

**MND Scotland**

**Report and Financial Statements for the year ended 31 March 2021**

**Charity number: SC002662**  
**Company number: SC217735**

# MND Scotland

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## MND Scotland

### Legal & Administrative Information

For the year ended 31 March 2021

<b>Charity Name</b>	MND Scotland
<b>Charity Registration Number</b>	SC002662
<b>Company Registration Number</b>	SC217735
<b>Trustees</b>	Adrian Murphy (Appointed 24/09/2020; Chairman 21/12/2020) Lawrence Cowan (Resigned 21/12/2020) Graeme Hardie Fiona King Linda Reid Carole Ferguson Carrie-Anne Corson David McGraw Stanley Ure Prof. Catherine Abbot Prof. Scott Bryson Margaret Kennedy (Appointed 24/09/2020)
<b>Company Secretary</b>	Andrew Luke
<b>Senior Management</b>	Craig Stockton Chief Executive - Resigned 09/02/2021 Rachel Maitland Chief Executive – Appointed 19/07/2021 Iain McWhirter Interim Chief Executive / Head of Fundraising Andrew Luke Head of Finance Susan Webster Head of Policy & Campaigns Roslyn Scholarios Head of Direct Services
<b>Principal Office and Registered Office</b>	Unit 8 76 Firhill Road Glasgow G20 7BA
<b>Auditors</b>	Alexander Sloan Accountants and Business Advisers 180 St Vincent Street Glasgow G2 5SG
<b>Bankers</b>	Bank of Scotland 836 Crow Road Glasgow G13 1ET

# MND Scotland

## Trustees' Annual Report For the year ended 31 March 2021

The Trustees present their report and the financial statements of the charity for the year ended 31 March 2021.

### 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 1.

### 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 at 31 March 2021 was 974.

#### 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. Sub-committees are in place to oversee various aspects of the charity's management and they have appointed a Chief Executive to manage the day to day operations, delegating such powers and duties as required to fulfill this role. The Chief Executive is assisted by the Senior Management 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 an appropriate risk management strategy in place that involves reviewing the financial, operational and management performance of the charity at each of the relevant sub-committee meetings and 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. Statistical information is reported by each service on a monthly basis and, where appropriate, is set against key performance indicators in order to measure the impact of these services on their beneficiaries.

# MND Scotland

## Trustees' Annual Report

For the year ended 31 March 2021

### OBJECTIVES AND ACTIVITIES

The objectives of the charity are:

- a) the relief of persons suffering from motor neurone disease and its associated conditions by providing support for such persons and their families;
- b) to provide items, services and facilities which are calculated to relieve the suffering of such persons and which are not readily available to them from other sources, after consultation with either a Motor Neurone Disease Care Team Member, another health care professional or a social care professional; and
- c) to promote research into the cause, treatment and possible prevention of motor neurone disease and to disseminate the results of research into the disease for the public good.

The strategies employed to assist the charity to meet these objectives are divided into three key areas, Care, Information and Research and include the provision of the following services and activities:

#### Care

*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. The equipment available includes riser recliner chairs and adjustable beds. Following an assessment of need being carried out by an appropriate health and social care professional, the equipment can usually be delivered within one week of a request being received.

*Augmentative and Alternative Communication (AAC) Equipment Loan Service:* Losing the ability to speak can be devastating and for some people is regarded as the worst aspect of the disease. Not being able to communicate can lead to frustration and social isolation and not being able to communicate in your own voice robs you of part of your individual personality. The AAC Equipment Loan Service provides those with MND who have difficulty communicating with a range of technological devices, including text to speech software, and eye-gaze technology that allows the person with MND to control a computer using only their eyes, which can give them back some form of independence.

*Advocacy Service:* Through our advocacy service we seek to ensure that people living with MND are able to 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 Neurone Disease, to those involved in their care and to their family and friends. There is no charge for this service.

*Complementary Therapy:* Complementary therapies are used to complement existing medical care assisting with stress management, pain relief, muscle cramps and relaxation. Providing up to 20 sessions, the treatments consist of Aromatherapy, Therapeutic Massage, Indian Head Massage, Reiki or Reflexology depending upon the qualifications of the therapist and the suitability of a treatment for the specific client.

*Branch & Support Network:* A group of the local MND community who aim to raise awareness and funds within their area as well as providing personal support. This service brings together patients, family members and recent past carers in a social setting to exchange information and provide support to one another.

*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. Special emphasis has been placed on providing ease and safety of access, including wider exterior doors and exterior lights to illuminate the approach. The inside of the caravan has been designed for easy maneuverability with wide sliding doors giving access to each room. The chalet sleeps up to seven and has special adaptations and items for those with MND including an adjustable bed, tracking hoist, a wet room, and riser/recliner chair.

# MND Scotland

## Trustees' Annual Report

For the year ended 31 March 2021

### OBJECTIVES AND ACTIVITIES (Cont...)

*Grants:* Financial pressure is just one of the issues that affect people with Motor Neurone Disease and the charity offers financial assistance through three grant schemes at present;

*Small Grants Scheme:* Needs assessed scheme offering up to £1000 for people with MND in financial need. The small grants are awarded for a wide range of purposes with the underlying proviso that the purpose must be directly due to a loss or cost specifically incurred through living with MND.

*Time Out Grant:* Up to £1000 to provide a break from the usual routine. These grants enable people affected by MND to have quality time and respite outside their usual routine. It may be to go on a holiday or a short trip, or it could be to take regular time out to meet friends or pursue a hobby.

*Equipment & Adaptations:* The Equipment and Adaptations grant is available to anyone who has been diagnosed with MND and is currently living in Scotland. The purpose of the grant is to assist with costs of purchasing equipment such as an adapted wheelchair, wheelchair accessible vehicle ramps, a riser/recliner chair or for making home adaptations such as converting a bathroom into a wet-room. Up to £1,500 per person with MND can be provided.

### Information

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

*Information and Library Services:* The charity provides a professionally run Information and Library Service for patients and health and social care professionals, offering books/journals, DVDs, reading lists, research updates and biomedical database searches and downloadable information from the website. The service also has a direct enquiry aspect where anyone affected by MND can raise a question or enquiry. The service is provided free for people with MND, their families and carers.

*Family Information Evenings:* The weeks and months after diagnosis can be a difficult time for people with MND and their families. With this in mind we provide informal, social and informative local meetings for the friends and families of people newly diagnosed with the condition. The evenings provide an opportunity to meet others living with MND nearby and to learn about the implications of the diagnosis, what common problems people encounter and what help is available from both statutory services and MND Scotland.

*Education Service:* Available free of charge to staff of any organisation that is likely to come into contact with people with MND. Awareness raising sessions are tailored to the needs of the staff and help them to understand the needs of their clients who are affected by MND.

*Study Days:* Formal information events for professionals requiring specific guidance on care and support. Study Days are held across the country and provide an opportunity to explore the range of symptoms commonly encountered by Health Care Professionals when dealing with people affected by MND.

### Research

Our Research Strategy aims to adopt an integrated approach to research, covering all aspects such as clinical, scientific and social research, whilst also capturing and measuring the impact that any research funded by MND Scotland has on those affected by Motor Neurone Disease. The ultimate aim of any research funded by MND Scotland is to improve the lives of those affected by the condition now and eradicate the disease in the future.

