



Report and Accounts
Year ended 31 March 2024

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Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	1	4	2023	To	31	3	2024

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Neurological Alliance of Scotland
c/o MS Society Scotland
GyleWorks
34 South Gyle Crescent
Edinburgh
Postcode EH12 9EB

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Morna Simpkins	Chair		
2	Jenn Hall	Vice-Chair		
3	Alistair Haw			
4	Ron Culley			
5	Ewan Dale			
6	Leigh-Ann Little			
7	Iain McWhirter	Treasurer		
8	James Jopling		20 th September 2023	
9	Avril McLean		20 th September 2023	
10	Steve Portelly		9 th August 2023	
11	Clare Stevens		20 th September 2023	
12	Andrew Lindsay		20 th September 2023	
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
Carol Cochrane	Resigned 22 nd January 2024

Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

The appointment, removal, power and duties of the Executive board of the SCIO are set out in sections 63 – 76 of the constitution. The Executive are elected from the membership and service for a fixed period of 3 years, after which they must retire or offer themselves for re-election.

Objectives and activities

Charitable purposes

The purpose of the Neurological Alliance is to advance the education of the public in all matters concerning neurological disorders and to promote the welfare of persons affected by neurological conditions and their carers so that their conditions of life may be improved by carrying out research and investigation into preventative procedures and treatments.

In furtherance thereof but not otherwise the Neurological Alliance shall seek:

- To inform and influence policy that affects the lives of people with neurological conditions.
- To raise awareness and disseminate information about neurological conditions and their impact on individuals and society.
- To promote improvements in care for people with neurological conditions
- To research, collect and disseminate information on all matters affecting the stated objectives. The results of any such research shall be made available to the public.

Our Ambition

Everyone living with neurological conditions in Scotland-and those who support them-can access high quality, timely and holistic care and support at every stage of their life.

Summary of the main activities in relation to these objects

Our Mission

To inform and connect the neurological community and influence systemic long-lasting change for those living with neurological conditions in Scotland.

Our Values

We are an experienced, expert, collaborative, inclusive, independent, supportive, diverse and impactful organisation.

Membership

Full membership of the Neurological Alliance is open to any 'not for profit' organisation which is interested in furthering the objects of the Neurological Alliance or in participating in its organisation and which have paid the membership fee as determined by the AGM.

The Executive has power to admit associate members - who are individuals, companies, societies, Alliances and statutory and other bodies supporting, or having a professional interest in the objectives of the Neurological Alliance. Associate members shall pay such fees or subscription as may be determined by the Executive.

An estimated one million people in Scotland live with a neurological condition that has a significant impact on their lives. The Neurological Alliance of Scotland is an umbrella body of organisations that represent people with a neurological condition and those who support them. In partnership with our members, we inform policy, raise awareness and support improvements in services. We aim to make sure that the experiences of people with neurological conditions - and those around them - are recognised.

We do this by raising these issues directly with the Scottish Government, NHS bodies and other groups; and by contributing to publications and consultations, sharing information between members, and working with other bodies on common issues.

Our 2021-24 strategy sought to support our members to build a community and voice for those living with neurological conditions in Scotland. We want to see significant and lasting improvements to health and social care services for those with neurological conditions.

As a membership organisation we:

- Inform
- Connect
- Influence

All of our activities link to these 3 aims and we measure our performance in relation to these, and the outcomes below:

- Neurological conditions are known and understood amongst the public
- Neurological conditions are known and understood amongst frontline health and social care professionals,
- People with neurological conditions have access to timely, high-quality information throughout their neuro journey.
- The neuro community have opportunities to connect and collaborate across public, private and third sector.
- Scottish Government, NHS and other key stakeholders have timely access to charities working with those with lived experience of neuro conditions.
- Non neuro specialists working with people with neurological conditions can find local partners for specialist expertise.
- Like-minded organisations across the UK are connected and share learning

- The voices and needs of those living with neurological conditions-and those who support them-are heard by key stakeholders and decision makers across the sectors.
- Our members influence positive change for and in their communities.
- Neurological service improvement is championed, with success celebrated and gaps in service challenged.

