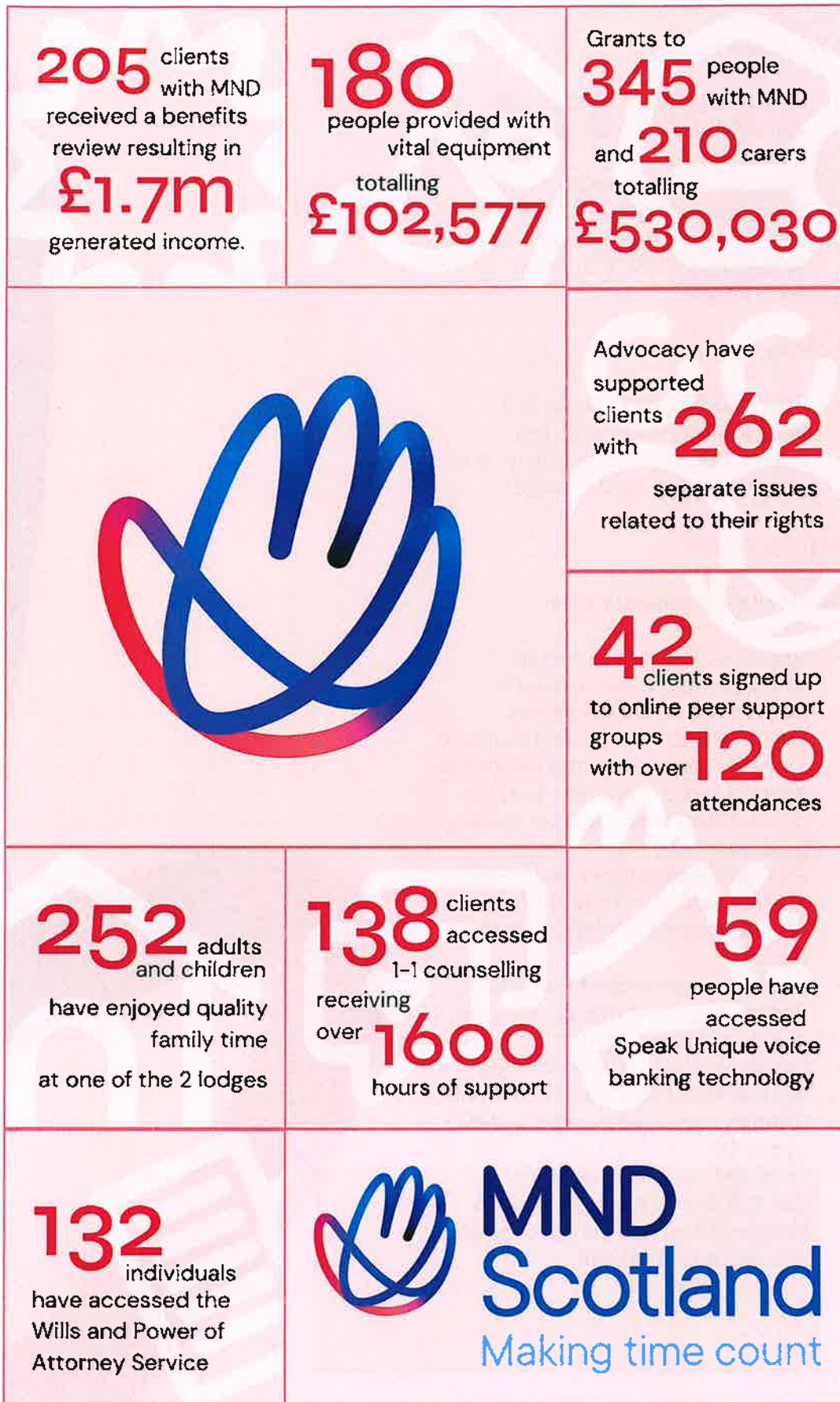
- Provided free holidays to 252 adults and children who have enjoyed quality family time at one of our fully accessible lodges.

Information

Our Welfare & Benefits team:

- Assisted 205 clients, people with MND and their carers, by performing a benefits review resulting in £1.7 million in generated income. This allowed the people we support to be more able to focus on spending time together making precious memories.
- Provided legal support with Wills and Power of Attorney services for 132 people with MND and their families.
- Created a new website area for Bereavement providing resources, signposting and support.
- Developed 'Right Here with you' booklet that helps guide someone through support provided by MND Scotland.
- Leveraged our membership of the ALS International Alliance to bring children and young people's resources to Scotland.





Innovative Research

The past year has seen further development of our research programme activities and oversight. We have evolved the membership of our Scientific Advisory Panel (SAP), which reviews the research applications we receive and makes informed funding recommendations to our Board of Trustees. In addition to bringing on board a new clinical member, for the first time the SAP now includes two people affected by MND so that the perspective of those with lived experience can input to our grant funding processes. We have also created a new short-term early career researcher member position, which will provide research leaders of the future with experience of grant funding process early on in their careers.

Our grant portfolio at 31 March 2024 is funding 15 projects worth a total of £3,434,998, at nine different universities across the UK. These are research activities that we have committed to funding over a number of years so this figure does not reflect the spend in any one financial year and will include funds already paid out. It includes five new grants that started in 2023/24 financial year, including a new £2 million grant that supports the UK-wide MND-SMART platform clinical trial from 2023 - 2028, providing people with MND in the UK the opportunity to access a clinical trial, and continues our support for this important clinical trial following the completion of the 2018-2023 grant in October 2023.

In addition, we are also working in partnership with the MND Association to administer a new pre-fellowship scheme on their behalf. This is designed to support research activities within UK MND Research Institute (UK MND RI) and provide career development opportunities for early career researchers wanting to work on MND. Three of these 18 month pre-fellowship grants started in 2023/24 and are reflected in our finances for this year.

In 2023, MND Scotland benefitted from the 'UK Government Medical Research Charities Early-Career Researcher Fund' which provided £333,249 to ensure committed spend on qualifying research funding in 23/24 was able to be honoured.

