2025 - 2026

mndscotland.org.uk



Annual Report & Accounts

For the year ended 31 March 2026

MND Scotland, 6th Floor, Merchant Exchange, 20 Bell Street, Glasgow, G1 1LG. Company limited by guarantee, registered in Scotland.

Company number SC217735. Scottish Charity number SC002662.

MND Scotland

Making time count

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Review of the year

For 45 years MND Scotland has been here for our community. Providing support where it is so desperately needed - for people with motor neuron disease (MND), for those who love and care for them, and for those caught up in the huge ripple effect that this devastating disease inevitably brings.

Founded in 1981 when there was no charity available to people in Scotland, we have provided continuous support for people and, alongside this, funded core clinical and research infrastructure and research, such as the national patient registry for Scotland and the MND-SMART clinical trial which is anchored in Scotland but operates UK-wide. Throughout 2025/26 we have continued to provide support and to fund important research to create a brighter future for people with MND.

At the heart of the charity's work are people affected by MND. Throughout the year, MND Scotland's support services worked alongside individuals and families at every stage of their MND journey, helping them navigate complex health and social care systems which are specific to Scotland, access information and equipment, and access emotional support during exceptionally difficult circumstances.

We have continued to actively forge partnerships across Scotland, for example. with local councils and housing associations, trying to help fix broken systems that are failing people with MND when they are at their most vulnerable and advocating for better outcomes for people living with the disease.

And we have been bringing people together, through our in-person Lived Experience and Researcher Network (LEARN) events which visited five locations across Scotland and, more recently, at our in-person coffee afternoons. These have all been delivered in partnership with local football clubs who have welcomed us and taken an interest in MND and the people and families affected in their local communities.

Everything we do is mindful of those we have lost to this brutal disease. Every year in Scotland, around 200 people die from MND. Our thoughts are with their friends and families every day.

Key highlights

Supporting people with MND and their families

Supporting people affected by MND is at the heart of what we do and in the year 2025/26, we spent over **£1 million** providing direct support, ensuring people living with MND and their families received help when they needed it most.

In the context of the financial challenges experienced during the year, in October we undertook an extensive review of the support we offered, and some elements of our non-grant provision were expanded. Subsequently, support is now being delivered through a new holistic, person centred service from diagnosis and throughout the MND journey. This is being delivered by our new National Support Advisors, in partnership with the National Lottery who awarded us a grant to co-fund and establish these roles from March 2026.

Our dedicated and trained National Support Advisors understand MND, the Scottish benefits system and the wider issues people may face after diagnosis. They work closely with Scottish MND Clinical Specialist Nurses and provide help with:

- welfare benefits
- income maximisation
- housing
- social care
- adaptations
- employment issues
- statutory services
- carer and family support
- escalation where appropriate

Previously, many of these roles were separate specialisms within the organisation but we recognised that people with MND are better supported when our staff are able to advise on all aspects of their need.

We also have a dedicated Support Coordinator, co-funded by the **Alan Davidson Foundation**, who provides a clear point of contact for people with MND, carers, families and professionals. They make sure enquiries are picked up, directed and followed through quickly and with compassion. They also support our counselling service, bereavement support, and link closely with our National Support Advisors and the MND Clinical Specialist Nurses.

Support



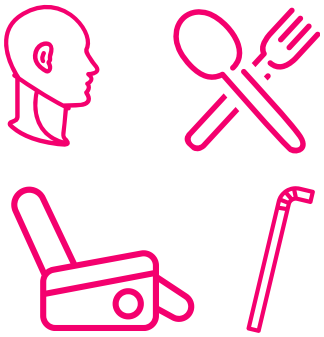
301 adults and 142 children enjoyed quality time at our lodges

£1,033,991 invested in direct support for people affected by motor neuron disease

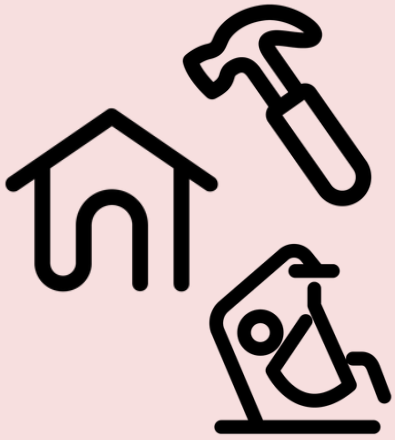
180 people received welfare rights and income maximisation support



secured in financial gains



Our equipment service provided 88 pieces of equipment with a value of £33,222 to support independance and quality of life.

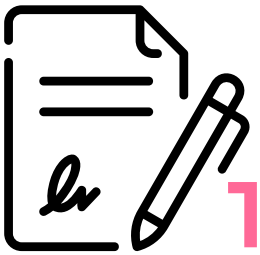


59 advocacy cases supported covering housing, care, adaptations & employment issues

549 counselling sessions were delivered providing 23 people with MND, 32 carers, 14 family members and 22 bereaved family members with specialist counselling



47 people accessed voice banking technology



108 people received a Power of Attorney and/or Will from MND Scotland

"As a daughter caring for her father who's been diagnosed with mnd and vascular dementia I just want to say thank you. The support and help I have received has been nothing short of phenomenal."