Achievements and performance

Summary of the main achievements of the charity during the financial period

2023 -2024 has been the final year of our three-year strategy. We have continued to go from strength to strength with our reputation as an organisation of value to neurological charities, leading to a growth in membership of 6% in this financial year.

We have extended our programme of work, our influence and our reach, and we are in a stronger position to improve the lives of those affected by a neurological condition in Scotland. During the second half of the year, we undertook consultation with our members and ran focus groups, interviews and engagement within the neurological community and our members to develop our new three-year strategy (2024-2027) which can be viewed on our website.

For a short visual summary of our activities this year, please see our Impact Report for 2023-2024.

We Inform

All of our members receive a monthly newsletter and regular updates via our social media channels as well as regular emails from us. Our newsletter achieves an average open rate of 49%, which is up from 43% last year. This is considerably higher than the industry average. Across all sectors, average open rates range from 15% to 29%.

This year we worked in partnership with carers centres and members to develop two fact sheets to support unpaid carers and professionals working in carers centres and in health and social care more broadly.

- Neurological Conditions in the Community
- Information for unpaid carers and professionals

These have been shared by third parties on social media, extending their reach. The Neurological Conditions in the Community leaflet was also shared with the AHP Director for Forth Valley and with the Strategic Planning and Performance Officers Groups, in which all Health and Social Care Partnerships are represented.

Following the publication of our 'Carers' Centre Mapping Report' in March 2023, we devoted time to implementing our short-, medium- and long-term recommendations. With this in mind, we focused on carers for our third ever Knowledge Sharing Event, with the event title: 'How best to support unpaid carers of those with neurological conditions'. This was a very successful event, attended by 54 people from carer organisations across Scotland as well as members of NAOs. After the event, 72% of attendees rated the event as 'very helpful' and 81% rated it as 'very relevant' to their organisation.

Feedback included:

"Thanks for all the knowledge shared; I want to feedback to others in our support group"

"Delighted to explore and bridge the gap between carer support and neurological charities"

"I found this a very informative meeting"

Our policy group work has continued to develop and keeps members informed about influencing opportunities including the National Care Service bill, the mobility component of Adult Disability Payment, the Learning Disability, Autism and Neurodiversity Commissioner bill, the Disability Commissioner bill, as well as developments in self-directed support. We continue to operate a rotating chair system for our policy group, committing to having every sixth meeting chaired by a member of one of the smaller charities (with an income of under £50,000 in the last reported year) in our membership. This provides all our members with the opportunity to raise their profile as well as promote their own charity and their charity's priorities.

We took part in Brain Awareness Week for the third time in March 2024, creating a campaign project group from within our membership as well as the English Neurological Alliance, and liaising with the other UK Neurological Alliances. Our campaign led people to discover the national network of organisations supporting neurological conditions, and the incredible array of resources from the neurological charities that exist between the UK neurological alliances. We created the hashtag #OneNeuroVoice. The campaign had a 1.17 million reach on social media, an increase of 157% from our 2023 campaign.

We Connect

We had 57 charity members of NAOs on 31st March 2024, an increase of three over the previous year. Of these, 14 were regionally based in Scotland, 15 Scotland wide, and 28 are UK wide. Of our 57 members, 46 are condition specific and 11 are pan neuro, providing a broad reach of information and support to people with any neurological condition, and their carers.

