

Scottish Charity Number: SC048555



Report and Accounts
Year ended 31 March 2019

Contents

	Page
Report of the Executive	1 -7
Report of the Independent Examiners	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11 - 14

The Neurological Alliance of Scotland

Report of the Executive Year ended 31 March 2019

The Executive, who are the Trustees of the charity for the purpose of charity law, are pleased to present their annual Executive's report together with the financial statements of the charity for the year ending 31 March 2019.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the 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 published on 16 July 2014.

OBJECTIVES AND ACTIVITIES

Purpose

The purposes of the 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 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.

Activities

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.

Full membership of the Alliance is open to any "not for profit" organisation which has an interest in issues for people with a neurological condition in Scotland.

ACHIEVEMENTS AND PERFORMANCE

Open Members' Meetings

The executive is committed to holding open meetings for its membership. During the year we hosted 7 open meetings.

The total number of members of the Neurological Alliance of Scotland at 31st March 2019 was 49.

Our new website

We refreshed our website at www.wcottishneurological.org.uk, to provide a more streamlined, modern feel that is better accessed via mobile as well as desktop devices. We also reviewed content, bringing it up to date and providing a forum for member organisations to share documents and projects of interest.

ACHIEVEMENTS AND PERFORMANCE (continued)

National Advisory Committee for Neurological Conditions (NACNC)

The NACNC is appointed by Scottish Government's to advise it on policy relating to neurological conditions and contains a mixture of health and care professionals, NHS and Scottish Government officials and third sector representatives. The Neurological Alliance of Scotland has two representatives on the NACNC. In 2018 – 19, they were Rebecca Duff (Chair, who was on maternity leave for part of the period), and Gerard Gahagan. Gerard continued to represent NAOs while Rebecca was on leave.

During the year, the NACNC was charged with developing the first National Action Plan for Neurological Conditions on behalf of Scottish Government and the NAOs played a leading role in supporting this work (see below).

Following the publication of the draft National Action Plan and the expectation of the implementation work that will follow, the NACNC agreed to re-constitute in July 2019 in order to support the work of implementation. The Neurological Alliance of Scotland continues to have two representatives on the NACNC. These are the Chair and the Deputy Chair (currently Rebecca Duff and Tanith Muller). Their role is to represent the interests of the Neurological Alliance of Scotland and its members on the NACNC.

National Neurological Action Plan

A project group of the NACNC was established to lead on the writing of the first National Action Plan for Neurological Conditions. Rebecca Duff and subsequently Gerard Gahagan represented NAOs on the Project Group.

The Neurological Alliance was invited by Scottish Government to lead on the planning and administration of a series of national engagement events to facilitate the production of the action plan. Three Engagement Events were staged in Glasgow, Edinburgh and Aberdeen in June 2018. They were all well attended, attracting a cross section of health and social care professionals, acute and community service providers, people with neurological conditions, carers, condition specific representation and many third sector organisations. The engagement events and the representation from the Neurological Alliance Scotland were instrumental in shaping the draft plan which was launched for consultation by the Minister for Public Health at Bobath Scotland in November 2018. The consultation attracted over 150 responses which have been fed back into the plan.

The final plan is expected to be launched in November 2019. Gerard Gahagan was appointed Scottish Government's National Implementation Lead for Neurological Conditions in June 2019. A summary of the consultation responses and the first stages of the implementation plan will also be made available at this point. The Neurological Alliance of Scotland will continue to ensure members views are fed into this process as the work develops.

Health Improvement Scotland – General Standards for Neurological Care and Support

Following a review of the Clinical Standards for Neurological Services in Scotland, NHS HIS formed a group in 2018 to develop a set of general standards for the care of people with neurological conditions. Anissa Tonberg and Andy Wynd represented the NAOs on the group.

The General Standards for Neurological Care and Support were published in March 2019 and cover areas including leadership, staff training, diagnosis, treatment and management, and person-centered care. The aim of the standards is to ensure consistency in approach to neurological care and support services. They are applicable to anyone living with a neurological condition in Scotland and are intended to be implemented nationally across health, social care and third sector settings.