Supporting people with MND and their families cont.

In the financial year, MND Scotland received **856** referrals across all our support services. These were from **554** individuals, including **305** new contacts.

Of these, **180** people used our welfare rights and income maximisation support, which generated **£1,213,044** this year for people affected by MND.

In the year, our advisors also assisted in **59** cases where advocacy was needed - with care, housing, adaptations, and employment issues, where our specialist knowledge of Scottish systems is vital and helps us achieve the best possible outcomes for people with MND. The key strength of MND Scotland's National Support Advisor model is that this support is not a standalone external advice route. It sits within our wider in-house support service, so the same client can also receive help with care, housing, adaptations, employment, legal planning and family support where needed.

Our National Support Advisors also work closely with MND Scotland's Policy and Campaigns team so that issues can be recorded and used to push for wider change in Scotland.

In addition to the National Support Advisor service, we have continued to offer the following services **free of charge**:

- **Counselling** for people with MND and their carers and family members, and bereavement counselling. Our counsellors are trained in Acceptance and Commitment Therapy (ACT) and understand MND and the impact it has on the whole family. During this period, we supported **91** clients who received **549** counselling sessions: **23** people with MND, **32** carers, **14** family members, plus **22** people who received bereavement counselling.
- **Personalised wills and power of attorney services** with our trusted Scottish legal partners, **Caesar & Howie**. This helps people plan ahead quickly, with support from a firm that understands MND and the Scottish legal system. During this period, we supported **108** people to create Wills and POAs.
- **Voice banking with SpeakUnique** MND Scotland funds this service for everyone with MND in Scotland. It gives people the opportunity to bank their voice and supports communication planning. During this period, MND Scotland enabled **47** people with MND to bank their voice with SpeakUnique.
- **Carers support** through dedicated partnerships with local carers organisations.
- **Specialist energy, money and debt advice** through dedicated partnerships including **Home Energy Scotland**, who help people living with MND and their families access advice around energy use, heating and keeping their home warm at a time when they may spend more time at home and may have increased heating or equipment-related energy needs.
- **Technology support** through a trusted partner with **AbilityNet**, who provide free technology support for people living with MND and their families. This can help people use devices, accessibility features and communication tools to stay connected, independent and supported in daily life.
- **Holidays at our fully accessible lodges** in St Andrews and Oban. In this year, **301** adults and **142** children enjoyed a holiday in one of our lodges. In addition, a new partnership with **Allied Mobility** provided free accessible transport for the duration of the holiday.

Supporting people with MND and their families cont.

In October we temporarily paused our grants to individuals and our equipment provision but, by that point we had already issued **88** pieces of equipment, with a total value of **£33,222**, including riser recliner chairs, collars, and eating aids. During this period, we also provided **£296,780** in grants to individuals in a co-funding partnership with **£100,000** contributed by My Name'5 Doddie Foundation.

We are currently reviewing our equipment provision and our grants to individuals and, in conjunction with advice from our new Advisory Group of people with lived experience, we will plan our future provision taking full account of the needs of people with MND and their families.

During the year, MND Scotland has provided a breadth of support which has been delivered in a person-centric manner, with a deep understanding of Scottish systems, across welfare rights, counselling, equipment, grants, advocacy, peer support and practical family support.

In addition to providing direct support, we are also committed to funding research that helps improve support by better understanding the individual impact of the disease and how it can be managed.

In February, we shared the results of research conducted by **Professor Abrahams** and **Dr Contreras** at the University of Edinburgh. They found that those who have changes in cognition benefit from having specific support strategies when making decisions.

This research will have a direct impact for the MND community by helping to shape future guidelines. MND Scotland understands the importance of research that demonstrates how people with MND can be better supported in making informed decisions for themselves through their MND journey.

Raising awareness by helping people with MND to tell their stories

Another very important aspect of MND Scotland's work is to highlight awareness of MND by telling people's stories. We are here to make the invisible, visible. Throughout the year we shared the lived experiences of people affected by MND to make visible the support needs that can arise suddenly and intensify quickly.

In June 2025, for **Global MND Awareness Day**, we highlighted **Alan Budge's** story, using his experience to illustrate the uncertainty surrounding early symptoms of MND, the disruption caused by diagnosis and the challenge of adjusting to a future altered by rapid progression. Stories such as Alan's highlight that MND is not a single, uniform experience, but a condition that touches work, relationships, communication, mobility and independence in different ways.

In June, during **Carer's Week**, we highlighted the experiences of people who care for someone with MND. These are often close family members who freely give enormous amounts of time and commitment, don't think of themselves as carers, and whose contributions and needs are often overlooked.