We ran a full programme of events. Between April 2023 and March 2024, we hosted five members' meetings, five executive meetings, five Policy Group meetings, one Knowledge Sharing Event and an AGM. We also held two cross sectoral events with speakers from outside organisations:

- NHS Breathing Space 'Take Time to Unwind: Supporting Mental Health'
- Information Session - Redevelopment of the Institute of Neurological Sciences in Glasgow

We hosted the four UK Neurological Alliances in Scotland with a half-day strategy and forecasting meeting in Edinburgh followed by a tour of the Scottish Parliament. Building relationships with the other UK Neurological alliances meets our strategic aim that *'likeminded organisations across the UK are connected and share learning'*. These meetings are of value to all four Neurological Alliances and our collective members and we have plans to meet again in Belfast in 2024.

Attendance across all of our meetings is consistently high, indicating an active and engaged membership. Typically, 50% of our member charities attend each meeting. With our high membership engagement we can act as a conduit between the neurological third sector and the NHS and Scottish Government. This year we had a number of influential guest speakers throughout the year, including:

- The Clerk of the Scottish Parliament's Health, Social Care and Sport Committee
- The Minister for Public Health and Women's Health, Jenni Minto MSP

- The Minister for Social Care, Mental Wellbeing and Sport, Marie Todd MSP
- Senior Officials from the Scottish Government's Clinical Priorities Policy team
- Senior leaders from within NHS Greater Glasgow and Clyde
- MSPs including the deputy Presiding Officer for the Scottish Parliament Liam McArthur MSP

We have had an increase of 45% of users to our website in the last year. This includes 4,000 new users. Over 400 people, which is up by 80%, have accessed the website via a link they have been sent.

We have extended use of social media to connect members and raise our public profile. Our posting on [Facebook](#) increased during the year by 27%, however we noticed a 76% decrease in reach along with a 51% decrease in content engagement. This could be reflective of a shift in what platforms people are using especially given decrease across the board more generally in Facebook usage.

Our [LinkedIn](#) account achieved 36% growth this year, with 9% of followers from outside of the UK. All of this growth is organic rather than paid activity. Now that twitter (X) has hidden its analytics tool behind the Premium account paywall, unfortunately we cannot comment on our twitter (X) growth.

We continue to post content to our [YouTube](#) channel. This enables us to open accessibility to our public meetings. Whilst this channel is in its infancy, viewing figures remain low, but they are increasing.

We Influence

Regular monthly meetings are held with the Neurological Alliance of Scotland Programme Director, Chair and Vice Chair and Scottish Government officials to make sure that they are sighted on matters of concern to the neurological community. Key themes focused on have been funding for the neurological sector and the need to continue to build on the work of the Neurological Framework when it ends in 2025.

We worked in partnership with the Scottish Government to support the delivery of Framework outcomes in 2023-2024. We facilitated collaboration between the third sector and health boards in evaluation of the General Standards for Neurological Care and Support. We have also explored opportunities for further development of National Care Frameworks with several of our members, and finally, we connected with the two new Regional Network Co-ordinators. We continued to support the development of new NHS Inform pages.

We remain committed to responding to Scottish Government and Parliamentary consultations. We submitted a response to the consultation on the mobility component of Adult Disability Payment (ADP) in April 2023.

Our mental health subgroup was formed in September 2023 following the findings from the My Neuro Survey 2021/2 and the subsequent publication of our 'Together for the 1 in 6' policy report in June 2022. The subgroup met regularly throughout the autumn and winter of 2023 into spring 2024, to explore common themes of the impact across all neurological conditions on mental health and create recommendations for better supporting the mental health of those affected by neurological conditions. The report will be published in May 2024.

We have maintained our connection with Scottish Ministers throughout the year, inviting the Minister for Public Health and Women's Health and the Minister for Social Care, Mental Wellbeing and Sport to members'

meetings, which they accepted. We have also written to these two Ministers throughout the year. We welcomed the new Cabinet Secretary for Health and Social Care to his post in February 2024. We also wrote to the then First Minister Humza Yousaf MSP with reference to the critical need for better funding for social support provided by the third sector and repeated our plea for fairer funding and the need for intervention to create sustainability to the third sector, to the new First Minister, John Swinney MSP a couple of months later. The Neurological Alliance of Scotland also has maintained membership of several important strategic groups within Scottish Government and NHS Scotland. These include:

- The National Advisory committee on Neurological Conditions, and subgroups such as the Service Improvement Forum (SIF)
- The Managed Service Network on Neurosurgery
- The NHS Scotland Centre for Sustainable Development Specialty Development Group (SDG) for Neurology
- the Scottish Adult Neurological Oncology Network (SANON)

Over the past year, we have directly raised many policy issues in these groups, including issues around mental health support for people with neurological condition, patient safety and waiting times.