MND Scotland continues to be involved in wider research activities and oversight within the UK and beyond, including being an active member of the Association of Medical Research Charities (AMRC) and the International Alliance of ALS/MND Associations, and an ongoing funding partner of the UK MND Research Institute.

Key achievements against other Strategic Goals

We held our first Scottish Parliamentary reception for motor neuron disease (MND) in more than three years. The reception was hosted by Bob Doris MSP in the Garden Lobby of the Scottish Parliament building at Holyrood. More than 100 guests were in attendance, 70 of whom had been directly affected by MND. They were joined by MSP's, Scottish Government Ministers, and members of MND Scotland's staff and Board of Trustees.

Key speakers included Bob Doris MSP, Marie Cartwright – whose husband died of MND in 2019, MND Scotland CEO Rachel Maitland and the Cabinet Secretary for Social Justice, Housing and Local Government, Shona Robison.

Speakers focussed on MND's flagship principle of 'making time count' with a specific focus on key housing issues, such as fast-tracking home adaptations for people with MND and better priority for accessible housing. The event also highlighted issues around social care.

For the first time in our 42-year history we created our first ever TV advert. This was a significant milestone for the charity and one we hope you support. The advert was developed in collaboration with people with MND, carers and bereaved carers with the aim of raising awareness of MND and MND Scotland, while also raising vital funds to enable us to continue our work to supporting everyone affected by MND across the country and funding groundbreaking research in the pursuit of effective treatments and a cure. The advert aired on STV for four weeks and was generously supported by the broadcaster, STV's Growth Fund to achieve maximum exposure for the campaign for which we partnered with Enterprise screen to create an animation that really tells the story of the MND Scotland brand.

We have made focused efforts to increase our communications introducing a new quarterly Support and Research newsletter to all people impacted by MND and a quarterly supporter newsletter to everyone in our database who has consented to be contacted by email.



Effective Organisation

We appointed two new Trustees in the year, Professor Richard Ribchester and Bryan Garvie.

Our total income for the year was £2,697,268 which represents a decrease of 4% over the previous year as we have seen a minor impact of the Cost-of-Living Crisis. During 2024 / 2025 we will continue to develop new partnerships and explore new funding opportunities to further develop our support service offerings and invest in research projects.

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 front of shirt partnership with Heart of Midlothian was extended by a further year. 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.

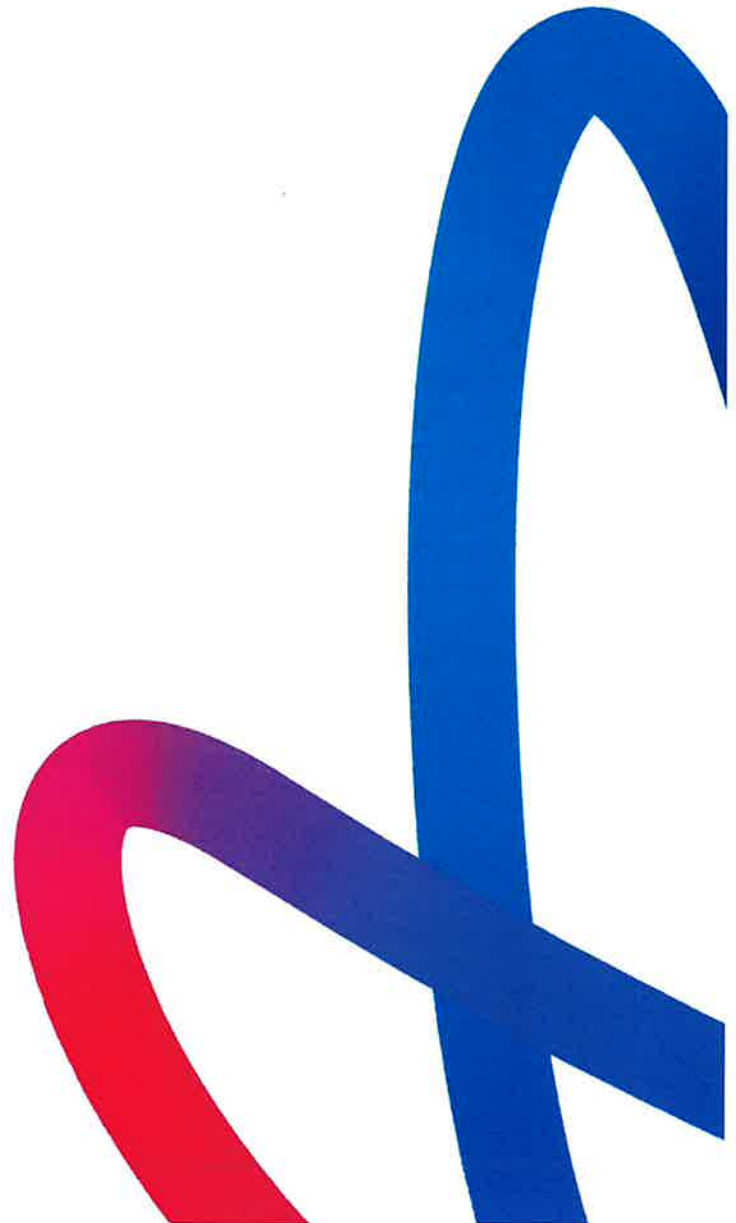
Plans for future periods

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, 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 £1,299,792 (net expenditure 2023 - £1,286,603). A total of £1,563,598 was retained in accumulated funds at the year-end (2023 - £2,863,390). 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 £2,697,268 (2023 - £2,796,783) of which £694,754 were restricted donations to fund specific activities.

The charity's total expenditure for the year was £4,065,619 (2023 - £4,042,726) and included charitable activities expenditure from designated funds of £Nil (2023 - Nil) and restricted funds of £588,936 (2023 - £396,485).