One such story was that of **Stuart Mactaggart** from the Scottish Borders, who cared for his wife Claire following her diagnosis of MND in July 2024. By sharing his experiences of adapting to a changing caring role and supporting his wife through the progression of the disease, Stuart helped raise awareness of the critical contribution made by Scotland's unpaid carers and the support they themselves require.



Alan Budge using the outdoor gym in his local park

Raising awareness by helping people with MND to tell their stories cont.

Stories such as Stuart and Claire's reinforce the importance of maintaining a compassionate and personalised support service and also provide a powerful reminder that MND affects entire families, not just the individual who receives the diagnosis.

One theme that repeatedly emerges from the experiences of people affected by MND is that the systems surrounding MND need to be responsive to the relentless progression of the disease. Our policy team has increasingly focussed on the mismatch between the speed of the disease and the slow pace of many statutory processes. This came into sharp focus in January 2026 when we launched our **Manifesto** for the Scottish Parliament election, calling for fast-tracked housing adaptations, fast-tracked social care and additional targeted funding for neuro-progressive conditions.

The **Manifesto** translated long-standing concerns into a clear public programme for change, articulated through lived experience, to give these policy asks their most impact.

In March 2026, we publicised the experience of Lisa McDonald and her partner Billy Mitchell, whose family waited 17 months for a ramp to be installed. By the time it was in place, Billy's condition had progressed to the extent that the adaptation had limited practical benefit. This was a stark example of the consequences of delay, and it demonstrates why our policy work matters: not simply because systems should be efficient, but because every delay can reduce independence, dignity and choice. By combining manifesto campaigning with impactful case studies, we turned private difficulty into public evidence and used people's real experiences to strengthen the case for reform.

Dundee played host to Kevin Sinfield's 2025 fundraiser for six MND charities. The 7 in 7: Together Challenge took us from Carnoustie Golf Course to Dundee FC's Dens Park via Dundee Sailing & Rowing Club and Dundee Sheriff & Justice Courts. It was another fantastic day of fundraising that brought together the MND community north of the border and raised a phenomenal amount to support research and people living with MND throughout the UK.

Throughout the year our supporters have undertaken incredible fundraising activities to support our work, and it has been a privilege to share their stories.



In April 2025, brothers Steven and Alan Lindsay undertook four challenges in memory of their mother, Barbara Lindsay, who had died earlier that year after living with MND.



In June 2025, Carol Scott completed the Lairig Ghru trek in support of her brother David, combining fundraising with awareness-raising around Global MND Awareness Day.



In August 2025, Ryan Kelly prepared for the Loch Ness Marathon in memory of his godmother, Sharon Aiken, and reflected on the support MND Scotland had given to her and her family.



In November 2025, Andrew McEwen described his own fundraising as a way of giving back after his family had experienced the charity's support first-hand.

Raising awareness by helping people with MND to tell their stories cont

Each of these endeavours highlights not just the lived experiences of people affected by MND but also the incredible dedication and generosity of our supporters. Together, they are a powerful reminder that, as a charity we are galvanised by their experiences, and sustained by their trust and solidarity.

Throughout the year, we continued to highlight that research is not only about scientific discovery, but also about relationships: between laboratory science and care, between researchers and families, and between future treatments and present-day experience.

In April, in partnership with the MND Association and My Name's Doddie Foundation, we ran a mini-symposium at the British Neuroscience Association Festival of Neuroscience in Liverpool. This highlighted the work of the UK MND Research Institute, which MND Scotland has helped to establish, to an international audience of neuroscience researchers.

Following the success of the inaugural LEARN events in 2024, in September and October we ran a further series of regional LEARN events, expanding to five venues, including Dingwall for the first time. This was a deliberate effort to widen access and include communities beyond the central belt. Attendance rose to **168** people and feedback was very positive, indicating that these events are valued not only as sources of information, but as places where people felt able to ask questions, contribute ideas and see their experience reflected in the research agenda. In this way, we are attempting to shape a research culture that is not distant or abstract, but participatory, grounded and responsive.



Professor Richard Ribchester presenting at LEARN Dingwall 2025

Directly influencing and improving systems

We know that people with MND frequently experience difficulties in accessing the services to which they are entitled, at a time when they need help the most. This is not acceptable. This is why we work with local and Scottish governments and other key partners, to try and change systems that so often let them down.

During the year our policy team successfully proposed amendments to the **Care Reform (Scotland) Bill,** which was passed in June 2025. Amendment 69, brought forward by Scottish Labour MSP, Paul Sweeney, ensures everyone living with a terminal illness is entitled to a priority care assessment, and expeditious reassessment if their needs change. We also recommended an amendment to make care packages 'portable', meaning an individual's care and support follows them if they relocate to another local authority area due to their need for an accessible home.

We also worked in partnership with **FLAIR** to launch, in November, a first-of-its-kind cross-association pledge to support the housing needs of people living with MND. FLAIR is a partnership of six housing associations – Barrhead, Bridgewater, Ferguslie Park, Linstone, Paisley and Williamsburgh – who have formally committed to enhancing their service provision for tenants and owners diagnosed with MND in their communities, This will include fast-tracking adaptations and accessible housing allocation processes which means that people with MND will not be added to long waiting lists, as is common practice across the country. This provides a blueprint that we hope will enable other housing associations to also pledge to deliver appropriate and timely support.

In January we published and shared our **Manifesto** with three key asks of the parties in the Scottish Parliament Election in May 2026. We asked the next Scottish Government to legislate and recognise the urgent statutory rights and needs of those with terminal illnesses like MND by:

- Investing in, and fast-tracking, housing and adaptations;
- Fast- tracking social care;
- Increasing, targeted funding for neuro-progressive conditions.

We were pleased to see that many of our asks were echoed by the main political parties, with the SNP explicitly picking up and committing to fast-tracking social care for people with MND, and investing in MND research.

During the year MND Scotland worked with the Royal College of Occupational Therapists and a number of other charities and local association housing associations, to produce a **Practice Note**, launched in March, that offers guidance for occupational therapists in Scotland on supporting people living with terminal illnesses when they require housing adaptations. With input, advice and tips from practising occupational therapists, this document focuses upon the powerful role that occupational therapists play in supporting people at one of the most difficult times of their lives. It highlights:

- Human-rights based approach and guidance around how occupational therapists in Scotland can support with fast-tracking housing needs for individuals with terminal illness
- Advice on identifying early and future needs that people with terminal illnesses might have
- Support on how to frame difficult conversations around the future
- Signposting and empowering patients and their families when housing challenges remain.

This kind of direct influencing, to enable meaningful change requires a deep understanding of Scottish systems and often takes place quietly, but we are really proud of the difference these changes will make for people with MND in Scotland now and into the future.

Funding research to improve quality of life for people with MND, and change the future

The decisions we make about which research to fund is also shaped by people affected by MND. We have two people with lived experience as members on our Scientific Advisory Panel and their insight is now an established part of our grant review process, as is lived experience peer review of all applications. This ensures that the people who are best placed to understand what matters to someone with MND are fully part of the conversation and decision-making.

This year, six members of our Scientific Advisory Panel reached the maximum six years of service permitted and stepped back – Professor Julia Edgar, Professor Simon Parson, Professor Judith Sleeman, Dr Mandy Jackson, and Andrew Bethell (MND Nurse specialist). Dr Hannah Smith (Early Career Researcher member) also reached the end of her term of service. Professor Richard Ribchester took over as Chair of this panel and the full current membership can be viewed on our website at **https://mndscotland.org.uk/research/for-researchers/**

Our biggest research investment remains MND-SMART, the largest MND clinical trial in UK history. Although our contribution was reduced this year, with the MND Association committing more to the grant, we are still supporting this important trial with £1 million over 5 years to 2028, in addition to the £1.5 million contributed between 2018 and 2023. This multi-arm trial allows more than one drug at a time to be tested, and in June, a new drug arm, tacrolimus, was launched. Multi-arm trials also allow for rapid discontinuation of drugs that are not bringing benefit to people with MND and, in March 2026, the trial team announced that the amantadine arm was being stopped as it was not effective. This brings the total to three drugs that have been definitively tested in this trial since its launch in 2020.

During the year we awarded funding to three new projects, one that aims to improve diagnosis, and two that should improve support for people with MND in Scotland.

- **Dr Marta Vallejo** at Heriot Watt University was awarded **£99,992** for a **PhD studentship** that will be using machine learning to identify early markers of changes in the gut and skin from people who develop MND. This project, which started in October, has been jointly co-funded with the charity LifeArc.
- Two **Gordon Aikman Scholarships** were awarded this year, in a co-funding partnership with **Scottish Government**. The first is addressing the inequity of provision of assistive technologies across Scotland, These 'environmental controls', enable people with MND to remain as independent as possible and **Dr Megan Bolton** a Senior Clinical Scientist in Rehabilitation Engineering from NHS Greater Glasgow and Clyde, was awarded **£16,068** to map current provision and develop best practice guidelines to try and ensure equity of provision across Scotland.
- The second co-funded scholarship was awarded to **Euan's Guide**, a charity set up by Euan MacDonald, who had MND, and his sister to provide information that helps people with mobility issues get out and about more easily. They were awarded **£33,931** to develop a section of their website so that it provides information that is tailored to the needs of people with MND.