We have joined two new influential groups including the Neurology Specialty Delivery Group, the LDAN Bill stakeholder and practitioner group.

We attended external events including the ALLIANCE annual AGM conference, a Westminster parliamentary reception hosted by the English Neurological Alliance calling on MPs to 'Back the 1 in 6', Neurological Standards Self-Evaluation Touchpoint Sessions, and the INS Redevelopment site options appraisal workshops.

The Neurological Alliance of Scotland continues to support individual member organisations in their work where possible. For example:

- Supporting the British Polio Fellowship to engage with MSPs for the launch of the Post Polio pathway
- Promotion of Parkinson's Scotland Can't Wait report
- Promotion the Multiple System Atrophy Trust's 2nd 'MSA Needs' survey publication
- Supporting members with promoting their events and services on an ad hoc basis

The impact of the Covid-19 pandemic continues to be seen as NHS Scotland, social care services, charities and people with neurological conditions continue to recover. Our role as an intermediary remains critical.

We are now moving to the last year in the implementation of the Scottish Government's 2020-2025 [Strategic Framework for Action on Neurological Care and Support](#). As NHS and other sectors continue to try and recover from the pandemic it is evident that the Framework may not have achieved as much as quickly as we might have hoped. We must make sure that care and support for people with neurological conditions gets the focused attention that it needs beyond the framework's end in 2025.

Financial review

Brief statement of the charity's policy on reserves

The charity currently has adequate reserves. We secure membership fees from our member charities, which cover some of our core costs, and Scottish Government has awarded a grant of £50k to support the charity's budgeted activities in support of the Neurological Framework until the end of March 2025.

Book-keeping is currently undertaken on behalf of the charity by Engage Renfrewshire. The Executive continues to monitor income and expenditure, and this year added the role of Treasurer to our Executive Group. The Executive meets several times a year, and at least quarterly, with financial reporting at each meeting.

Given our income is under £60,000, and to keep costs to a minimum we have this year made the decision to have our accounts Independently Examined by Fife Voluntary Action.

Details of any deficit

None.

Donated facilities and services (if any)

None.

Other optional information

The Neurological Alliance of Scotland is a Scottish Charitable Incorporated Organisation (SCIO). We are registered with OSCR, number SC048555.

The Neurological Alliance of Scotland structure, governance and management is set out in the Constitution which is reviewed from time to time by the Executive. Changes to the constitution must be agreed by the membership at a General Meeting.

Our Executive (Board of Trustees) is elected by the membership. The Executive can also co-opt Trustees. Our maximum number of Trustees is 14. The Executive meets at least quarterly, and oversees the governance, activities and finances of the organisation.



Our Programme Director Alice Struthers and Administrator Hester Lee are contracted by the Neurological Alliance of Scotland to undertake work directed by the Executive through the Chair and Vice Chair.