Reserves policy

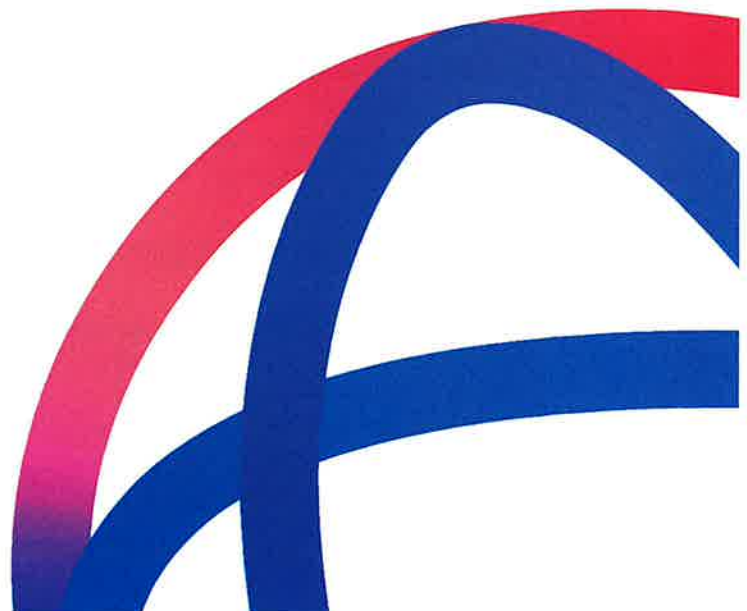
In setting the reserves policy, the Trustees wish to ensure that the charity's core strategic objectives are able to continue in the immediate future and that reasonable future financial contingencies are covered. The Trustees have taken into account the following factors: planned budget deficits, existing 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 2024 were £1,441,498 (2023 - £2,831,146).

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 5 years which is greater than total reserves position and could not be met without the continuation of new income to the charity, with £212,405 contribution secured from co-funders (MNDA and Anatomical Society).

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, £1,545,251 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 Making Time Count Grant, Time for You Grant, Carers Grant, Equipment & Adaptations Grant and Will & Power of Attorney Grant. We were delighted to announce a new 'Cost of Living' Grant only possible thanks to our partnership with My Name's 5 Doddie Foundation.

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 do so.

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 LLP 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 28th November 2024 and signed on their behalf by:



.....
Adrian Murphy
Director (Chair)



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 2024 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 2024 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.

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.

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.

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

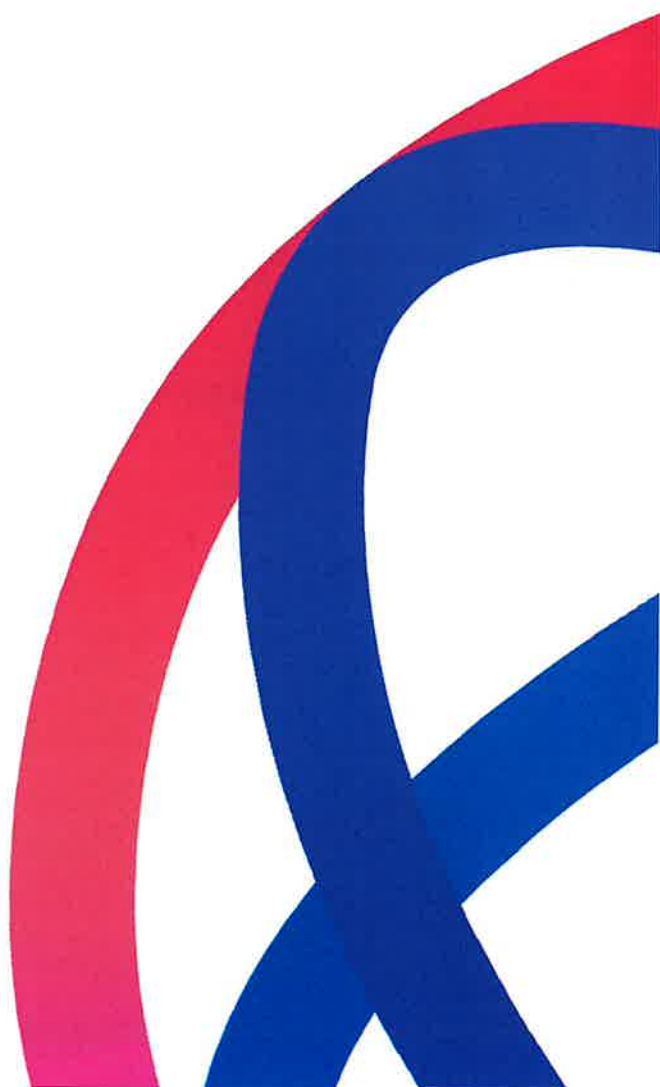
This report is made solely to the charitable company's Members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charity's Trustees, as a body, in accordance with Section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of 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
LLP
Accountants and Business Advisers
Statutory Auditor
180 St Vincent Street
Glasgow
G2 5SG

Date: 28th November 2024



Legal and administrative information

Charity Name	MND Scotland
Charity Registration Number	SC002662
Company Registration Number	SC217735

Trustees

Adrian Murphy (Chair of Board)	
Professor Scott Bryson	
Margaret Kennedy	Resigned 05/07/24
Elizabeth McRobb	
Graham Binnie	
David Buglass	
Myles Fitt	
Deborah Atkins	
Donald McLeod	
Professor Richard Ribchester	Appointed 30/10/23
Bryan Watson Garvie	Appointed 30/10/23

Company Secretary	Sharon Gillies
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Executive Leadership Team

Rachel Maitland	Chief Executive Officer
Sharon Gillies	Director of Operations
Dr Jane Haley	Director of Research
Chris O'Sullivan	Director of Stakeholder Engagement & Fundraising 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
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Auditors	Alexander Sloan LLP Accountants and Business Advisers 180 St Vincent Street Glasgow G2 5SG
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Bankers	Bank of Scotland 836 Crow Road Glasgow G13 1ET
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Statement of Financial Activities as at 31 March 2024

	Notes	Unrestricted General Fund £	Restricted Fund £	2024 Total £	2023 Total £
Income					
Donations & Legacies	2	1,863,010	18,756	1,881,766	2,293,992
Income from charitable activities	3	-	675,998	675,998	263,996
Income from trading activities	4	113,370	-	113,370	222,732
Investment Income	5	26,134	-	26,134	16,063
Total Income		2,002,514	694,754	2,697,268	2,796,783
Expenditure					
Raising Funds	6	(546,649)	-	(546,649)	(558,634)
Charitable Activities	7	(2,929,934)	(588,936)	(3,518,870)	(3,484,092)
Total Expenditure		(3,476,583)	(588,936)	(4,065,519)	(4,042,726)
Gains/(losses) on investment assets					
Unrealised gain/(loss) on investment assets		-	-	-	(40,660)
Realised gain/(loss) on investment assets	18	68,459	-	68,459	-
Net income/(expenditure) after other recognised gains and losses		(1,405,610)	105,818	(1,299,792)	(1,286,603)
Transfers between funds	24 - 26	15,962	(15,962)	-	-
Net movement in funds		(1,389,648)	89,856	(1,299,792)	(1,286,603)
Reconciliation of funds					
Total funds brought forward		2,831,146	32,244	2,863,390	4,149,993
Total funds carried forward		1,441,498	122,100	1,563,598	2,863,390

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 derive from continuing activities.