*MND SMART:* MND Scotland is a principal funder of the MND SMART clinical trial which launched in January 2020. This is a pioneering clinical drugs trial in its design and reach and is designed to speed up the time it takes to find medicines that can slow, stop, or reverse the progression of MND. In addition to MND SMART, we also provide research funding via the following means;

# MND Scotland

## Trustees' Annual Report

For the year ended 31 March 2021

### OBJECTIVES AND ACTIVITIES (Cont...)

#### Research

*MND Research Project Grants:* One of the key priorities of MND Scotland is the promotion of research into all aspects of Motor Neurone Disease (MND) and as such funding is provided for well-conceived research projects to improve the lives of people with MND. Funding is awarded by peer review in the form of a Scientific Advisory Panel for a limited duration of up to a maximum of three years.

*MND PhD Studentship Grant:* The PhD Studentships are designed to encourage young science graduates to embark on a research career studying MND. These awards provide practical research training through a time limited research project related to MND under the direct supervision of a senior and experienced researcher.

The Trustees work to a five-year strategy, identifying outcomes within the charities aims and objectives that address the specific needs of people affected by Motor Neurone Disease at that time. Financial budgets are prepared for the five-year strategy and, where appropriate, the Trustees designate funds from the charity's reserves to carry out the services and activities detailed above.

### ACHIEVEMENTS AND PERFORMANCE

The third year of our five-year strategic plan has been marked by the impact of the coronavirus pandemic on all of the charity's activities. 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' and mission 'To find a cure; deliver and transform care'.

We have been overwhelmed by the support we have received during the challenges of the last 12 months. From one-off and monthly donations, to joining our virtual fundraising events and finding creative ways to fundraise at home, the motivation and determination of our incredible supporters to continue fighting back against MND has been a true inspiration. We could not continue supporting families during these trying times without them, and are truly grateful for the support we have received.

#### Transformational Care

The Coronavirus pandemic placed restrictions on many of our services throughout the last year. Many of our essential services have always been delivered face to face, and this has been an integral part of how we have provided support to people affected by MND. With the introduction of lock-down we had to fundamentally change how we provided these services.

This meant that we had to make the difficult, but essential, decision to withdraw face to face services such as Complementary Therapy, Physiotherapy and Support Groups. This was done to ensure the safety of everyone who would usually access these services, but was also the catalyst for the development of new and innovative ways of continuing to provide support to everyone affected by MND.

In April we launched our 'MND Scotland Connected' hub, which refocused our services to offer the maximum level of support to people during the crisis. At its heart: one-to-one telephone support, video support groups, and emergency financial grants, to give people financial and emotional security during these difficult times.

We recognised that lockdown restrictions meant that many people would be experiencing increased isolation, and may be having difficulty accessing essential day to day support such as prescriptions or grocery shopping. Our 'Keeping in Touch' service was launched to offer support, provide information, and signpost to services. This service reached 272 people, and there was a 30% uptake for follow on contact.

Our Policy and Campaigns Team played a vital role when the government established the 'shielding list'. This was a list of those who were considered to be 'extremely vulnerable' to coronavirus and should be 'shielded' at home for 12 weeks, for their own protection. To enable this, people on the list would be prioritised for online shopping, prescription deliveries and PPE for their carers. Many people with MND wanted to shield but weren't being added to the list. To support all people with MND to get access to these services, MND Scotland joined the UK wide campaign. The MND Association and MND Scotland lobbied the UK and Scottish Governments to automatically include all people with MND on the 'extremely vulnerable' list. The outcome was an agreement that people with MND could be added to the shielding list, and therefore access these services, by contacting their GP or Clinical Nurse Specialist.

# MND Scotland

## Trustees' Annual Report

For the year ended 31 March 2021

### ACHIEVEMENTS AND PERFORMANCE

#### Transformational Care

Support groups enable people to come together to access peer to peer support, reduce feelings of isolation and also receive practical support and signposting to vital services. As face to face groups were no longer possible, we developed video support groups which run every week. These give the opportunity for up to 15 people to be involved, and we successfully hosted 51 sessions during the year.

Our Counselling service, which helps people come to terms with their diagnosis or the diagnosis of a loved one, was adapted to be delivered by video or telephone, and was accessed by 17 people throughout the year.

MND Scotland provides financial grants which can help alleviate some of the financial burdens which come with a diagnosis of MND. These grants were able to provide assistance with such things as adaptations to the home, help with utility bills and obtaining respite breaks etc.

In recognition of the exceptional circumstances people were facing, we extended the scope of our Small Grant which normally has a lifetime limit of £1,000. If this had already been accessed but someone was experiencing financial hardship as a result of the pandemic, we extended eligibility to allow people to apply again.

Our financial grants programme was once again supported by the My Name's Doddie Foundation, who provided £100,000 to enable us to award 192 Small Grants, Equipment and Adaptation Grants and Time Out Grants to individuals and families.

In recognition that following diagnosis many people will require to make their wishes known through a will, Power of Attorney (PoA) or an Advance Directive, we introduced a new grant to enable this. 124 people received this new grant during the year, helping them to make plans, prepare for the future, and most importantly ensure they are prepared and in control of their wishes.

The Welfare and Benefits Service which ensures that those affected by MND receive the financial support that they are entitled to, saw 374 people using the service. During the course of the financial year the service realised a total annualised benefits gain of more than £1.2m. This includes all weekly benefits and backdated payments.

Our Advocacy Service has been a key source of support throughout the pandemic for people affected by MND. This service exists to resolve issues people may be experiencing, and act as key contacts for those facing delays, disputes or roadblocks of any kind. During the year they worked on 152 cases, and have helped resolve a wide range of issues such as securing 24/7 care at home, obtaining access to appropriate care packages and adaptations and accessible housing.

The growth in demand for Advocacy has prompted an expansion of the team and a third Advocacy worker has been recruited. This has been made possible thanks to a generous £104,423 donation from the Alan Davidson Foundation, which will meet the costs of this new role for the next 3 years.

The Equipment Service helps people with MND maintain dignity and independence for as long as possible by providing a wide range of specialist equipment such as riser recliner chairs, walking aids and support collars. 196 pieces of equipment were given to people with MND to help improve their quality of life.

In addition, our AAC service works with each individual to provide a solution to their loss of ability to communicate, enabling them to express themselves through a range of devices individualised to meet their needs. Demand for this service has reduced as statutory services are now providing more of this equipment following our successful 'Let Me Speak' campaign, however we still provided 7 pieces of communications equipment to give people back a voice.

This year we started to provide funding for people with MND in Scotland to access a new service, which offers personalised synthetic voices for use in communication aids. Some people with MND lose the ability to speak and need to use an aid to communicate. However, many communication aids, such as an iPad or eye gaze machine, come preinstalled with synthetic voices which sound generic.

'SpeakUnique' gives people with MND, and anyone one else who needs it, the opportunity to create a personalised synthetic voice so they can sound more like themselves. For the first time in Scotland a wide range of Scottish (and other) accents will be able available for use across various communications devices – and can be built all from the comfort of your own home.



## **MND Scotland**

### **Trustees' Annual Report**

**For the year ended 31 March 2021**

#### **ACHIEVEMENTS AND PERFORMANCE (Cont...)**

##### **Transformational Care**

We provided grants to enable 32 people to access “Speak Unique” and give them back the power to speak in a voice clearly recognisable as their own.

MND Scotland provides information to people affected by Motor Neurone Disease (MND); including carers, family members and health professionals. The range of resources available from this service is continually reviewed to ensure the best quality of current information is provided, and key publications such as our “Essential Information” guide aimed at providing detailed information at the point of diagnosis have been updated. More than 120 information requests have been managed throughout the year.

We are also actively participating in the development of a new national information resource, “Tailored Talks for MND”. This is an NHS Lothian project funded by the Neurological Framework and will develop a library of slides that can be selected by health and social care professionals within NHS Scotland and NHS Inform to provide an improved and more personalised quality of information to people with MND.