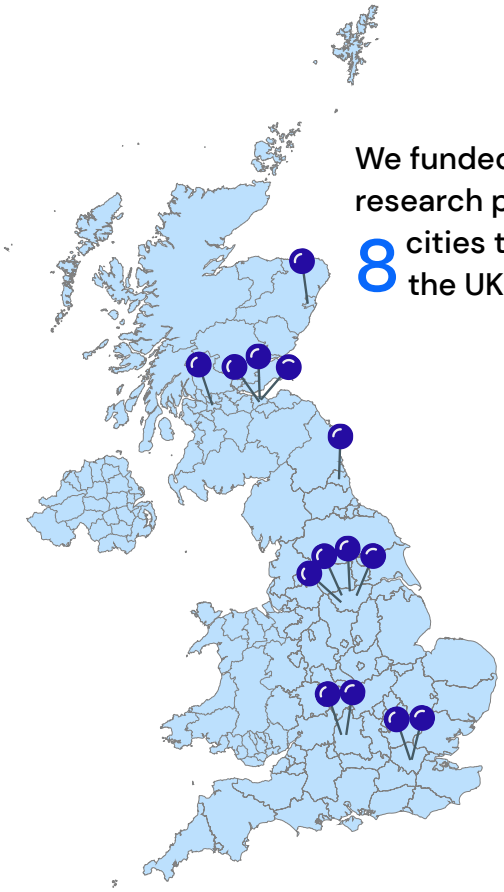
Funding research to improve quality of life for people with MND, and change the future cont.

Across the year a number of projects drew to a close and we provided updates on their outcomes through a series of blog posts. One project was trying to identify a risk factor for developing MND, while the others were mainly focussed on understanding aspects of the disease mechanisms, so new targets for intervention can be identified.

- A one-year project at the **University of Glasgow** found that having a traumatic brain injury was associated with an increase in the likelihood of an MND diagnosis in the two years following the injury, but that this was more likely to be an early sign of the disease rather than a risk factor (since people who are experiencing early motor changes are more likely to have falls). This project was a co-funding partnership with the MND Association and My Name'5 Doddie Foundation.
- A project at **Kings College London** used machine learning to identify that DNA for a retrovirus, HERV-K, when it is found in specific regions, is associated with an increased risk of MND as well as earlier onset and faster progression. This project has enabled the researchers to leverage a further £1 million from other funders to try and develop a drug to target this change.
- Two of the three pre-fellowships that we have been managing on behalf of the MND Association also came to a close this year. These provided training opportunities within the UK MND Research Institute for early career researchers.
- The multi-funder partnership grant that was awarded in 2022 to establish the **UK MND Research Institute** came to an end in December. This £4.25 million funding (MND Scotland contributed £250,000) brought together six universities across the UK to foster collaborative working with their initial aims to create centralised pooling and sharing of valuable resources, including stem cell models that mimic MND. It has been successful in securing funding from additional sources to expand and develop its research, including designing and launching the highly innovative drug prioritisation platform EXPERTS-ALS.

In July 2025 there was a significant step forward in the treatment landscape for people with MND in the UK when the Medicines Healthcare Regulatory Agency (MHRA) granted the company Biogen marketing authorisation for tofersen. This is a new type of treatment specifically for people with MND that arises from a change in the SOD1 gene (about 2-4% of people with MND). This is now being considered by the National Institute for Health and Care Excellence (NICE), and MND Scotland has assisted the MND Association with their supporting submission.

Research



We funded **14** research projects in **8** cities throughout the UK

£2.08 million

is the lifetime value of the projects managed this year

NEWS 22

news articles and blogs published

12

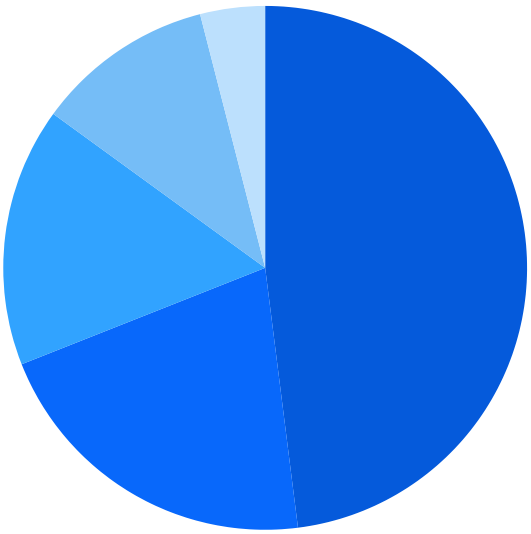
research videos published

168

people attended the LEARN events

Funding from MND Scotland has helped the Edinburgh MND Brain Bank, on 2025/26 to provide 2,204 samples used in 26 research projects internationally.

% of total commited grant value by research area



Clinical Trials	48%
Understanding mechanisms causing MND	21%
Improving diagnosis	16%
Identifying new treatments	11%
Improving care / quality of life	4%

"LEARN was incredibly informative and gave me a greater understanding of MND. It was inspiring to meet people who are passionately working towards helping MND warriors. Everyone was so lovely, and it was especially nice to meet others in our position. I learned lots of things and came away feeling far more able to cope with the future."

Supporting our fundraisers to allow us to deliver our charitable objectives

Of course, none of the support we provided, the influencing and advocating we undertook, or the research we funded, would have been possible without our amazing supporters.

Our fundraisers went above and beyond to support people across Scotland living with MND. From zipslides to marathons, bake sales to rugby matches, and so much more, we are incredibly grateful for everyone's efforts and generosity. We could not continue to provide direct support and fund research without our dedicated fundraisers.

Our marathon runners never cease to amaze us, especially Michael and Andrew Cole who took on the **Edinburgh marathon** in spring 2025. Michael is living with MND and his son, Andrew pushed him round the course in a specially adapted wheelchair. The father and son's efforts earned them a special message from dedicated MND campaigner and fundraiser, Sir Kevin Sinfield, and a nomination for a JustGiving Award. Sadly, they didn't win the award, but the nomination earned the charity an additional £1,000 from Just Giving, on top of the thousands raised by Michael and Andrew. An incredible achievement.

From marathons to ultramarathons, in May MND Scotland was unveiled as the official charity partner for the **William Wallace Running Festival**, a new sporting event that took place in Stirling in October. The partnership, which continues into 2026, unites Scotland's national MND charity with a brand-new Scottish event in the fight against MND. The event offered runners a range of routes from 1 mile to the 70km ultra through the picturesque countryside of Stirlingshire.

Our annual **Fun Run** returned in September with 200 people participating at events in Glasgow and Fife. The MND community came out in force to raise funds and awareness with support from our partners at **Caesar and Howie** who supported the events.

Once again, **Scotland's Garden Scheme** raised funds for MND Scotland with Chris Buckland, a former film editor for STV with nearly 50 years' experience working in television, opening his garden, 4 Port Ann. Together with his wife, Anne, the couple have spent 16 years transforming the garden of their holiday home in Lochgilphead, Argyll, into a beautiful open space which they opened to the public to help raise funds for MND Scotland. Chris was diagnosed with MND and now that he is a wheelchair user, part of the top level of the garden has been made accessible with a viewing platform that overlooks the garden and the loch.

Ten years after losing her father to MND, Fiona Drummond completed a 10,000-foot skydive challenge in Auchterarder to honour his memory. Fiona wanted to raise funds for MND Scotland, the charity that supported her family following his MND diagnosis.

In a unique challenge, Alexander Middleton, decided to walk to work for five days in September. A round trip of approximately 18 miles each day from his home in South Queensferry to his office in Edinburgh. Solicitor, Alexander said: *"I'm young, I'm healthy, and while I can do it, I want to try and raise as much awareness as possible. I just feel for people that are suffering from it. If I can do something that helps them, then hopefully that's me doing something good."*



Nicola Filshie and her son after completing the MND Scotland Fun Run



Brendon, Jason and Ryan Allan before taking on the MND Scotland Fun Run



The running group from MND Scotland Fun Run sponsors Caesar and Howie

Supporting our fundraisers to allow us to deliver our charitable objectives cont.

Hazel Allardyce, a Research Scientist at the University of Aberdeen, took on the Fraserburgh Half Marathon in November 2025, in support of MND Scotland and in honour of her uncle.

Hazel, 29, grew up in Cambuslang near Glasgow, and now works as an MND researcher in Aberdeen. Her motivation to take on the challenge stemmed from a deeply personal experience.

Her uncle Stewart, a former police officer and keen sportsman, was diagnosed with a rare neurodegenerative condition called Multiple System Atrophy (MSA), a similar condition to MND. He lived with the disease for eleven years before passing away when Hazel was just 15 years old.

Over 100 regular givers donated £13,000 throughout the year to support our work. In addition to individual fundraisers, we received fantastic support from corporate partners, including:

- The team at **Glasgow Airport** took on a number of challenges throughout 2025, including the Glasgow Kiltwalk, as we were announced Charity of the Year.
- The team at **Barrhead Housing** also chose MND Scotland as their charity of the year after a member of the team experienced the impact of MND firsthand when a close family member was diagnosed with the disease. The team also took part in the Glasgow Kiltwalk and organised fundraising activities throughout the year, including hill walks and community events, with the aim of raising vital funds.
- **Universal Language**, an Edinburgh based football fashion brand, partnered with us to raise **£2,500** through sales of a t-shirt honouring former Hearts captain Marius Zaliukas, who sadly died in 2020 aged 36 after battling motor neuron disease.
- Glasgow-based wholesaler **JW Filshill** chose MND Scotland as one of its six official charity partners in 2025. Through an incredible fundraising drive, the company raised a fantastic **£25,000** to support people living with MND.

Facilities management company, **MITIE**, also committed to raising funds to support people in Scotland living with MND. Through a series of fundraising events and a black-tie ball, they raised a phenomenal **£37,000**.

Supporting our fundraisers to allow us to deliver our charitable objectives cont.