The notes on pages 28 to 54 form an integral part of these financial statements.

		<u>2024</u>		<u>2023</u>	
		£	£	£	£
Fixed Assets					
	Note				
Tangible assets	17	312,453		284,511	
Intangible assets	16	22,065		27,821	
Investments	18		-	624,346	
		<u>334,518</u>		<u>936,678</u>	
Current Assets					
Stock	19	17,614		12,392	
Debtors	20	590,235		693,143	
Investments	21	1,122,139		1,448,289	
Cash at bank and in hand		<u>423,112</u>		<u>161,494</u>	
		2,153,100		2,315,318	
Creditors: amounts falling due within one year	22	(924,020)		(388,606)	
Net current assets		<u>1,229,080</u>		<u>1,926,712</u>	
Net Assets		<u>1,563,598</u>		<u>2,863,390</u>	
Funds					
Unrestricted Reserves					
General Fund	24	1,441,498		2,831,146	
Designated Fund	25			-	
Restricted Funds	26	<u>122,100</u>		<u>32,244</u>	
		1,563,598		2,863,390	

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 25 November 2024 and signed on their behalf by:



Adrian Murphy
Director(Chair)
Company Number SC217735

Statement of Cashflows for the year ended 31 March 2024

	Note	2024 £	2023 £
Cash provided by (used in) operating activities	28	(730,659)	(1,394,193)
Cash flows from investing activities			
Interest received		26,134	16,063
Transfers to Investment Plan		(6,000)	(24,000)
Withdrawal from Investment Plan		698,805	
Purchase of tangible fixed assets		(52,810)	(27,815)
Purchase of intangible fixed assets		-	(28,781)
		666,129	(64,533)
Increase (decrease) in cash & cash equivalents in year		(64,530)	(1,458,726)
Cash and cash equivalents at beginning of the year		1,609,781	3,068,507
Cash and cash equivalents at end of the year		1,545,251	1,609,781

The notes on pages 28 to 54 form an integral part of these financial statements.

Notes to the Financial Statements

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.

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. In January 2024 a newly created Volunteer Coordinator position was filled to develop and launch our volunteering programme during 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. All expenditure is accounted for on an accrual's 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.

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 received 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 is 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.

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
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1.32. Stock

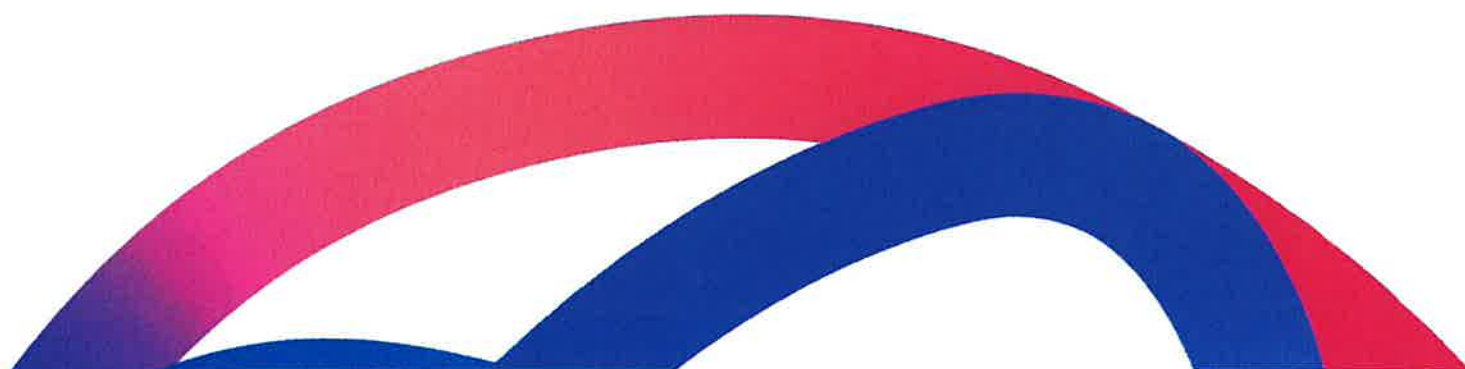
Stock is valued at the lower of cost or net realisable value.

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Unrestricted Funds	Restricted Funds	Total 2023 £
General Donations	258,175	3,113	261,288	221,708	35,973	257,681
in memory	255,432	2,905	258,337	208,922	–	208,922
Fundraising Events	681,213	5,088	686,301	1,086,482	20	1,086,502
Corporate Donations	123,181	–	123,181	110,667	–	110,667
Branches	–	–	–	(732)	–	(732)
Collection cans	2,903	–	2,903	3,172	–	3,172
Legacies	316,689	5,000	321,689	308,020	2,731	310,751
Grants & Trusts	44,350	2,650	47,000	147,600	15,000	162,600
Membership	176	–	176	288	–	288
Tax reclaimed on Gift Aid	180,891	–	180,891	154,141	–	154,141
	1,863,010	18,756	1,881,766	2,240,268	53,724	2,293,992

3 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Unrestricted Funds	Restricted Funds	Total 2023 £
Trusts & Foundations	–	342,749	342,749	–	2,636	2,636
UK Government/ Medical Research Council	–	333,249	333,249	–	261,360	261,360
	–	675,998	675,998	–	263,996	263,996