Our adapted holiday facilities at Tralee Bay near Oban and Clayton Caravan Park on the outskirts of St Andrews were forced to close for lengthy periods during lockdown, but were still able to provide a total of 102 days of holiday to 7 families affected by MND. As restrictions eased, bookings for future periods are near capacity as people seek a break from their routine and look to spend quality time making valuable memories with their families.

Influencing policy and decision makers is a key way to transform care. In addition to their work ensuring people with MND could access the shielding list, our Policy and campaigns team launched the “It’s About Time” campaign highlighting that the system can’t keep pace with MND. A manifesto was developed calling for the next Scottish Government to introduce a National Care Service for Scotland and a National Accessible Housing Strategy.

As part of the campaign 12,304 emails were sent by 470 supporters to prospective MSPs. 85 of these candidates pledged their support and 20 were subsequently elected to the Scottish Parliament as MSPs. This gives a real opportunity to influence future policy to benefit people with MND.

##### **Innovative Research**

Our vision is of a world without MND. The only way that this vision can be realised is through progress in MND research.

Our Research Strategy aims to adopt an integrated approach to research, covering all aspects such as clinical, scientific and social research, whilst also capturing and measuring the impact that any research funded by MND Scotland has on those affected by Motor Neurone Disease. The ultimate aim of any research funded by MND Scotland is to improve the lives of those affected by the condition now and eradicate the disease in the future.

MND Scotland is a principal funder of the MND SMART clinical trial which publically launched in January 2020. This is a pioneering clinical drugs trial in its design and reach, and is designed to speed up the time it takes to find medicines that can slow, stop, or reverse the progression of, MND.

One of the key advantages of this trial is that it is open to almost everyone with MND who wishes to take part, regardless of how the disease or current treatments affect them, making this the largest trial of its kind for MND in the UK.

Recruitment of new participants was paused at the start of the pandemic, but as restrictions eased there are now over 130 participants taking part across seven sites in Edinburgh, Dundee, Glasgow, Salford, Aberdeen, Southampton and Inverness. More sites across the UK will be launching over the coming months.

We have continued to build on our research portfolio by funding two additional projects this year as well as continuing to meet our previous year’s research commitments.

In August we announced a commitment of £295,000 to fund two new research projects. These studies will attempt to ‘decode’ protein signals in MND, and develop our understanding of mental capacity in MND patients.

## **MND Scotland**

### **Trustees' Annual Report**

**For the year ended 31 March 2021**

#### **ACHIEVEMENTS AND PERFORMANCE (Cont...)**

##### **Research**

Professor Rob Layfield will lead a team, at the University of Nottingham and Nottingham Trent University, to study tiny structures called 'extracellular vesicles' that are released by nerve cells (neurons) and which circulate around the body sending messages to other more distant cells.

Professor Sharon Abrahams will lead a team at the University of Edinburgh to determine if the ability to make decisions is affected in some people with MND, particularly when making important decisions about their medical treatment and care.

An additional funding award was also made to Prof Colin Smith at the University of Edinburgh to enable active promotion of brain and spinal cord donation in Motor Neurone Disease in Scotland, with the project anticipated to run for 36 months.

This is the second year of the MND Clinical Academic Fellowship, which is joint funded by MND Scotland and the Chief Scientist Office (CSO) and is based at the Centre for Clinical Brain Sciences, The University of Edinburgh. This research is searching for unique genetic patterns which could explain the different symptoms, and the different speeds of disease progression, in people affected by Motor Neurone Disease.

The Gordon Aikman award is an annual sum of £50,000, which is contributed equally by MND Scotland and the Scottish Government, and is administered by the University of Edinburgh. The award is made in recognition of the outstanding contribution that Gordon Aikman made to improving the clinical care of MND in Scotland and passion for delivering clinical trials. This is an annual award to facilitate initiatives to improve the lives of people affected by motor neuron disease (MND). It is available to clinical researchers and healthcare workers in NHS Scotland or Scottish Higher Education Institutions, for projects directly relevant to the care or management of people with MND, and this year 4 new projects were chosen for funding.

During the year we have been working in collaboration with the My Name's Doddie Foundation and the MND Association of England, Wales and Northern Ireland. Together, we're asking the UK Government to invest £50 million over 5 years to fund research into motor neurone disease.

The "United to End MND" campaign has already had a positive reception, with Doddie Weir meeting Secretary of State for Health & Social Care Matt Hancock last year. We subsequently launched a petition calling for more investment in targeted MND research and a virtual centre of excellence for MND research which has so far received more than 100,000 signatures. This means that there will be a debate on the topic in the UK parliament.

In March we hosted our inaugural live 'Meet the Researchers' webinar via Zoom. This was an opportunity for supporters to hear directly from three MND Scotland-funded researchers across the UK.

We continue to be a non-commercial partner of the National Institute for Health Research (NIHR), and members of the Association of Medical Research Charities (AMRC).

##### **Effective Organisation**

This year saw two significant leadership changes at MND Scotland. Lawrence Cowan stepped down on as chair of the Board of Trustees on 21<sup>st</sup> December 2020 and was replaced by Adrian Murphy, and Craig Stockton stepped down on the 9<sup>th</sup> February 2021 as CEO after 20 years in the role. Rachel Maitland was appointed as our new CEO on 19<sup>th</sup> July 2021 to lead the charity to the next level and maximise all of the opportunities to raise additional awareness and funds, and ultimately ensure we achieve our strategic goals.

As the pandemic continued throughout the year, the staff team continued to work from home. New ways of working were developed, with IT playing a vital role in keeping people connected and facilitating continued collaborative working.

Our staff are our greatest asset, and during the year we have introduced wellbeing sessions facilitated by the company who deliver our Employee Assistance Programme. These have helped staff better understand and overcome some of the challenges presented by working from home during the pandemic, and covered topics such as mindfulness, stress management, and sleep hygiene.

## **MND Scotland**

### **Trustees' Annual Report**

**For the year ended 31 March 2021**

#### **ACHIEVEMENTS AND PERFORMANCE (Cont...)**

##### **Effective Organisation**

Due to the reduction in face to face services, two members of staff were furloughed in May. This is, of course, not something we wanted to do or a decision we took lightly. However, as we do not know when we will be able to resume our face-to-face services, this has affected two key roles within our charity, meaning Dawn Hamilton, our Client Services Coordinator, and Ian Stuart, our Inclusive Technology Coordinator, were made redundant in November.

We also decided not to renew the lease for our Head Office in February. We are currently developing plans and requirements for a new office space, so that when it is safe to return to office working, we are ready to move these plans forward. In the meantime, our office has been relocated to our former equipment storage unit at 76 Firhill Road, Glasgow, G20 7BA.

Throughout the year the Board and its four sub-committees; Finance, Governance, Care and Research have all met on a regular basis and followed their established committee plans. These plans give structure to the meetings and ensure that all appropriate key topics are covered within the governance year.

We have continued to further develop improved governance, and have reviewed the role of the Board and committees, delegated authority to the CEO and Senior Management Team, and compliance and oversight frameworks.

A new pay and performance policy has been developed, and an improved performance management process implemented. This will enable staff to be better supported by their line managers, and gives a greater emphasis to personal development.

A staff survey was undertaken in November to help the Board better understand employee engagement, and measure and understand attitude, feedback, motivation, and satisfaction. An action plan was developed to make improvements in areas which were identified, and this provide a benchmark when the exercise is repeated in 12 months.