We are so grateful to the Trusts and Foundations that continue to support the work that we do. Below are the list of funders who contributed to our work in 2025/2026

Alan Davidson Foundation
AMW Charitable Trust
Appletree Trust
BP Foundation
Broughton Charitable Trust
DWT Cargill Fund
Ek-Onkar Sewak Trust
Foundation Scotland
Gordon Fraser Charitable Trust
Hospital Saturday Fund
Hugh Fraser Foundation
IBB Trust
James T Howat (JTH) Charitable Trust
Miss E C Hendry Charitable Trust
Motor Neurone Disease Association (MNDA)
Mr & Mrs William Donald's Memorial Trust
Mrs J B Wood's Charitable Trust
Mrs M A Black Charitable Trust
My Name'5 Doddie Foundation
Netherdale Trust
Peter Vardy Foundation
Princess Anne's Charities Trust
Ronald Miller Foundation
Russell Trust
ShareGift (Orr Mackintosh Foundation)
Sir Iain Stewart Foundation (Susan Masterton)
St Katharine's Trust (St Katharine's Fund)
Templeton Goodwill Trust
The Avenir Charity SCIO
The Blackford Trust
The James and Elizabeth Murray Charitable Trust
The John Kemp Charitable Trust
The Mackintosh Foundation
The Meikle Foundation
The Nairn Charitable Trust
The National Lottery Community Fund - National Lottery Awards for All Scotland
The Netherton Charitable Trust
The Paristamen Charity
The Robertson Trust
The Shoot Charitable Trust
The Souter Charitable Trust
The Stevenson Trust
The Sylvia Waddilove Foundation UK
Westwood Charitable Trust

Fundraising

1795 MND Scotland Christmas cards sold

£200,276 was raised through Gift Aid

875 people took part in fundraising events

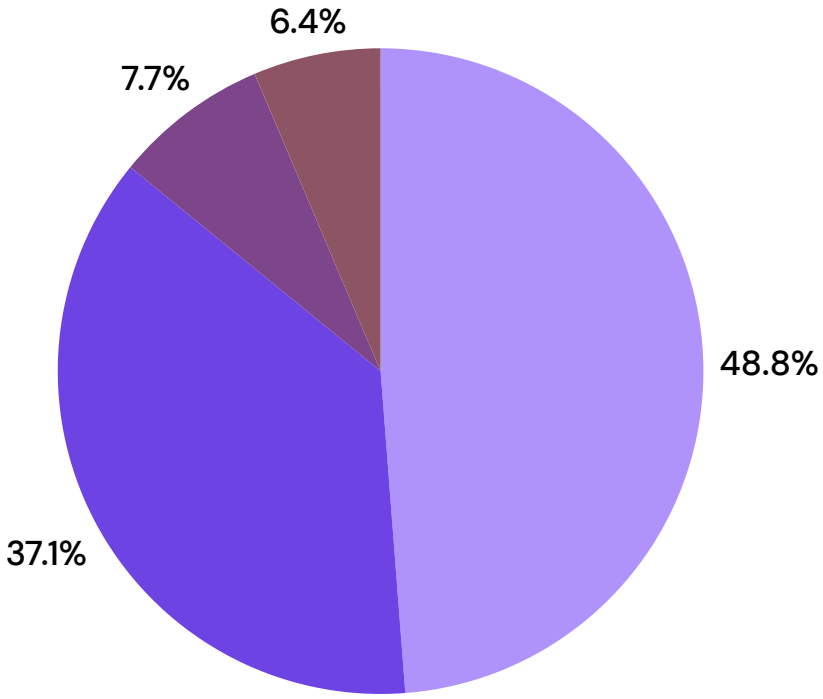
2341 people made a donation

101 corporates supported MND Scotland

235 community events organised

£3,140,610 was raised through donations and legacies this year

Donations and gifts	£1,532,023
Legacies	£1,165,259
Grants and Trusts	£242,880
Tax reclaimed on Gift Aid	£200,276
Membership fees	£172



"The work that MND Scotland are doing is so important. Providing practical and emotional support and trying to find out more about this really difficult and challenging condition. My sister and I felt that the Kiltwalk was a good way to raise some money to help."

What is MND?

In Scotland today, 1 in 300 people will develop MND in their lifetime.

MND is a rapidly progressing terminal illness, which stops signals from the brain reaching the muscles. This causes muscle weakness and wasting, meaning people with MND can quickly deteriorate, losing their ability to walk, talk, eat, and breathe. There are around **480** people in Scotland currently living with MND, and within the next year around **200** more people will be diagnosed, and **200** will die.

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

Our purpose

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

How we make time count



We support

Helping individuals and families take back control of their situation.



We campaign

Making the system fairer for everyone affected.



We research

Bringing hope of a cure.



We inspire

Turning frustration into fundraising action to take on MND.



We champion

Building awareness and belief in our cause.

Our history

Police officer, John Macleod set up the Scottish MND Association from his living room in 1981, two years after he was diagnosed with MND. Supported by his loving wife Peigi, their family, friends and John's police colleagues, a new charity was born which aimed to fund MND research and to provide support for others going through this frightening disease.

Forty-five years on, the charity that John and Peigi began supports hundreds of people living with MND across Scotland. Awareness of MND has never been higher and today MND Scotland invests millions of pounds in cutting-edge MND research. Over four decades of progress has meant that almost everyone living with MND in Scotland can now take part in pioneering clinical trials to find new medical treatments.

We've come a long way. While progress understanding the disease is being made, we still have a long way to go and the current momentum must be maintained.

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



John and Peigi Macleod

Trustees report

The Trustees present their annual report and financial statements for the year ended 31 March 2026.