ACHIEVEMENTS AND PERFORMANCE (continued)

Managed Service Network on Neurosurgery

Tanith Muller and Andy Wynd continue to represent the Neurological Alliance of Scotland on the MSN for neurosurgery, while Anissa Tonberg represented NAOs on the paediatric advisory group. In 2018-19, the MSN work programme included further progress towards implementing an electronic referral system to enable neurosurgeons to provide electronic advice to clinician colleagues about potential neurosurgical cases. Other issues related to the use of individual surgeons' outcomes data to track progress and addressing the need to provide a full interventional neuroradiology service across Scotland. It was agreed that the MSN should provide oversight of this service.

Scottish Huntington's Disease Framework

The Neurological Alliance of Scotland undertook to work with the Scottish Huntington's Association to explore the applicability of the Framework to other neurological conditions and to compare with other conditions that already have well established, condition-specific pathways.

Telehealth and Digital Technology

We recognise that for many people with neurological conditions the ability to physically access services can be challenging and variable. We have therefore begun to explore with members and other partners how digital technology can ensure people have access to the right services and information at the right time for them, wherever they may live.

PLANS FOR FUTURE PERIODS

We do not employ any staff and so the charity is managed on a voluntary basis by the members of the Executive and supported by the member organisations. We apply for and rely on grant funding to undertake specific projects, such as the engagement events and we were successful in gaining funding for refreshing our website www.scottishneurological.org.uk.

Going Concern

The charity has adequate reserves to carry on for the foreseeable future. The financial management and bookkeeping is undertaken on behalf of the charity by Engage Renfrewshire who provide monthly management reports to the Executive. The Executive continue to be mindful of income vs expenditure. We are currently in the process of applying for funding to support our work in 2019/20, most notably to ensure freelance administration support, but if this is not successful we will continue to operate to our maximum possible capacity, although the Executive recognise that this will mean prioritising the work we are able to undertake. The Executive meet at least quarterly throughout the year (these meetings are open to all members) and our position is reviewed at each meeting.

Next Steps

The Neurological Alliance of Scotland is proud of being the organisation that represents the wide spectrum of different neurological conditions and the issues faced by people who live with neurological conditions across Scotland. However, as an umbrella organisation, reliant on our members, it is increasingly difficult to continue to deliver a truly representative and engaging service without dedicated staff support.

The publication and implementation of the National Action Plan for Neurological Conditions for Scottish Government will present an opportunity for the Alliance to shape the development of services and we are determined to continue to be part of that and to ensure engagement with our members so that the voices of people with neurological conditions continues to shape these developments.

FINANCIAL REVIEW

Principal sources of funds

During the year, while the Neurological Alliance of Scotland (NAoS) continued to run down reserves from previous years' grant funding, it also received a grant of £10,000 from the Healthcare Quality and Improvement Directorate to meet costs relating to the hosting of neurology engagement events in relation to the development of the National Action Plan on Neurological Conditions, and to update the NAoS website.

Results for the year

The charity had net expenditure of £6,448 for the year (2018: net income of £8,790), as shown in the Statement of Financial Activities on page 9.

Reserves

The charity's unrestricted General Fund amounted to £10,579 as at 31 March 2019 (2018: £17,027) and as the charity does not employ staff, the Executive consider that this is sufficient going forward to next year.

Statement on Risk

Members of the Executive assess the major risks to which the charity is exposed on an ongoing basis and establish procedures to mitigate those that are identified as a result. During this financial year the major risk has been the limited scope for income and expenditure in pursuit of the charity's purpose. Having reduced ongoing expenditure, the charity has been reviewing viable options for achieving its aims within its limits going forward. The Executive are confident that, with further suitable adjustments, all financial exposure can be dealt with and that the Neurological Alliance of Scotland can continue as a going concern.

Throughout the year we have continued to develop the organisation in line with our key aims of Influencing Policy, Raising Awareness and Improving Care.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Status of Charity and Governing Document

The organisation converted to Scottish Charitable Incorporated Organisation (SCIO) on 19th July 2018 with a new Scottish Charity Number SC04855. The old unincorporated association has been wound up and ceased on 13 December 2018.

The SCIO is governed by its constitution, which is reviewed from time to time by Members of the Executive, and a recognised Scottish charity (No.SC048555).

Recruitment and appointment of the Executive

The appointment, removal, power and duties of Executive board of the SCIO are set out in 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. One third of the Executive retires each year, the members to retire being those who have been longest in the office since they were last elected/re-elected.