We rely on our incredible fundraisers and donors to generate the income that we need to provide the services and support that we do to the MND community. This year has seen the cancellation of all fundraising events which involve people gathering in one place, for example marathons, dinners, balls, and many fundraising events organised by our supporters in their local areas. This was anticipated to have a significant impact on our ability to generate income, with forecasts and budgets adjusted accordingly.

Planned events such as the Himalayas Trek, Ben Nevis Midnight Climb, and Ladies Lunch were all postponed and rescheduled.

Our fundraising team refocused to develop a range of virtual events in which supporters could take part at home or in their local area, ensuring they remained safe during the pandemic and also comply with lockdown restrictions.

The Virtual Fun Run Relay race replaced our annual in-person event at Strathclyde Park and encouraged the MND community to come together in spirit, and was a huge success. We set the collective target of covering the length of the Scottish mainland, from John O'Groats to Gretna, but our supporters went the extra mile - and then some! Instead of covering just 581 kilometres, our supporters went over six times further, clocking-up an incredible 3,706 kilometres! Over 700 people signed up to take part in the relay, raising an incredible £50,226 in sponsorship and donations.

The generosity of our supporters ensured the success of two fundraising appeals; the Emergency Appeal launched shortly after lockdown to raise funds for the services provided by 'MND Scotland Connected', and a Christmas Appeal to ensure we can continue funding vital research.

Our corporate supporters continued to provide both funds and gifts in kind. Chivas Brothers, also Manchester United's Official Spirits Partner, donated its pitch-side advertising space to support MND Scotland. The pitch perimeter digiboards - that would usually promote the world-famous whisky - instead featured MND Scotland's logo and text to donate number, helping the charity reach a vast audience at a time when Covid-19 severely impacted fundraising.

Significant grants have been received during the year; My Name's 5 Daddie Foundation have continued to support our grants programme with donations totalling £100,000; the Alan Davidson Foundation generously agreed to fund the new Advocacy Worker post with a grant of £104,000; and the Scottish Government Wellbeing Fund contributing £65,046 to enable us to develop new services.

Our total income for the year was £2,154,708 which represents a decrease of 24% over the previous year. Whilst it is concerning to see this drop in income it is mainly due to a reduction in fundraising event income due to the pandemic.

## **MND Scotland**

### **Trustees' Annual Report**

#### **For the year ended 31 March 2021**

##### **PLANS FOR FUTURE PERIODS**

We have ambitious plans to transform the way we provide support to people living with MND, their carers and their families. A new care pathway is in development which will provide a much improved quality of proactive contact and support with everyone who needs our help, from the point of diagnosis through to providing post-bereavement support for carers and families. This pathway will also ensure everyone is aware of, and can access at the right time, all of the services which can support them through their journey with MND.

This will be underpinned by a new contact management system and database for our service provision team. This will not only help to record and manage the interactions and interventions made with each individual case, but provide a vastly improved range of data to help identify gaps and make evidence based decision around the deployment of resources and service development.

We will also conduct a strategic review of our information service, and sourcing ways in which we can ensure the best quality of information is available to patients, carers, and families. An important area to be developed is the provision of resources to help the children of people living with MND.

Whilst covid-19 restrictions remain in place we will continue to have a zero risk approach to our provision of services. The services which were previously delivered face to face, i.e. complementary therapy, physiotherapy, and counselling, will continue to be delivered virtually. These services will be regularly reviewed with advice from both the Clinical Nurse Specialist team and Scottish Government, and will only be re-established when it is completely safe to do so.

We will be conducting an extensive survey of people with MND and their carers as a follow up to that which was undertaken in 2018. This will help us further understand the lived experience of people affected by MND, identify areas in which we can introduce additional support, and provide insights for our Policy and Campaigns team in areas such as social care, home adaptations, and accessible housing.

Within research we are currently recruiting a new role of Head of Research; someone who has knowledge of MND, health and social care systems, and has worked with academic institutes and UK funding systems. This role will lead MND Scotland's research activities to ensure our strategic aims are met, and maximum impact is achieved through the most effective use of our resources, knowledge and relationships.

In order to ensure continuing and future progress in the field of MND research, we will continue to invest in attracting and developing outstanding young clinicians and scientists into the MND field. To do this we will award at least one PhD Studentship grant and one MND research project grant in 2021.

We will continue to be involved in the United to End MND campaign with MND and My Name's Doddie Foundation, and will explore every opportunity with key stakeholders to explore opportunities to collaborate to improve the lives of people with MND and move more quickly towards a treatment and cure.

The pandemic has shown us how we can better use technology to communicate with audiences, and this will form part of a review of our Education service. There is an identified need for training and education for health and social care teams, and also education for both patients and carers to help them better manage their journeys with MND.

We will be restarting the rebranding project which was paused during lockdown. This will review the key touch points that stakeholders have with the organization, and enhance our communications with people affected by MND, fundraisers and donors, through developing a clarity of message and improving the user journey at all stages of contact with us.

This year will be the 40<sup>th</sup> anniversary of the charity being founded in 1981 and a range of awareness, fundraising, and education activities will be taking place to highlight the progress that has been made in that time and also what is still required in our quest to find a cure.

# MND Scotland

## Trustees' Annual Report

### For the year ended 31 March 2021

#### FINANCIAL REVIEW

The Statement of Financial Activities shows net expenditure for the year of £51,559 (net income 2020 - £157,005). A total of £4,873,596 was retained in accumulated funds at the year-end (2020 - £4,925,155).

Total income for the year reached £2,154,708 (2020 - £2,808,243) of which £316,552 (2020 - £236,597) was restricted to fund specific activities. The charity's fundraising has been significantly impacted by the Covid-19 pandemic with no in-person fundraising events being possible but donations and other income streams have been held up to minimise the impact of this loss. The charity's investment income has also been significantly impacted with deposit account interest rates remaining low throughout the year.

The charity's total expenditure for the year was £2,342,852 (2020 - £2,594,965) and included charitable activities expenditure from designated funds of £282,348 (2020 - £10,632) and restricted funds of £237,664 (2020 - £502,711).

#### 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 General Fund reserves of the charity at 31 March 2021 were £3,902,143 (2020 - £3,750,242).

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 £1,561,000.

#### 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, £3,712,697 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 for research purposes as stated in the objectives. All such grants are reviewed by the charity's research committee and their recommendations considered by the Board of Trustees prior to any decision.

Small grants of up to £1,000 may be made for social and welfare purposes to individuals with MND under the Small Grants Scheme. In order to assist people affected by MND at a time of great need during the Covid-19 outbreak, this scheme has been re-opened to previous applicants that may have reached the life-time limit of £1,000.

The Time Out Grant Scheme may provide a grant of up to £1,000 to each person each year to assist people affected by MND to enjoy a break from their usual routine.

The Equipment and Adaptations Grant Scheme may provide a grant of up to £1,500 each for the purchase of specialist equipment or the adaptation of a residence to meet the needs of those affected by MND.

These grant 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. The grant schemes are administered by a sub-committee working within a remit decided by the Board of Trustees.

# MND Scotland

## Trustees' Annual Report

For the year ended 31 March 2021

### 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 SORP;
- 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 will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at anytime 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

A resolution proposing that Alexander Sloan, Accountants and Business Advisers, be reappointed as auditors of the charitable company will be put to the Annual General Meeting.

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 25/11/2021 and signed on their behalf by:

**Adrian Murphy**  
Chairman



.....

## MND Scotland

### Independent Auditor's Report to the Members and Trustees of MND Scotland

For the year ended 31 March 2021

#### Opinion

We have audited the financial statements of MND Scotland (the 'Charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and Notes to the Financial Statements, including 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 2021 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.