4 Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Unrestricted Funds	Restricted Funds	Total 2023 £
Fundraising Events	57,287	-	57,287	32,700	20	32,720
Fundraising Challenges	-	-	-	76,674	-	76,674
Fun Run	4,056	-	4,056	-	-	-
Dinner & Ball	36,528	-	36,529	87,312	-	87,312
Adapted Holiday Accommodation	5,361	-	5,361	7,617	-	7,617
Merchandise	3,954	-	3,954	5,330	-	5,330
Christmas Sales	6,184	-	6,184	13,079	-	13,079
	113,370	-	113,370	222,712	20	222,732

5 Investment Income

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Unrestricted Funds	Restricted Funds	Total 2023 £
Bank Interest	26,134	-	26,134	16,063	-	16,063
	26,134	-	26,134	16,063	-	16,063

6 Cost of raising funds

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Unrestricted Funds	Restricted Funds	Total 2023 £
Staff costs	252,998	-	252,998	228,069	-	228,069
Travel expenses	1,784	-	1,784	700	-	700
Premises & running costs	66,473	-	66,473	73,149	-	73,149
Event costs	56,472	-	56,472	107,392	-	107,392
Merchandise	24,485	-	24,485	18,442	-	18,442
Legal and professional	7,288	-	7,288	3,419	-	3,419
Support & Governance (Note 12)	137,149	-	137,149	127,463	-	127,463
	546,649	-	546,649	558,634	-	558,634

7 Cost of charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Grants payable (Note 8)	1,112,850	535,334	1,648,184	1,765,085
Wages and salaries	724,353	26,900	751,253	686,627
Clinical care costs	4,379	–	4,379	17,436
General office costs	21,768	22,243	44,011	17,894
Equipment store running costs	2,181	–	2,181	8,353
Equipment and loans	102,014	–	102,014	155,497
Equipment maintenance & delivery	9,006	–	9,006	15,290
Production of publications	682	–	682	2,360
Premises & Running Costs	34,609	500	35,109	14,304
Activity costs	108,885	1,038	109,923	53,335
Membership fees	5,960	–	5,960	6,338
Travel and expenses	10,736	2,921	13,657	5,368
Depreciation	15,337	–	15,337	13,920
Support & Governance (Note 12)	777,174	–	777,174	722,285
	<u>2,929,934</u>	<u>588,936</u>	<u>3,518,870</u>	<u>3,484,092</u>

	Unrestricted 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
Premises & Running Costs	14,304	–	14,304	22,253
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
Depreciation	13,920	–	13,920	13,920
Support & Governance (Note 12)	722,285	–	722,285	574,033
	<u>3,087,607</u>	<u>396,485</u>	<u>3,484,092</u>	<u>2,595,400</u>

8 Grants Payable

During the year grants of £530,030 (2023: £629,059) were paid to 555 individuals (2023: 480) ranging from £22 to £1,500 in accordance with the charity's objectives.

The following grants were payable to institutions by the charity:

	Total 2024 £	Total 2023 £
University of Edinburgh	617,906	565,227
King College London	125,784	78,270
Sheffield Institute for Translational Research	139,928	22,243
University of East Anglia	21,605	25,240
University of St Andrews	2,218	54,247
University of Dundee	5,100	15,299
University of Nottingham	51,524	53,555
University of Aberdeen	21,500	53,500
University of Glasgow	44,678	-
Newcastle University	-	-
University of Oxford	92,079	-
LifeArc	-	250,000
CSO	20,833	-
Gordon Aikman – NHS	<u>(25,000)</u>	<u>18,445</u>
	<u>1,118,154</u>	<u>1,136,026</u>

9 Governance costs

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Unrestricted Funds	Restricted Funds	Total 2023 £
Legal and professional	6,150	-	6,150	6,619	-	6,619
Audit	14,037	-	14,037	21,346	-	21,346
Trustees' expenses	192	-	192	432	-	432
	<u>20,379</u>	<u>-</u>	<u>20,379</u>	<u>28,397</u>	<u>-</u>	<u>28,397</u>

10 Net income/(expenditure) for the year

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

	Total 2024 £	Total 2023 £
Auditors' remuneration 2023	(963)	6,346
Auditor fee 2024 accrual	15,000	15,000
Operating leases	81,073	60,531
Depreciation and other amounts written off tangible assets:	30,293	23,662
	125,403	105,539

11 Analysis of charitable expenditure by activity

(Note 12)

	Direct Activities	Grants to Institutions	Grants to Individuals	Support & Governance	2024	2023
Activity	£	£	£	£	£	£
Fundraising	409,500			137,149	546,649	558,634
Care Advisory Service	656,177		530,030	274,297	1,460,504	1,492,369
Research	142,661	1,118,154		274,297	1,595,112	1,507,893
Information Service	294,674			228,580	523,254	483,830
	1,503,012	1,118,154	530,030	914,323	4,065,519	4,042,726

(Note 12)

	Direct Activities	Grants to Institutions	Grants to Individuals	Support & Governance	2023	2022
Activity	£	£	£	£	£	£
Fundraising	431,171	-	-	127,463	558,634	453,536
Care Advisory Service	608,386	-	629,059	254,924	1,492,369	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
	1,427,893	1,136,026	629,059	849,748	4,042,726	3,012,763

12 Analysis of support costs and governance costs by charitable activity

	<i>(Note 9)</i>					2024	2023
Activity	Staff Costs	Travel & Expenses	Depreciation	Premises & Running Costs	Governance Costs	£	£
	£	£	£	£	£	£	£
Fundraising	82,153	427	2,243	49,268	3,057	137,148	127,463
Care Advisory Service	164,306	855	4,487	98,536	6,114	274,298	254,924
Research	164,306	855	4,487	98,536	6,114	274,298	254,924
Information Service	136,922	712	3,739	82,113	5,094	228,580	212,437
	547,687	2,849	14,956	328,453	20,379	914,324	849,748

	<i>(Note 9)</i>					2023	2022
Activity	Staff Costs	Travel & Expenses	Depreciation	Premises & Running Costs	Governance Costs	£	£
	£	£	£	£	£	£	£
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
	444,717	9,167	6,860	360,607	28,397	849,748	675,334

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:

	2024	2023
Fundraising costs	15%	15%
Care Advisory Service	30%	30%
Research	30%	30%
Information Service	25%	25%

13 Employees

Number of employees

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

	2024	2023
Fundraising	7	5
Charitable Activities	21	21
Management	4	4
	<u>32</u>	<u>30</u>

Employment costs	2024	2023
	£	£
Wages and salaries	1,234,284	1,036,229
Social security costs	125,855	106,855
Other pension costs	88,055	79,851
	<u>1,448,194</u>	<u>1,222,935</u>

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% (2023: 7.5%) of pensionable salary. These contributions totalled £88,055 in the year (2023 - £79,851).