The Neurological Alliance of Scotland recognises the importance of the Fair Work First Principles and supports their wider adoption. We are committed to meeting the spirit of the principles where they are proportionate and relevant to our arrangements promote these principles to our member organisations as part of our information-sharing role.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Jennifer Hall	Iain McWhirter
Position (e.g. Chair)	Vice-Chair	Treasurer
Date	4 th September 2024	4 th September 2024

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	01	04	2023		31	03	2024

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations					-	5
Legacies					-	
Grants		50,000			50,000	49,840
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	668				668	210
Rents from land & buildings					-	
Gross receipts from other charitable activities	11,624				11,624	6,400
Membership Subscriptions					-	
A1 Sub total	12,292	50,000	-	-	62,292	56,455
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	12,292	50,000	-	-	62,292	56,455
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities		59,363			59,363	47,720
Grants and donations					-	
Governance costs:					-	
Audit / independent examination		1,020			1,020	1,050
Preparation of annual accounts					-	
Legal costs					-	
Other					-	721
A3 Sub total	-	60,383	-	-	60,383	49,491
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	-	60,383	-	-	60,383	49,491
Net receipts / (payments)	12,292	(10,383)	-	-	1,908	6,964
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	12,292	(10,383)	-	-	1,908	6,964

Section B Statement of balances



Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	31,595				38,162	31,198
	Surplus / (deficit) shown on receipts and payments account	12,292	(10,383)			1,909	6,964
						-	
						-	
	Cash and bank balances at end of year	43,887	(10,383)	-	-	40,071	38,162

Details	Fund to which asset belongs	Market valuation	Last year
		to nearest £	to nearest £
B2 Investments			
	Total	-	-

Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
		to nearest £	to nearest £	to nearest £
B3 Other assets				
	Total	-	-	-

Details	Fund to which liability relates	Amount due	Last year
		to nearest £	to nearest £
B4 Liabilities	Creditors		- 6,645
	Total	-	- 6,645

Details	Fund to which liability relates	Amount due (estimate)	Last year
		to nearest £	to nearest £
B5 Contingent liabilities			
	Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
		Jennifer Hall	04 September 2024
		Iain McWhirter	04 September 2024

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

The Neurological Alliance of Scotland uses funds received to inform and connect the neurological community and influence systemic long-lasting change for those living with neurological conditions in Scotland in furtherance of charitable objectives. Some funds have been restricted to the provision of charitable activities specifically detailed within the applications to each funder.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations					-	5
					-	
					-	
					-	
Total	-	-	-	-	-	5

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Scottish Government Section 10		50,000			50,000	49,840
					-	
					-	
					-	
Total	-	50,000			50,000	49,840

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Membership Subscriptions	11,624				11,624	6,400
					-	
					-	
					-	
					-	
					-	
Total	11,624	-	-	-	11,624	6,400

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Activity Costs		59,363			59,363	47,720
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	59,363	-	-	59,363	47,720

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
General Fund						
Receipts						
Donations					-	5
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	668				668	210
Rents from land & buildings					-	
Gross receipts from other charitable activities	11,624				11,624	6,400
Sub total	12,292	-	-	-	12,292	6,615
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	12,292	-	-	-	12,292	6,615
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	12,292	-	-	-	12,292	6,615
Transfers to / (from) funds					-	
Surplus / (deficit) for year	12,292	-	-	-	12,292	6,615

Nature and purpose of funds

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Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Scottish Government Section 10					
Receipts						
Donations					-	
Legacies					-	
Grants	50,000				50,000	47,720
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	50,000	-	-	-	50,000	47,720
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	50,000	-	-	-	50,000	47,720
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	59,363				59,363	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	1,020				1,020	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	60,383	-	-	-	60,383	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	60,383	-	-	-	60,383	-
Net receipts / (payments)	(10,383)	-	-	-	(10,383)	47,720
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(10,383)	-	-	-	(10,383)	47,720

Nature and purpose of funds

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APPENDIX 3



Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Signed:
Name:

Relevant professional qualification(s) or body (if any):

Address:

Independent examiner's report on the accounts

v2

Charity name

Neurological Alliance of Scotland

SC048555

Period start date

Period start date

Period start date

Day

Day

Day

Day

Day

Day

Day

01

04

2023

to

31

03

2024

(remember to include the page numbers of additional sheets)

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date:

04.09.24

Susan Jack

Fife Voluntary Action

Caledonia House, Pentland Park, Glenrothes

KY6 2AL

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose