



Report and Accounts  
*Year ended 31 March 2020*

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Report of the Executive  
Year ended 31 March 2020

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 2020.

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 (FRS102) (effective 1 January 2019).

## **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 Neurological 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 6 open meetings.

The total number of members of the Neurological Alliance of Scotland at 31st March 2020 was 52.

The focus for the Neurological Alliance this year has been about connecting and engaging more with our wider membership and we have been successful in this. We have seen a steady increase in the number of members' attending our open meetings, and more engagement from some of our smaller and rarer conditions charities. We have also seen some of the larger condition charities reengage with the Neurological Alliance over the last 12 months, largely because of our involvement with the Neurological care and support: framework for action 2020-2025.

## **ACHIEVEMENTS AND PERFORMANCE (continued)**

### **Neurological Care and Support in Scotland: A Framework for Action 2020 - 2025**

On 18th December 2019 Joe FitzPatrick, Minister for Public Health, Sport and Wellbeing launched the Scottish Government's first Framework for Action in neurological care at one of our member organisations' centre – the William Quarriers Scottish Epilepsy Centre. The Neurological Alliance were key partners in the inception and ensured that the voices of those living with neurological conditions were heard throughout, as a key member of the framework's development project team. We supported members to engage and respond with the framework at development stage and continued to do this as the framework moved into implementation stage. At our first members' meeting of the year, we had an update on the framework from the National Implementation Lead. This gave our members the opportunity to hear more about the next steps for the framework and also have their questions answered.

### **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 has 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.

The focus for the NACNC for the last year has been overseeing the publication (December 2019) and early implementation of the Neurological Care and Support: Framework for Action 2020-2025.

### **Health Improvement Scotland – General Standards for Neurological Care and Support**

The General Standards for Neurological Care and Support which had been published in March 2019, 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. The next stage of the development of the standards, focusing on scrutiny and monitoring, and potentially developing more condition-specific guidelines has been ongoing discussions with Health Improvement Scotland and Scottish Government that the Neurological Alliance has contributed to throughout the year.

### **Managed Service Network (MSN) on Neurosurgery**

Tanith Muller and Andy Wynd continue to represent the Neurological Alliance of Scotland on the MSN for neurosurgery, while Anissa Tonberg represented the Neurological Alliance on the paediatric advisory group. In 2019-20, the MSN amended its structure, with the Board slimmed down and tasked with strategic decisions and an operational group reporting to it. The MSN now reports to the National Planning Group, rather than the National Services Division of NHS Scotland.

MSN staff are working towards re-establishing neurosurgical voices groups to capture the experiences of people using the neurosurgical centres. The MSN continued to work towards implementing an electronic referral system to enable neurosurgeons to provide electronic advice to clinician colleagues about potential neurosurgical cases, with a successful pilot in Glasgow. The task is now to get the system adopted in the other three neurosurgical centres.

The use of individual neurosurgeons' outcomes data for auditing performance is being refined, and the MSN is also benchmarking surgeons' data to [GIRFT](#) (Getting it Right First Time), an NHS England programme to reduce unwarranted variation in care. MSN continues to support the provision of a full interventional neuroradiology service across Scotland.

## **ACHIEVEMENTS AND PERFORMANCE (continued)**

The paediatric advisory group worked on developing a Scotland-specific registry for shunt procedures.

## **PLANS FOR FUTURE PERIODS**

### **Significant events**

In December 2019, a novel strain of coronavirus ("COVID-19") surfaced in Wuhan, China, and spread around the world, with resulting business and social disruption around the world. COVID-19 was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020 and declared the outbreak of COVID-19 a pandemic on the 11th March 2020.

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](http://www.scottishneurological.org.uk).

### **Going Concern**

In their assessment of going concern the Trustees have also considered the current and developing impact on the charity as a result of the COVID-19 virus.

The charity has adequate reserves to carry on for the foreseeable future. The financial management and book keeping is undertaken on behalf of the charity by Engage Renfrewshire. The Executive continue to be mindful of income vs expenditure and meet at least quarterly throughout the year (these meetings are open to all members) and our position is reviewed at each meeting. Plans are in place during 2020-2021 to review our administration and increase our income with grant support from Scottish Government.