The pension costs outstanding at 31 March 2024 totalled £14,405 (2023: £13,658).

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 £1,198 (2023: £4,822) was made during 23/24 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 2023 (being the latest available date) is £13,946 (2023: £19,592).

Redundancy Payments

During the year, the charity paid termination/redundancy payments to one staff member totalling £14,500 (2023 - £Nil).

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 Support Development. The total employee benefits of the key management personnel for the charity were £320,910 (2023: £336,448).

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

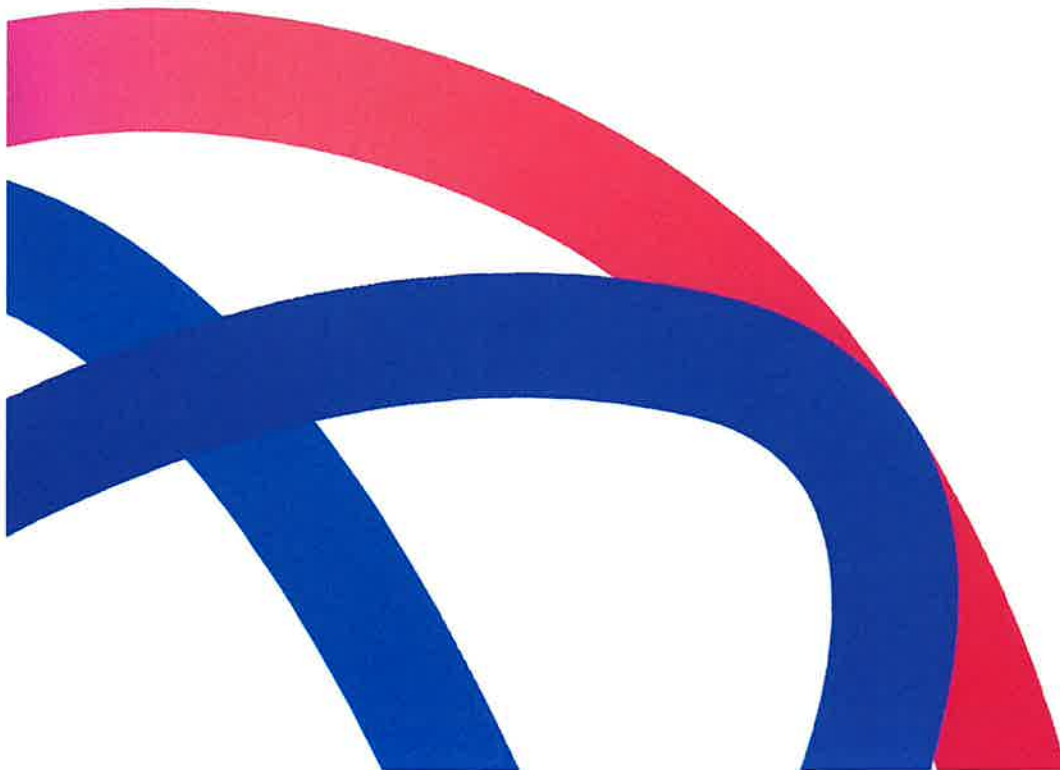
	2024 Number	2023 Number
£60,001 to £70,000	1	-
£70,001 to £80,000	-	-
£80,001 to £90,000	1	1

15 Trustees' emoluments and related party transactions

No trustee nor any persons connected to them received emoluments, £192 (2023 - £432) reimbursement of expenses was paid during the year. There were no related party transactions that require disclosure.

16 Intangible fixed assets

	Software
Cost	£
As at 01 April 2023	28,781
Additions	-
Disposals (Write-offs)	-
As at 31 March 2024	<u>28,781</u>
Depreciation	
As at 01 April 2023	959
Elimination on Disposal	-
Charge for the year	<u>5,757</u>
As at 31 March 2024	<u>6,716</u>
Net Book value	
As at 31 March 2024	<u>22,065</u>
As at 31 March 2023	<u>27,821</u>



17 Tangible fixed assets

	Leasehold Property	Fixtures, Fittings & Equipment	Total
	£	£	£
Cost			
As at 01 April 2023	348,010	75,543	422,553
Additions	27,457	25,353	52,810
Disposals	–	(13,993)	(13,993)
As at 31 March 2024	<u>375,467</u>	<u>85,903</u>	<u>461,370</u>
Depreciation			
As at 01 April 2023	102,888	35,154	138,042
Elimination on disposals	–	(13,661)	(13,661)
Charge for year	14,012	10,524	24,536
As at 31 March 2024	<u>116,900</u>	<u>32,017</u>	<u>148,917</u>
Net book values			
As at 31 March 2024	<u>258,567</u>	<u>53,886</u>	<u>312,453</u>
As at 31 March 2023	<u>245,122</u>	<u>39,389</u>	<u>284,511</u>



18 Fixed assets investments

	Other Listed Investments	Total
	£	£
Cost / revaluation		
As at 01 April 2023	624,346	624,346
Additions	6,000	6,000
Revaluation	68,459	68,459
Withdrawals	(698,805)	(698,805)
As at 31 March 2024	<u>–</u>	<u>–</u>
Net book values		
As at 31 March 2024	<u>–</u>	<u>–</u>
As at 31 March 2023	<u>624,346</u>	<u>624,346</u>
Analysis of investments	2024	2023
	£	£
Market value at year end		
HBO5 Collective Investment Plan	<u>–</u>	<u>624,346</u>