## **MND Scotland**

### **Independent Auditor's Report to the Members and Trustees of MND Scotland**

**For the year ended 31 March 2021**

#### **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 our knowledge and understanding of the Charity 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 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 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, who are also the Directors of the Charity for the purposes of company law, are responsible for assessing the Charity'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 charity 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:



## **MND Scotland**

### **Independent Auditor's Report to the Members and Trustees of MND Scotland**

**For the year ended 31 March 2021**

#### **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 charity 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 charity, 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 charity'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
- reviewing 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.

## **MND Scotland**

### **Independent Auditor's Report to the Members and Trustees of MND Scotland**

**For the year ended 31 March 2021**

#### **Use of our report**

This report is made solely to the charitable company's Members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's Trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's Members and 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: 25/11/2021**

**MND Scotland**

**Statement of Financial Activities  
For the year ended 31 March 2021**

		Unrestricted				
		General	Designated	Restricted	2021	2020
	Notes	Fund	funds	funds	Total	Total
		£	£	£	£	£
<b>Income:</b>						
Donations and legacies	2	1,229,048	-	191,379	1,420,427	1,688,197
Income from charitable activities	3	-	-	125,173	125,173	-
Income from other trading activities	4	604,348	-	-	604,348	1,093,376
Investment income	5	4,760	-	-	4,760	26,670
<b>Total income</b>		1,838,156	-	316,552	2,154,708	2,808,243
<b>Expenditure:</b>						
Raising funds	6	(360,496)	-	(40)	(360,536)	(410,470)
Charitable activities	7	(1,462,344)	(282,348)	(237,624)	(1,982,316)	(2,184,495)
<b>Total expenditure</b>		(1,822,840)	(282,348)	(237,664)	(2,342,852)	(2,594,965)
<b>Gains/(losses) on investment assets</b>						
Unrealised gain/(loss) on investment assets		136,585	-	-	136,585	(56,273)
<b>Net income/(expenditure) before other recognised gains and losses</b>		151,901	(282,348)	78,888	(51,559)	157,005
<b>Transfers</b>		-	-	-	-	-
<b>Net movement in funds</b>		151,901	(282,348)	78,888	(51,559)	157,005
<b>Reconciliation of funds</b>						
Total funds brought forward		3,750,242	1,122,692	52,221	4,925,155	4,768,150
<b>Total funds carried forward</b>		3,902,143	840,344	131,109	4,873,596	4,925,155

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 20 to 38 form an integral part of these financial statements.**

**MND Scotland**

**Balance Sheet  
As at 31 March 2021**

		<u>2021</u>	<u>2020</u>
		£	£
<b>Fixed assets</b>			
Tangible assets	<b>16</b>	300,946	324,467
Investments	<b>17</b>	559,207	398,622
		<u>860,153</u>	<u>723,089</u>
<b>Current assets</b>			
Debtors	<b>18</b>	857,354	873,399
Investments	<b>19</b>	3,153,490	3,129,952
Cash at bank and in hand		311,405	513,585
		<u>4,322,249</u>	<u>4,516,936</u>
<b>Creditors: amounts falling due within one year</b>	<b>20</b>	<u>(308,806)</u>	<u>(314,870)</u>
<b>Net current assets</b>		<u>4,013,443</u>	<u>4,202,066</u>
<b>Net assets</b>		<u>4,873,596</u>	<u>4,925,155</u>
<b>Funds</b>			
Unrestricted funds			
General Fund	<b>22</b>	3,902,143	3,750,242
Designated funds	<b>23</b>	840,344	1,122,692
Restricted funds	<b>24</b>	131,109	52,221
		<u>4,873,596</u>	<u>4,925,155</u>

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 25/11/2021 and signed on their behalf by:

*David McGraw*  
 .....  
**David McGraw**  
**Director**

**The notes on pages 20 to 38 form an integral part of these financial statements.**

## MND Scotland

### Statement of Cashflows For the year ended 31 March 2021

	Notes	2021 £	2020 £
<b>Cash used in operating activities</b>	<b>26</b>	<b>(155,664)</b>	<b>(211,377)</b>
<b>Cash flows from investing activities</b>			
Interest received		4,760	26,670
Transfers to Investment Plan		(24,000)	(24,000)
Purchase of tangible fixed assets		(3,739)	(18,539)
<b>Cash used in investing activities</b>		<b>(22,979)</b>	<b>(15,869)</b>
<b>Decrease in cash &amp; cash equivalents in year</b>		<b>(178,642)</b>	<b>(227,246)</b>
<b>Cash and cash equivalents at beginning of the year</b>		<b>3,643,537</b>	<b>3,870,783</b>
<b>Cash and cash equivalents at end of the year</b>		<b>3,464,895</b>	<b>3,643,537</b>

The notes on pages 20 to 38 form an integral part of these financial statements.

# MND Scotland

## Notes to the Financial Statements

### For the year ended 31 March 2021

#### 1. Accounting policies

##### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), 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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. 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, it is probable that the income will be received and the amount of income receivable can be measured reliably.

##### 1.4 Donations and legacies

Donations are recognised when the charity has evidence of entitlement to the gift, receipt is probable and its 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 it will be received. This is normally following the granting of probate, when the administrator/executor of the estate has communicated in writing both the amount and settlement date and any conditions attached to the legacy are either within the control of the charity or have been met. 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, 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.

**Notes to the Financial Statements**

**For the year ended 31 March 2021**

**1. Accounting policies (cont...)**

**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 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 – refer to the Trustees' Annual Report for more information about their contribution.

**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 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.

## MND Scotland

### Notes to the Financial Statements

#### For the year ended 31 March 2021

#### 1. Accounting policies (cont...)

##### 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.

##### 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 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.

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.

In preparing the financial statements, the Trustees have made estimations with regards to accrued income from legacies. These estimations are based on information provided by the notifications received from the executors of the wills. An accrued legacy is only recognised when there is enough information from the executor to reasonably estimate the estate and therefore the charity's share.

The Trustees have also made a judgement on the useful life of each asset. Assets have been classed as to their nature and use and an estimation of their useful life has been applied accordingly.

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.



# MND Scotland

## Notes to the Financial Statements

### For the year ended 31 March 2021

#### 1. Accounting policies (cont...)

##### 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. Leasehold properties are depreciated on a straight line basis over the terms of the leases.

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	10% and 20% 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 the 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.

##### 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 services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

## MND Scotland

### Notes to the Financial Statements For the year ended 31 March 2021

#### 2. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Ad Hoc donations	266,384	5,688	272,072	298,571
Donations in lieu	136,157	-	136,157	70,495
Trusts	59,887	116,000	175,887	234,271
Corporate donations	188,290	-	188,290	181,549
Legacies	383,892	-	383,892	746,418
Scottish Government	65,046	56,400	121,446	11,698
UK Government	-	13,291	13,291	-
Health Boards	-	-	-	843
Membership subscriptions	732	-	732	394
Goods and services in kind	2,413	-	2,413	21,000
Income tax reclaimed	126,247	-	126,247	122,958
	<b>1,229,048</b>	<b>191,379</b>	<b>1,420,427</b>	<b>1,688,197</b>

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Ad Hoc donations	270,232	28,339	298,571	277,259
Donations in lieu	70,495	-	70,495	37,340
Trusts and Foundations	52,050	182,221	234,271	232,650
Corporate donations	181,549	-	181,549	199,764
Legacies	746,418	-	746,418	626,442
Scottish Government	-	11,698	11,698	12,222
Local Authorities	-	-	-	-
Health Boards	-	843	843	1,686
Membership subscriptions	394	-	394	288
Goods and services in kind	21,000	-	21,000	46,516
Income tax reclaimed	122,958	-	122,958	119,658
	<b>1,465,096</b>	<b>223,101</b>	<b>1,688,197</b>	<b>1,553,825</b>