Since March and the emergence of the Covid-19 pandemic, there has been a refocus on how we can ensure those with neurological conditions still have their care needs met. The Alliance has been instrumental in keeping the experiences of those with neurological conditions on the agenda. We are working across several policy areas (including shielding, Scottish Access Collaborative and NACNC) and will look to develop these contributions over the next year.

### **Next Steps – Impact of COVID-19**

Since the beginning of April the Neurological Alliance have held monthly members' meetings via Zoom. The Executive made this decision to ensure that we gave opportunity for our members to connect, share concerns and have these raised by their representatives amongst key stakeholders. Scottish Government representatives have joined these meetings, to get a sense of the experiences of those living with neurological conditions and the organisations who represent them.

Joe FitzPatrick MSP, Minister for Public Health, Sport and Wellbeing joined our June meeting and committed to the continued funding for the Neurological Care and Support in Scotland: A Framework for Action 2020 – 2025, which has now led to the first round of funding being opened. Ahead of this meeting the Alliance membership published our lived experience report, "Neurological Voices; Living through Lockdown", which was welcomed by the Minister. We remain committed to ensuring that the real life experiences of those living with neurological conditions in Scotland are heard and considered.

The Neurological Alliance are committed to continuing our Covid-19 response activity, particularly in relation to the recovery and renewal of services and what this means for those living with neurological conditions. We also have an ongoing concern about the financial impact of the pandemic on our member organisations, and will continue dialogue around this.

### **PLANS FOR FUTURE PERIODS (continued)**

Prior to August 2020 we have not employed any staff and so the charity has been managed on a voluntary basis by the members of the Executive and supported by the member organisations. From 1<sup>st</sup> August 2020 we recruited a freelance Programme Coordinator to support the day to day administration and development of the organisation. The Executive will continue to have strategic management and decision making responsibility.

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. We recognise as an umbrella organisation, reliant on our members, it had become increasingly difficult to continue to deliver a truly representative and engaging service without dedicated staff support. We are delighted that we are now in a position to recruit a Programme Coordinator, to support the next phase of our organisational operations. We are also currently reviewing what other support we may need in order to deliver our priorities for the next year.

Our priorities for the following year are as follows;

- Work with our members to develop our 2 year strategy
- Review our membership model and offer
- Develop our Covid response as we move into recovery and renew phases

The publication and implementation of the Neurological Care and Support in Scotland: A Framework for Action 2020 – 2025 presents a great opportunity for the Neurological Alliance to shape the future development of services over the next five years 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.

Through enabling and improving continued engagement with our membership we aim to promote the long term successful implementation of the Neurological Care and Support in Scotland: A Framework for Action 2020 – 2025 and other policy initiatives so that people with a neurological condition are better able to live well and play a full role in making decisions about their care and support.

### **FINANCIAL REVIEW**

#### **Principal sources of funds**

During the year the Neurological Alliance of Scotland (NAoS) received a grant of £4,000 from the Scottish Government under section 10 to meet core costs in the coming year.

#### **Results for the year**

The charity had net income of £4,694 for the year (2019: net expenditure of £6,448), as shown in the Statement of Financial Activities on page 9.

#### **Reserves**

The charity's unrestricted General Fund amounted to £15,273 as at 31 March 2020 (2019: £10,579) and as the charity does not employ staff, the Executive consider that this is sufficient going forward to next year.

## **FINANCIAL REVIEW (continued)**

### **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 Neurological Alliance is a Scottish Charitable Incorporated Organisation (SCIO). Its structure, governance and management is set out in the constitution which is reviewed from time to time by Members of the Executive.

### **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 2019 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 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 to associate membership 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 AGM.