19 Stock

	2024	2023
	£	£
Christmas Stock	2,176	750
Branded Merchandise	15,438	11,642
	<u>17,614</u>	<u>12,392</u>

20 Debtors

	2024	2023
	£	£
Prepayments and accrued income	590,235	693,143
	<u>590,235</u>	<u>693,143</u>

21 Current asset investments

	2024	2023
	£	£
Bank Deposits	1,122,139	1,448,289
	<u>1,122,139</u>	<u>1,448,289</u>

22 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	74,766	45,342
Other taxes and social security costs	100,331	92,911
Grants payable	699,600	163,500
Other creditors	49,323	86,853
	<u>924,020</u>	<u>388,606</u>

23 Analysis of net assets between funds

	General Fund	Restricted funds	Total funds
	£	£	£
Fund balances at 31 March 2024 as represented by:			
Tangible fixed assets	312,453	–	312,453
Intangible fixed assets	22,065	–	22,065
Investment assets	–	–	–
Current assets	1,896,284	256,816	2,153,100
Current liabilities	<u>(789,304)</u>	<u>(134,716)</u>	<u>(924,020)</u>
	<u>1,441,498</u>	<u>122,100</u>	<u>1,563,598</u>

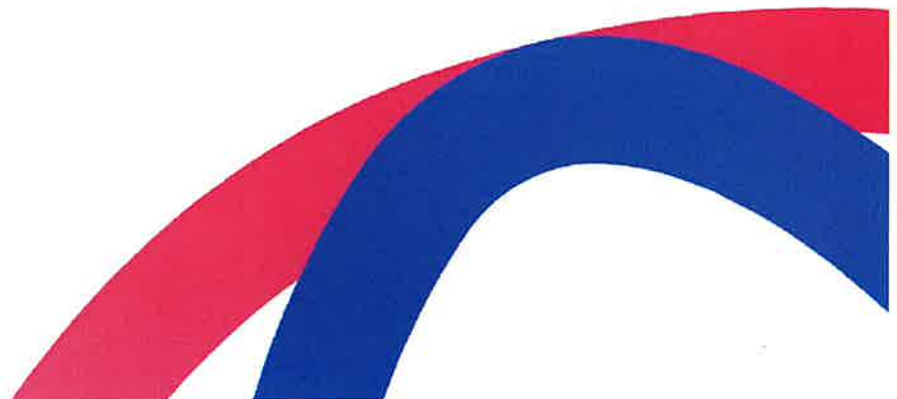
24 Unrestricted General Fund

	1 Apr 23	Incoming	Outgoing	Investment Gains	Transfers	31 Mar 24
	£	£	£	£	£	£
General Fund	2,831,146	2,002,514	(3,476,583)	68,459	15,962	1,441,498

	1 Apr 22	Incoming	Outgoing	Investment Gains	Transfers	31 Mar 23
	£	£	£	£	£	£
General Fund	3,483,376	2,479,043	(3,646,241)	(40,660)	555,628	2,831,146

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.



25 Unrestricted Designated Funds

	1 Apr 23	Incoming	Outgoing	Investment Gains	Transfers	31 Mar 24
	£	£	£	£	£	£
Development Fund	-	-	-	-	-	-
MND Clinical Trials Fund	-	-	-	-	-	-
Clayton Lodge Fund	-	-	-	-	-	-
Tralee Refurbishment Fund	-	-	-	-	-	-
	-	-	-	-	-	-
	1 Apr 22	Incoming	Outgoing	Investment Gains	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)	-
	555,628	-	-	-	(555,628)	-

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 during financial year 2022/23.

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 MND - SMART Clinical Trial Fund

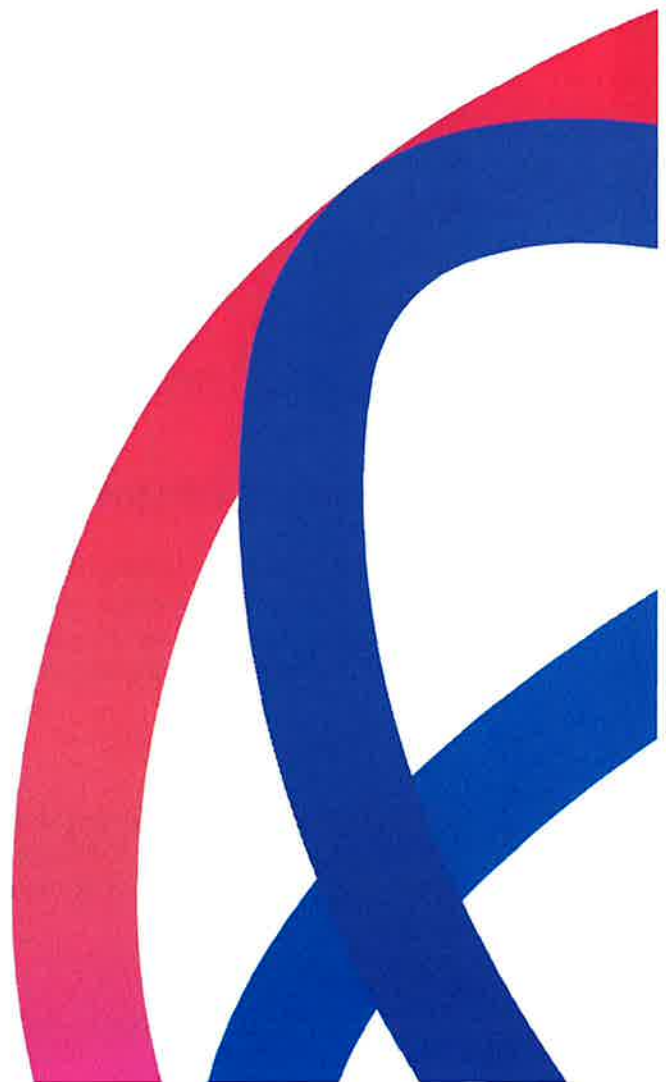
The MND Scotland Clinical Trials Fund comprises funds set aside by the Board of Directors to fund the charity's commitment to the MND-SMART Clinical Trial.