#### 3. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Trusts and Foundations	-	125,173	125,173	-
	<b>-</b>	<b>125,173</b>	<b>125,173</b>	<b>-</b>

**MND Scotland**

**Notes to the Financial Statements  
For the year ended 31 March 2021**

**4. Income from other trading activities**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Fundraising	512,121	-	512,121	908,005
Collection cans	2,468	-	2,468	9,700
Fun runs	49,055	-	49,055	40,992
Merchandise	10,457	-	10,457	2,244
Christmas income	19,025	-	19,025	21,492
Dinner and ball	5,100	-	5,100	86,758
Rental Income	6,122	-	6,122	24,185
	<b>604,348</b>	<b>-</b>	<b>604,348</b>	<b>1,093,376</b>

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Fundraising	894,509	13,496	908,005	831,244
Collection cans	9,700	-	9,700	10,965
Fun runs	40,992	-	40,992	57,777
Branches	-	-	-	18,000
Educational days	-	-	-	-
Merchandise	2,244	-	2,244	2,796
Christmas income	21,492	-	21,492	21,115
Dinner and ball	86,758	-	86,758	108,243
Rental Income	24,185	-	24,185	19,711
	<b>1,079,880</b>	<b>13,496</b>	<b>1,093,376</b>	<b>1,069,851</b>

**5. Investment Income**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Interest received	4,760	-	4,760	26,670

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Interest received	26,670	-	26,670	27,734
	<b>26,670</b>	<b>-</b>	<b>26,670</b>	<b>27,734</b>

Investment income was earned from the charity's bank deposits and bank account balances.

All investment income is derived from assets held within the UK.

## MND Scotland

### Notes to the Financial Statements For the year ended 31 March 2021

#### 6. Costs of raising funds

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Staff costs	176,250	-	176,250	155,108
Travel and expenses	123	-	123	13,297
Premises and running costs	58,699	40	58,739	80,737
Event costs	23,602	-	23,602	65,346
Merchandise	11,136	-	11,136	15,405
Legal and professional	18	-	18	355
Depreciation	13,920	-	13,920	15,605
Support & Governance costs ( <i>Note 10</i> )	76,748	-	76,748	64,617
	<b>360,496</b>	<b>40</b>	<b>360,536</b>	<b>410,470</b>

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Staff costs	155,108	-	155,108	149,725
Travel and expenses	13,297	-	13,297	12,851
Premises and running costs	80,737	-	80,737	61,530
Event costs	65,346	-	65,346	175,716
Merchandise	15,405	-	15,405	15,124
Legal and professional	355	-	355	322
Depreciation	15,605	-	15,605	7,606
Support & Governance costs ( <i>Note 10</i> )	64,617	-	64,617	66,413
	<b>410,470</b>	<b>-</b>	<b>410,470</b>	<b>489,287</b>

**MND Scotland**

**Notes to the Financial Statements  
For the year ended 31 March 2021**

**7. Costs of charitable activities**

	<b>General Fund £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Grants payable ( <i>Note 8</i> )	412,446	282,348	220,331	915,125	1,051,957
Wages and salaries	403,350	-	17,039	420,389	397,071
Clinical care costs	14,106	-	104	14,210	18,393
General office costs	15,497	-	-	15,497	9,420
Volunteer expenses	113	-	-	113	448
Equipment store running costs	11,431	-	-	11,431	15,093
Equipment and loans	99,925	-	-	99,925	40,182
Equipment maintenance and delivery	8,763	-	-	8,763	27,483
Production of publications	11,105	-	-	11,105	13,449
Library stock purchases	1,492	-	-	1,492	782
Annual report	8,259	-	-	8,259	4,852
Activity costs	39,498	-	150	39,648	221,615
Membership fees	1,217	-	-	1,217	923
Travel and expenses	238	-	-	238	16,666
Support and governance costs ( <i>Note 11</i> )	434,904	-	-	434,904	366,161
	<b>1,462,344</b>	<b>282,348</b>	<b>237,624</b>	<b>1,982,316</b>	<b>2,184,495</b>

	<b>General Fund £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Grants payable ( <i>Note 8</i> )	554,281	7,721	489,955	1,051,957	738,159
Wages and salaries	385,615	-	11,456	397,071	393,463
Clinical care costs	18,393	-	-	18,393	42,017
General office costs	9,178	-	242	9,420	7,696
Volunteer expenses	448	-	-	448	557
Equipment store running costs	15,093	-	-	15,093	15,299
Equipment and loans	36,413	2,911	858	40,182	53,680
Equipment maintenance and delivery	27,483	-	-	27,483	39,997
Production of publications	13,449	-	-	13,449	9,943
Library stock purchases	782	-	-	782	3,233
Annual report	4,852	-	-	4,852	1,353
Activity costs	221,415	-	200	221,615	241,565
Membership fees	923	-	-	923	1,114
Travel and expenses	16,666	-	-	16,666	19,542
Support and governance costs ( <i>Note 11</i> )	366,161	-	-	366,161	376,343
	<b>1,671,152</b>	<b>10,632</b>	<b>502,711</b>	<b>2,184,495</b>	<b>1,943,961</b>

## MND Scotland

### Notes to the Financial Statements For the year ended 31 March 2021

#### 8. Grants Payable

During the year grants of £213,249 were paid to 236 individuals (2020 - £293,024) ranging from £100 to £1,500 in accordance with the charity's objectives.

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

	2021 £	2020 £
University of Edinburgh	452,964	512,707
King College London	32,514	45,702
Sheffield Institute of Research	103,533	-
University of East Anglia	8,228	-
University of Stirling	-	32,063
University of St Andrews	43,537	56,913
University of Kent	17,004	31,609
University of Glasgow	44,096	79,939
	701,876	758,933

#### 9. Governance costs

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Legal and professional	-	-		1,437
Audit	7,075	-	7,075	6,855
Trustees expenses	-	-	-	-
	7,075	-	7,075	8,292

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Legal and professional	1,437	-	1,437	4,727
Audit	6,855	-	6,855	5,220
Trustees expenses	-	-	-	394
	8,292	-	8,292	10,341

**MND Scotland**

**Notes to the Financial Statements  
For the year ended 31 March 2021**

**10. Net income/(expenditure) for the year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Net income/(expenditure) for the year is stated after charging:		
Auditors' remuneration	7,075	6,855
Operating leases	22,907	26,262
Depreciation and other amounts written off tangible assets	27,259	27,462
	<b>7,075</b>	<b>27,462</b>

**11. Analysis of charitable expenditure by activity**

<u>Activity</u>	<i>(Note 12)</i>				<b>2021</b>	<b>2020</b>
	Direct	Grants to	Grants to	Support and		
	Activities	Institutions	Individuals	Governance		
	£	£	£	£	£	£
Fundraising	283,788	-	-	76,748	360,536	410,470
Care Advisory Service	372,851	-	213,249	153,496	739,596	899,264
Research	-	701,876	-	153,496	855,372	888,167
Information Service	259,436	-	-	127,912	387,348	397,064
	<b>916,075</b>	<b>701,876</b>	<b>213,249</b>	<b>511,652</b>	<b>2,342,852</b>	<b>2,594,965</b>

<u>Activity</u>	<i>(Note 12)</i>				<b>2020</b>	<b>2019</b>
	Direct	Grants to	Grants to	Support and		
	Activities	Institutions	Individuals	Governance		
	£	£	£	£	£	£
Fundraising	345,853	-	-	64,617	410,470	489,287
Care Advisory Service	477,006	-	293,024	129,234	899,264	935,048
Research	-	758,933	-	129,234	888,167	577,193
Information Service	289,371	-	-	107,693	397,064	386,605
	<b>1,112,230</b>	<b>758,933</b>	<b>293,024</b>	<b>430,778</b>	<b>2,594,965</b>	<b>2,388,133</b>

**12. Analysis of support costs and governance costs by charitable activity**

<u>Activity</u>	<i>(Note 9)</i>					<b>2021</b>	<b>2020</b>
	Staff	Travel &	Depreciation	Premises &	Governance		
	Costs	Expenses		Running	Costs		
	£	£	£	£	£	£	£
Fundraising	36,503	5	2,001	37,179	1,061	76,748	64,617
Care Advisory Service	73,005	9	4,002	74,357	2,123	153,496	129,234
Research	73,005	9	4,002	74,357	2,123	153,496	129,234
Information Service	60,838	8	3,335	61,964	1,768	127,912	107,693
	<b>243,351</b>	<b>31</b>	<b>13,340</b>	<b>247,857</b>	<b>7,075</b>	<b>511,652</b>	<b>430,778</b>

## MND Scotland

### Notes to the Financial Statements For the year ended 31 March 2021

#### 12. Analysis of support costs and governance costs by charitable activity

<u>Activity</u>	Staff Costs £	Travel & Expenses £	Depreciation £	Premises & Running Costs £	(Note 9) Governance Costs £	2020 £	2019 £
Fundraising	31,827	713	1,779	29,054	1,244	64,617	66,413
Care Advisory Service	63,654	1,427	3,557	58,108	2,488	129,234	132,827
Research	63,654	1,427	3,557	58,108	2,488	129,234	132,827
Information Service	53,045	1,189	2,965	48,423	2,072	107,693	110,689
	<b>212,180</b>	<b>4,756</b>	<b>11,858</b>	<b>193,693</b>	<b>8,292</b>	<b>430,778</b>	<b>442,756</b>

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:

	2021	2020
Fundraising costs	15%	15%
Care Advisory Service	30%	30%
Research	30%	30%
Information Service	25%	25%

#### 13. Employees

##### Number of employees

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

	2021	2020
Fundraising	5	5
Charitable Activities	16	16
Management	4	4
	<b>25</b>	<b>25</b>

##### Employment costs

	2021 £	2020 £
Wages and salaries	702,706	650,206
Social security costs	66,910	58,412
Other pension costs	47,138	44,380
	<b>816,754</b>	<b>752,998</b>



**Notes to the Financial Statements  
For the year ended 31 March 2021**

**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% (2020: 7%) of pensionable salary. These contributions totalled £47,138 in the year (2020 - £44,380).

The pension costs outstanding at 31 March 2021 totalled £7,601 (2020 - £10,716).

**Redundancy Payments**

During the year, the charitable company paid redundancy to two staff totalling £11,334.

**Key management personnel**

The key management personnel of the charity comprise the Trustees, the Chief Executive Officer and the Senior Management Team which is made up of the Head of Campaigns & Policy, the Head of Finance, the Head of Direct Services and the Head of Fundraising. The total employee benefits of the key management personnel for the charity were £239,354 (2020: £223,173).

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

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
£60,001 to £70,000	1	1
£70,001 to £80,000	-	-
£80,001 to £90,000	-	-
	<u>          </u>	<u>          </u>

**15. Trustees' emoluments and related party transactions**

No trustee nor any persons connected to them received emoluments or any reimbursement of expenses during the year. There were no related party transactions that require disclosure.

**16. Tangible fixed assets**

	<b>Leasehold Property £</b>	<b>Fixtures, Fittings &amp; Equipment £</b>	<b>Total £</b>
<b>Cost</b>			
As at 1 April 2020	348,010	107,517	455,527
Additions	-	3,739	3,739
Disposals	-	(11,674)	(11,674)
As at 31 March 2021	<u>348,010</u>	<u>99,581</u>	<u>447,591</u>
<b>Depreciation</b>			
As at 1 April 2020	61,127	69,933	131,060
Elimination on disposals	-	(11,674)	(11,674)
Charge for year	13,920	13,339	27,259
As at 31 March 2021	<u>75,047</u>	<u>71,598</u>	<u>146,646</u>
<b>Net book values</b>			
As at 31 March 2021	<u>272,963</u>	<u>27,983</u>	<u>300,946</u>
As at 31 March 2020	<u>286,883</u>	<u>37,583</u>	<u>324,467</u>

# MND Scotland

## Notes to the Financial Statements For the year ended 31 March 2021

### 17. Fixed assets investments

	<b>Other Listed Investments £</b>	<b>Total £</b>
<b>Cost / revaluation</b>		
As at 1 April 2020	398,622	398,622
Additions	24,000	24,000
Revaluation	136,585	136,585
As at 31 March 2021	559,207	559,207
<b>Net book values</b>		
As at 31 March 2021	559,207	559,207
As at 31 March 2020	398,622	398,622

#### 17.1. Analysis of investments

	<b>2021 £</b>	<b>2020 £</b>
<b>Market value at year end</b>		
HBOS Collective Investment Plan	559,207	398,622

The historic cost of the investment is £296,000 (2020 - £272,000) and all investments are held within the U.K.

### 18. Debtors

	<b>2021 £</b>	<b>2020 £</b>
Other debtors	-	61,235
Other taxes and social security costs	12,446	-
Prepayments and accrued income	844,908	812,164
	857,354	873,399

### 19. Current asset investments

	<b>2021 £</b>	<b>2020 £</b>
Bank deposits	3,153,490	3,129,952

## MND Scotland

### Notes to the Financial Statements For the year ended 31 March 2021

#### 20. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	70,322	126,716
Other taxes and social security costs	16,562	16,072
Other creditors	221,921	172,082
	308,806	314,870

#### 21. Analysis of net assets between funds

	General Fund £	Designated funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2021 as represented by:				
Tangible fixed assets	300,946	-	-	300,946
Investment assets	559,207	-	-	559,207
Current assets	3,125,004	969,330	227,915	4,322,249
Current liabilities	(83,014)	(128,986)	(96,806)	(308,806)
	3,902,143	840,344	131,109	4,873,596

#### 22. Unrestricted General Fund

	1 Apr '20 £	Incoming £	Outgoing £	Investment Gains £	Transfers £	31 Mar '21 £
General Fund	3,750,242	1,838,156	(1,822,840)	136,585	-	3,902,143
						3,902,143

	1 Apr '19 £	Incoming £	Outgoing £	Investment Gains £	Transfers £	31 Mar '20 £
General Fund	4,285,241	2,571,646	(2,081,622)	(56,273)	(968,750)	3,750,242
						3,750,242

#### 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.

## MND Scotland

### Notes to the Financial Statements For the year ended 31 March 2021

#### 23. Unrestricted Designated Funds

	1 Apr '20 £	Incoming £	Outgoing £	Transfers £	31 Mar '21 £
Development Fund	85,478	-	-	-	85,478
MND Clinical Trials Fund	968,750	-	(282,348)	-	686,402
Clayton Lodge Fund	48,464	-	-	-	48,464
Tralee Refurbishment Fund	20,000	-	-	-	20,000
	1,122,692	-	(282,348)	-	840,344

	1 Apr '19 £	Incoming £	Outgoing £	Transfers £	31 Mar '20 £
Designated Equipment Fund	2,911	-	(2,911)	-	-
Development Fund	85,478	-	-	-	85,478
MND Clinical Trials Fund	-	-	-	968,750	968,750
MND Research Fund	7,721	-	(7,721)	-	-
Clayton Lodge Fund	48,464	-	-	-	48,464
Tralee Refurbishment Fund	20,000	-	-	-	20,000
	164,574	-	(10,632)	968,750	1,122,692

#### Purposes of Designated Funds

##### *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 Clinical Trials Fund*

The MND Clinical Trials Fund comprises funds set aside by the Board of Directors to fund the charity's commitment over the next three years 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.

##### *MND Research Fund*

The MND Research Fund comprises funds set aside by the Board of Directors to fund research projects by the University of Edinburgh.

##### *Designated Equipment Fund*

The Designated Equipment Fund comprises funds set aside by the Board of Directors to fund the purchase of specialist equipment for use in the Augmentative and Alternative Communications Project.

## MND Scotland

### Notes to the Financial Statements For the year ended 31 March 2021

#### 24. Restricted Funds

	1 Apr '20	Incoming	Outgoing	Transfers	31 Mar '21
	£	£	£	£	£
Care Fund	-	104	(104)	-	-
Research Fund	-	19,530	(19,530)	-	-
Enhanced Counselling Fund	6,000	17,750	-	-	23,750
CJRS Grants Fund	-	13,291	(13,291)	-	-
Welfare & Benefits Fund	-	1,000	(1,000)	-	-
MND Scotland Grants Scheme	-	100,000	(100,000)	-	-
Tralee Fund	-	40	(40)	-	-
CSO Fellowship	-	56,400	(56,400)	-	-
RS MacDonald Research Fund	46,221	-	(43,537)	-	2,684
Advocacy Fund	-	107,423	(2,748)	-	104,675
Support Groups Fund	-	150	(150)	-	-
Gordon Aikman Research Fund	-	754	(754)	-	-
MND Time for Trials Fund	-	110	(110)	-	-
	<b>52,221</b>	<b>316,552</b>	<b>(237,664)</b>	<b>-</b>	<b>131,109</b>

	1 Apr '19	Incoming	Outgoing	Transfers	31 Mar '20
	£	£	£	£	£
Research Fund	-	13,843	(13,843)	-	-
Enhanced Counselling Fund	-	6,000	-	-	6,000
Equipment Fund	-	858	(858)	-	-
AAC Project Fund	-	11,698	(11,698)	-	-
MND Scotland Grants Scheme	-	130,000	(130,000)	-	-
RS MacDonald Research Fund	-	46,221	-	-	46,221
Support Groups Fund	-	200	(200)	-	-
Gordon Aikman Research Fund	318,335	25,257	(343,592)	-	-
MND Time for Trials Fund	-	2,520	(2,520)	-	-
	<b>318,335</b>	<b>236,597</b>	<b>(502,711)</b>	<b>-</b>	<b>52,221</b>

#### Purposes of Restricted Funds

##### *Care Fund*

The Care Fund comprises funds restricted by the donor to be spent on the Care Service. This includes grants from various health boards as well as donations from individuals, trusts and companies, and fundraising specifically for the care service.

##### *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.

**Notes to the Financial Statements  
For the year ended 31 March 2021**

**24. Restricted Funds**

**Purposes of Restricted Funds**

***CJRS Grants Fund***

The CJRS Grants Fund is comprised of grants received from HMRC as part of the Coronavirus Job Retention Scheme to which the charity applied to help fund and retain certain staff throughout the Covid-19 pandemic.

***Welfare & Benefits Fund***

The Education Fund comprises money which was given specifically to develop and continue the charity's welfare and benefits service for those affected by MND.

***Equipment Fund***

The Equipment Fund is comprised of funds donated for purchasing new equipment for the use of people with MND and includes items of donated equipment.

***AAC Project Fund***

The Augmentative & Alternative Communication Project fund represents funds raised for the charity to buy specialised communication equipment.

***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.

***CSO Fellowship Fund***

The CSO Fellowship fund represents funding received by the Scottish Government's Chief Scientist Office to part-fund a Research Fellowship.

***Support Groups Fund***

The Support Groups Fund comprises monies which were given specifically to develop and continue the support groups service for those affected by MND.

***MND Scotland Grants Scheme***

The MND Scotland Grants Scheme Fund represents funds received from the Doddie5 Trust to support the charity's grant schemes.

***Gordon Aikman Research Fund***

The Gordon Aikman Research Fund represents donations received through the "Gordon's Fightback" campaign which is raising funds for various research projects.

***Tralee Fund***

The Tralee Fund represents donations received specifically for the on-going running costs of the charity's holiday chalet.

***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.

***MND Time For Trials Fund***

The MND Time For Trials Fund represents funds raised to go towards funding clinical trials into MND.

**Notes to the Financial Statements  
For the year ended 31 March 2021**

**25. Financial commitments**

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases which fall due as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Expiry date:</b>		
Within one year	6,187	21,741
Between one and five years	24,651	24,675
Over five years	157,021	163,184
	<u>187,859</u>	<u>209,600</u>

During the year to 31 March 2021 £19,231 was recognised as an expense in relation to operating activities (2020: £23,019)

At the reporting end date the charitable company had outstanding research commitments of £1,560,000 (2020: £1,500,000).

**26. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Net movement in funds	(51,559)	157,005
Add depreciation charges	27,259	27,462
Add unrealised investment losses / (gains)	(136,585)	56,273
Deduct interest income from investing activities	(4,760)	(26,670)
Decrease (increase) in debtors	16,045	(164,845)
Increase (decrease) in creditors	(6,064)	(260,602)
	<u>(155,664)</u>	<u>(211,377)</u>

**26.1 Analysis of changes in net funds**

The charitable company had no debt during the year.

**27. Covid 19**

At the date on which the financial statements were approved, the Trustees had assessed the financial impact of the Coronavirus (Covid 19) pandemic and deemed it be serious but not damaging. The charity has managed its in line with its budget and although a large proportion of the fundraising event income has been wiped out there also been services shutdown due to lock-downs and social distancing, reducing the charity's expenditure. The will continue to monitor the pandemic's financial impact on the charity but they believe there to be no material impairment of the charity's assets.

**Notes to the Financial Statements**  
**For the year ended 31 March 2021**

**28. 2020 Statement of Financial Activities**

		<b>Unrestricted</b>			
		<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>
	<b>Notes</b>	<b>Fund</b>	<b>funds</b>	<b>funds</b>	<b>£</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income:</b>					
Donations and legacies	2	1,465,096	-	223,101	1,688,197
Income from other trading activities	4	1,079,880	-	13,496	1,093,376
Investment income	5	26,670	-	-	26,670
<b>Total income</b>		<u>2,571,646</u>	<u>-</u>	<u>236,597</u>	<u>2,808,243</u>
<b>Expenditure:</b>					
Raising funds	6	(410,470)	-	-	(410,470)
Charitable activities	7	(1,671,152)	(10,632)	(502,711)	(2,184,495)
<b>Total expenditure</b>		<u>(2,081,622)</u>	<u>(10,632)</u>	<u>(502,711)</u>	<u>(2,594,965)</u>
<b>Net income/(expenditure) before other recognised gains and losses</b>		490,024	(10,632)	(266,114)	213,278
<b>Gains/(losses) on investment assets</b>					
Unrealised loss on investment assets		(56,273)	-	-	(56,273)
<b>Net movement in funds</b>		433,751	(10,632)	(266,114)	157,005
Transfers		(968,750)	968,750	-	-
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>4,285,241</u>	<u>164,574</u>	<u>318,335</u>	<u>4,768,150</u>
<b>Total funds carried forward</b>		<u>3,750,242</u>	<u>1,122,692</u>	<u>52,221</u>	<u>4,925,155</u>