Report of the Executive  
Year ended 31 March 2020

## 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)	Resigned 17 August 2020	MS Society
Tanith Muller (Vice-Chair, Chair from 17 August 2020)		Parkinsons UK
Anissa Tonberg (Vice Chair from 17 August 2020)		Epilepsy Scotland
Ewan Dale (Treasurer)		ME Association
Stephanie Fraser		Bobath Scotland/ Cerebral Palsy Scotland
Alison Love		Ataxia UK
Craig Stockton		MND Scotland
Elinor Jayne		Sue Ryder
Iain Morrison		MS Revive Support
John Eden	Appointed 15 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 17 September 2020 and signed by order of the Executive:**



Tanith Muller  
Executive member

I report on the accounts of the charity for the year ended 31 March 2020 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 CA  
Whitelaw Wells  
Chartered Accountants  
9 Ainslie Place  
Edinburgh  
EH3 6AT

17 September 2020

Statement of Financial Activities (incorporating Income and Expenditure Account)  
Year ended 31 March 2020

	Notes	Total Funds 2020 £	Total Funds 2019 £
<b>Income and endowments from:</b>			
<b>Donations:</b>			
Members' subscriptions		2,920	1,690
<b>Charitable activities</b>		4,000	-
<b>Investment income</b>		24	12
		-----	-----
<b>Total Income</b>	<b>2</b>	6,944	1,702
		-----	-----
<b>Expenditure on:</b>			
Charitable activities	<b>3</b>	2,250	8,150
		-----	-----
<b>Total Expenditure</b>		2,250	8,150
		-----	-----
<b>Net income/(expenditure) and movement in funds for the year</b>		4,694	(6,448)
		-----	-----
<b>Reconciliation of funds:</b>			
<b>Total funds brought forward</b>		10,579	17,027
		-----	-----
<b>Total funds carried forward</b>		15,273	10,579
		=====	=====

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.

Balance sheet  
As at 31 March 2020

	Notes	£	2020 £	£	2019 £
<b>Fixed assets</b>					
Tangible fixed assets	5		-		-
<b>Current assets</b>					
Debtors	6	1,767		63	
Cash at bank and in hand		15,432		12,132	
		17,199		12,132	
<b>Creditors: falling due within one year</b>	7	(1,926)		(1,616)	
Net current assets			15,273		10,579
<b>Total net assets</b>			15,273		10,579
<b>Represented by:</b>					
Unrestricted funds			15,273		10,579
			15,273		10,579

Approved by the Executive on 17 September 2020 and signed on their behalf by:



Tanith Muller  
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 2019) 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 2019).

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 going concern basis has been adopted by the Executive based on a review of expenditure and forward planning for the next twelve months. The Executive going concern assessment includes the expected impact of COVID-19 to the company for a period of at least 12 months from the date of signing of these financial statements.

#### **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

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<i>Donations:</i>		
Members' subscription	2,920	1,690
<i>Charitable activities (grants):</i>		
Scottish Government	4,000	-
Investment income - Bank Interest	24	12
	<hr/>	<hr/>
	6,944	1,702
	<hr/> <hr/>	<hr/> <hr/>

## Notes to the Accounts

Year ended 31 March 2019

### 3. Expenditure

	2020	2019
	£	£
<i>Support costs:</i>		
Subscriptions	20	20
Event costs	-	6,553
Administration and postage	7	562
Website costs	1,193	-
Accountancy	250	265
<i>Governance costs:</i>		
Independent examiner's fee	780	750
	<u>2,250</u>	<u>8,150</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 (2019 - none), has been reimbursed (2019: £nil) for expenses paid personally.

### 5. Fixed Assets

	Computer Equipment
<b>Cost</b>	
At 1 April 2019	2,829
Additions	-
Disposals	-
	<u>2,829</u>
<b>Depreciation</b>	
At 1 April 2019	2,829
Charge for year	-
Eliminated on disposals	-
	<u>2,829</u>
<b>Net Book Value</b>	
At 31 March 2020	<u>-</u>
	-
At 31 March 2019	<u>-</u>

## Notes to the Accounts

Year ended 31 March 2019

<b>6. Debtors</b>	<b>2020</b>	<b>2019</b>
	£	£
Accrued income	1,710	-
Prepayments	57	63
	<hr/>	<hr/>
	1,767	63
	<hr/>	<hr/>

<b>7. Creditors</b>	<b>2020</b>	<b>2019</b>
	£	£
Accrued expenses	1,926	1,616
	<hr/>	<hr/>