There are currently 10 members of the executive and there are two vacancies.

Members of the Executive from 1 April 2018 to the date of this report are listed in with the other reference and administrative information.

Organisational structure

The structure of the organisation consists of the Executive who hold regular meetings, and generally control the activities of the organisation; for example, the Executive is responsible for monitoring and controlling the financial position of the organisation.

The Executive also appoints charity trustees to fill vacancies, and the people serving on the Executive (in their capacity as members of the organisation) have power to make changes to the constitution.

Membership

Full membership of the Alliance is open to any 'not for profit' organisation which is interested in furthering the objects of the 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 to associate membership individuals, companies, societies, Alliances and statutory and other bodies supporting, or having a professional interest in the objectives of the Alliance. Associate members shall pay such fees or subscription as may be determined by the AGM.

The Neurological Alliance of Scotland

Report of the Executive
Year ended 31 March 2019

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: Neurological Alliance of Scotland (also known as "NAoS")
Scottish Charity Number SC048555

Contact Office

Neurological Alliance of Scotland
c/o MND Scotland
2 City View
Glasgow
G4 9XA

Executive

Rebecca Duff (Chair - maternity leave March 2018-March 2019)		MS Society
Gerard Gahagan (Acting Chair – March 2018 – March 2019)		
	Resigned March 2019	Scotland Epilepsy Centre
Tanith Muller (Vice-Chair)	Parkinsons UK	
Ewan Dale (Treasurer)		ME Association
Stephanie Fraser		Bobath Scotland
Alison Love		Ataxia UK
Craig Stockton		MND Scotland
Anissa Tonberg		Epilepsy Scotland
Elinor Jayne		Sue Ryder
Niall Sommerville	Resigned March 2019	MS Society
Iain Morrison	Appointed December 2018	MS Revive Support
John Eden	Appointed May 2019	Scottish Huntington's Association

Bankers

Royal Bank of Scotland
Bishopbriggs Branch
129 Kirkintilloch Road
Bishopbriggs
G64 2LR

Independent Examiner

Louise Presslie CA
Whitelaw Wells
Chartered Accountants
9 Ainslie Place
Edinburgh
EH3 6AT

Statement of Executives responsibilities

The charity Executives' are responsible for preparing an Executive annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

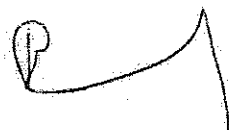
The law applicable to charities in Scotland requires the Executive to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of the profit or loss for the year then ended. In preparing those financial statements, the Executives are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 Charity will continue in business.

The Executives are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the Executive on 10 December 2019 and signed by order of the Executive:



Rebecca Duff
Executive member

I report on the accounts of the charity for the year ended 31 March 2018 set out on pages 9 to 14.

Responsibilities of the charity's Executive committee and independent examiner

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

Basis of Independent Examiner's Report

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeking 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.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

(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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the 26 Accounts regulations (as amended) ; and
- prepare accounts which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006(as amended)

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.

LOUISE PRESSLIE

Louise Presslie CA
Whitelaw Wells
Chartered Accountants
9 Ainslie Place
Edinburgh
EH3 6AT

10 December 2019

Statement of Financial Activities (incorporating Income and Expenditure Account)
Year ended 31 March 2019

	Notes	Total Funds 2019 £	Total Funds 2018 £
Income and endowments from:			
Donations			
Members' subscriptions		1,690	-
Donations		-	100
Charitable activities		-	10,000
Investment income		12	-
		<hr/>	<hr/>
Total Income	2	1,702	10,100
		<hr/>	<hr/>
Expenditure on:			
Charitable activities	3	8,150	1,310
		<hr/>	<hr/>
Total Expenditure		8,150	1,310
		<hr/>	<hr/>
Net income/ (expenditure) and movement in funds for the year		(6,448)	8,790
		<hr/>	<hr/>
Reconciliation of funds:			
Total funds brought forward		17,027	8,237
		<hr/>	<hr/>
Total funds carried forward		10,579	17,027
		<hr/>	<hr/>

The Charity has no recognised gains or losses other than the results for the period as set out above.

All funds are unrestricted.

All of the activities of the Charity are classed as continuing.

The notes form part of these financial statements.