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.



26 Restricted Funds

	1 Apr 23	Incoming	Outgoing	Transfers	31 Mar 24
	£	£	£	£	£
Research Fund	7,994	547,018	(547,018)	(7,994)	-
Gordon Aikman Research Fund	-	-	25,000	(12,500)	12,500
Care & Support	-	14,586	(19,118)	4,532	-
MND Scotland Grants Scheme	-	130,000	(20,400)	-	109,600
Advocacy Fund	19,250	2,650	(21,900)	-	-
Wellbeing Fund	5,000	-	(5,000)	-	-
Holiday Service Fund	-	500	(500)	-	-
	32,244	694,754	(588,936)	(15,962)	122,100

	1 Apr 22	Incoming	Outgoing	Transfers	31 Mar 23
	£	£	£	£	£
Research Fund	71,657	298,314	(361,977)	-	7,994
Gordon Aikman Research Fund	915	290	(1,205)	-	-
Care & Support	-	1,500	(1,500)	-	-
Enhanced Counselling Fund	9,412	-	(9,412)	-	-
MND Scotland Grants Scheme	-	-	-	-	-
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
Holiday Service Fund	-	-	-	-	-
	110,989	317,740	(396,485)	-	32,244



Purposes of Restricted Funds

Research Fund

The Research Fund comprises funds given to the charity specifically for spending on research projects. Transfer in 23/24 include prior year spend reallocated to research projects within group, restriction released.

Gordon Aikman Research Fund

The Gordon Aikman Research Fund comprises funds given to the charity specifically for funding the Gordon Aikman Fellowship. Transfer in 23/24 relates to return of unspent funds, MND Scotland contribution restriction released.

Care & Support

Funds restricted to Care & Support comprise funding from Alan Davidson to develop care & support services for people with MND and carers. Transfer in 23/24 relates to timing of spend before receipt of funding.

MND Scotland Grants Scheme

The MND Scotland Grants Scheme Fund represents funds received from the My Name's Doddie Foundation to support the charity's grant schemes.

Advocacy Fund

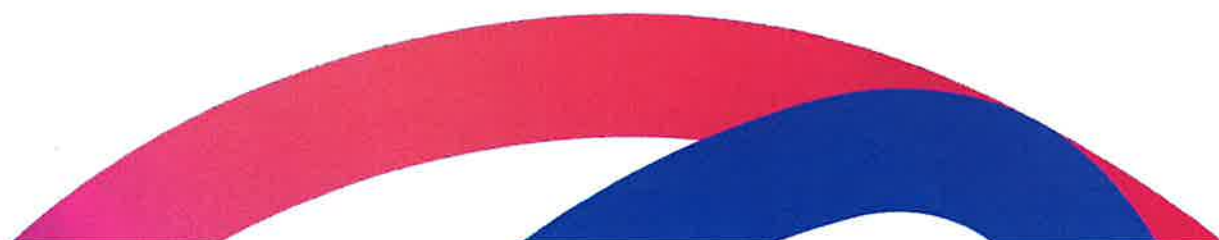
The Advocacy Fund comprises funds received from the Alan Davidson Foundation to increase the provision of the charity's Advocacy Service for those affected by MND.

Wellbeing Fund

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

Holiday Service Fund

The Holiday Service Fund represents donations for the running costs of the Clayton and Tralee holiday properties, provided free of charge to people with MND living in Scotland.



27 Financial commitments

At 31 March 2024 the charity had annual commitments under non-cancellable operating leases as follows:

	2024	2023
	£	£
Expiry date:		
Within one year	82,003	79,630
Between one and five years	193,816	249,043
Over five years	186,033	178,008
	<u>461,852</u>	<u>506,681</u>

At the reporting end date, the charitable company has outstanding research commitments of £2,236,771 (2023: £668,698). This includes £1,633,333 in relation to MND-SMART Clinical Trials. Future years commitment is greater than total reserves position and could not be met without the continuation of new income to the charity, however these commitments are spread across a five year period from April 2024 to March 2029, with £212,405 contribution secured from co-funders (MNDA and Anatomical Society). The Board of Trustees and Executive leadership team approve and monitor budgeted spend on an annual and quarterly basis respectively to ensure future commitments of the charity can be met.

In addition, there is a commitment for the wills & power of attorney service of £25,430 (2023: £49,384)

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

	2024	2023
	£	£
Net movement in funds	(1,299,791)	(1,286,603)
Add depreciation charges	30,293	23,662
Add net movement on disposal of assets/depreciation written off	332	1,458
Add unrealised investment losses	(68,459)	40,660
Deduct interest income from investing activities	(26,134)	(16,063)
Decrease (increase) in stock	(5,222)	(12,392)
Decrease (increase) in debtors	102,908	(68,957)
Increase (decrease) in creditors	535,414	(75,958)
Net cash flow from operating activities	<u>(730,659)</u>	<u>(1,394,193)</u>

29 2023 Statement of Financial Activities

	Notes	General Fund £	Designated Funds £	Restricted Funds £	2023 Total £
Income					
Donations & Legacies	2	2,240,268	–	53,724	2,293,992
Income from charitable activities	3	–	–	263,996	263,996
Income from trading activities	4	222,712	–	20	222,732
Investment Income	5	16,063	–	–	16,063
Total Income		2,479,043	–	317,740	2,796,783
Expenditure					
Raising Funds	6	(558,634)	–	–	(558,634)
Charitable Activities	7	(3,087,607)	–	(396,485)	(3,484,092)
Total Expenditure		(3,646,241)	–	(396,485)	(4,042,726)
Gains/(losses) on investment assets					
Unrealised gain/(loss) on investment assets	18	(40,660)	–	–	(40,660)
Net income/ (expenditure) before other recognised gains and losses		(1,207,858)	–	(78,745)	(1,286,603)
Transfers		555,628	(555,628)	–	–
Net movement in funds		(652,230)	(555,628)	(78,745)	(1,286,603)
Reconciliation of funds					
Total funds brought forward		3,483,376	555,628	110,989	4,149,993
Total funds carried forward		2,831,146	–	32,244	2,863,390



Making time count for people with
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