The Neurological Alliance of Scotland

Balance sheet
As at 31 March 2019

	Notes	£	2019 £	£	2018 £
Fixed assets					
Tangible fixed assets	5				
Current assets					
Debtors	6	63		10,063	
Cash at bank and in hand		12,132		7,704	
				<u>17,767</u>	
		12,195			
Creditors: falling due within one year	7	(1,616)		(740)	
				<u>10,579</u>	<u>17,027</u>
Net current assets					
				<u>10,579</u>	<u>17,027</u>
Total net assets				<u>10,579</u>	<u>17,027</u>
Represented by:					
Unrestricted funds				10,579	17,027
				<u>10,579</u>	<u>17,027</u>

Approved by the Executive on 10 December 2019 and signed on their behalf by:



Rebecca Duff
Executive member

The notes form part of these financial statements.

Notes to the Accounts

Year ended 31 March 2019

1. Accounting policies

Accounting convention

The accounts have been prepared under the historical cost convention and are in accordance the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) 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 (FRS102) (effective 1 January 2015).

The Charity has taken advantage of the exemption from the requirement to prepare a Statement of Cash Flows as permitted under FRS 102 and the Charities FRS 102 SORP.

The charity constitutes a public benefit entity as defined by FRS 102.

The SCIO was established on 19 July 2019 with the conversion of the previous organisation. These accounts have been prepared in accordance with the principles of merger accounting since the members and beneficiaries have remained unchanged.

The going concern basis has been adopted by the Executive based on a review of expenditure and forward planning for the next twelve months.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subject to the restrictions on their expenditure imposed by the donor.

Financial Instruments

Financial instruments comprise financial assets and financial liabilities which are recognised when the charity becomes a party to the contractual provisions of the instrument. They are classified as "basic" in accordance with FRS102 and are accounted for at the settlement amount due, which equates to the cost. Financial assets comprise prepayments and cash. Financial liabilities comprise accruals.

Income

All income is included in the statement of financial activities when the charity is entitled to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Grants receivable and fee income are credited to the Statement of Financial Activities in the year for which they are received;
- Membership subscriptions are included when receivable.

Notes to the Accounts

Year ended 31 March 2019

1. Accounting policies (continued)

Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly attributed to such activities and those of an indirect nature necessary to support them including costs related to the governance of the charity.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs are allocated based on staff time or on an invoice basis as set out in note 2.

Fixed assets and depreciation

Fixed assets are originally recorded at cost. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Computer equipment - 33% on cost

Assets costing less than £300 are not capitalised. Donated assets are only included in the accounts when reliable cost information is available or where a reasonable estimate of cost can be made.

2. Income

	2019	2018
	£	£
<i>Donations:</i>		
Members' subscription	1,690	-
Other donations	-	100
<i>Charitable activities (grants):</i>		
Scottish Government	-	10,000
Investment income - Bank Interest	12	-
	<u>1,702</u>	<u>10,100</u>

Notes to the Accounts

Year ended 31 March 2019

3. Expenditure

	2019	2018
	£	£
<i>Support costs:</i>		
Subscriptions	20	20
Event costs	6,553	594
Administration and postage	562	181
Bank charges	-	(503)
Depreciation	-	298
Accountancy	265	-
<i>Governance costs:</i>		
Independent examiner's fee	750	720
	<u>8,150</u>	<u>1,310</u>

Expenditure is not split between activities because there is only one activity.

4. Related Parties

The charity was controlled by the Executive for the year under review.

During the year no members of the Executive (2018 - none), has been reimbursed £nil (2018: £nil) for expenses paid personally relating to the Organisation's rent, event costs, subscriptions and payroll fee.

5. Fixed Assets

	Computer Equipment
Cost	
At 1 April 2018	2,829
Additions	-
Disposals	-
	<u>2,829</u>
Depreciation	
At 1 April 2018	2,829
Charge for year	-
Eliminated on disposals	-
	<u>2,829</u>
Net Book Value	
At 31 March 2019	<u>-</u>
At 31 March 2018	<u>-</u>

Notes to the Accounts

Year ended 31 March 2019

6. Debtors	2019	2018
	£	£
Accrued income	-	10,000
Prepayments	63	63
	<u>63</u>	<u>10,063</u>

7. Creditors	2019	2018
	£	£
Accrued expenses	1,616	740
	<u>1,616</u>	<u>740</u>