Objectives and activities

1. The relief of those in need by reason of ill health, disability, financial hardship or other disadvantage caused by Motor Neuron Disease by:

    a. The provision of care, support and practical assistance.

    b. The provision of items, services and facilities which are calculated to relieve those impacted by Motor Neuron Disease, after appropriate health and/or social care consultation.

    c. The provision of services and facilities which are calculated to provide support to the families and carers of those impacted by Motor Neuron Disease.

    d. The development and execution of campaigns designed to deliver appropriate improvements in related services.

2. The advancement of health by:

    a. The development of services and facilities which are calculated to relieve suffering of people impacted by Motor Neuron Disease.

    b. The development of services and facilities which are calculated to provide support to the families and carers of people impacted by Motor Neuron Disease.

    c. The promotion and funding of appropriate research into the care, cause, treatment and possible prevention of Motor Neuron Disease.

    d. The development and execution of campaigns designed to deliver appropriate improvements in healthcare.

Objectives and activities cont.

3. The advancement of education by:

a. The dissemination of the results of research into the care, cause, treatment and possible prevention of Motor Neuron Disease.

b. The development of education services relating to Motor Neuron Disease.

c. The promotion and funding of education services relating to Motor Neuron Disease.

d. The promotion and funding of the development of research skills and capabilities relating to Motor Neuron Disease.

e. The development and execution of campaigns designed to deliver improvements in awareness and understanding of Motor Neuron Disease.

Activities to achieve our objectives

A review of the activities undertaken during the financial year 2025/26 is provided across pages 3-21.

Achievements and performance

A review of our achievements and performance is provided across pages 3-21.

Financial review

The Statement of Financial Activities shows net income for the year of **£1,028,777** (net expenditure 2025 £807,963). A total of **£1,784,412** was retained in accumulated funds at the year-end (2025 - £755,635).

Total income for the year reached **£3,377,539** (2025 £2,842,456) of which £354,648 were restricted donations to fund specific activities.

The charity's total expenditure for the year was **£2,348,762** (2025 -£3,650,419) including expenditure from restricted funds of £379,648 (2025 £456,052).

As reported in our annual accounts for 2025, during financial year 2025/2026, it became clear to the Trustees that the charity was facing financial challenges. The Trustees responded to this challenge by restructuring the charity, and the benefits of that review are now being felt as evidenced by a surplus at the year end, and the reserves are now at a level in accordance with the Reserves Policy. By the start of the fourth quarter we were in a position where income and expenditure were balancing on a monthly basis. In the fourth quarter we also benefited from legacy donations which we had not been notified of previously.

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: existing commitments, risks associated with existing income streams, risks associated with the development and creation of new services and the risk and effects of any known external factors or contingencies.

The unrestricted reserves of the charity as at 31 March 2026 were **£1,784,412** (2025 £730,635).

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. Our research strategy commits the charity to significant funding of various research projects over the next three years which is within the reserves currently held by the charity.

Grant policy

The charity may make significant grants available for research purposes as stated in the objectives. All applications for such grants are reviewed and prioritised by the charity's Scientific Advisory Panel and their recommendations considered by the Board of Trustees prior to any decision.

The charity offers grants for people who are living with or affected by MND to provide financial support for specific areas of need that have been identified in the charity's strategic review, and have been a key component of the charity's support activity. In 2025/26 we provided **469** grants to **308** people with a total value of **£296,780**. We were delighted to continue our partnership with My Name's Doddie Foundation who in 2025/26 provided a £100,000 contribution towards our grants scheme.

Plans for future periods

Looking forward

We are here for everyone affected by MND in Scotland. For those with a diagnosis, their family and friends. Because we recognise the brutal impact of this disease on everyone affected.

There are challenges ahead in relation to this. The economic climate continues to be difficult and we are not immune to that. The majority of our funding comes from donations so we rely on our dedicated supporters for financial support.

Following the review of the charity, the Trustees continue to focus on the financial plan and monitor progress on a regular basis and formally at the Trustees meetings. At the date of signing this Report, the Trustees are confident about the future of the charity. They are determined to build on the momentum of recent months and are committed to the charity being a cornerstone of support for people and families affected by MND for many years to come.

The charity continues to rely on the unwavering support from our incredible fundraisers to generate the levels of income that we need to continue to provide the services and support that we do to the MND community.

Future plans

Since April 2026, we have continued to galvanise support for fundraising activities, generating income that allows us to deliver the charitable objectives outlined in the Trustees' Report above.

2026 is the 45th anniversary of the foundation of MND Scotland and we have a number of activities throughout the year to mark this milestone, including a fundraising campaign and new merchandise.

In early September 2026, our annual '5K Your Way' fun run took place in Glasgow with over 100 participants walking, running or rolling around Kelvingrove Park.

Supporters are taking part in Kiltwalks in four cities across Scotland and in May 2026, working in partnership with the Celtic Foundation, we held 'Jinky's Journey', a 7 mile sponsored walk to mark the 20th anniversary of Celtic legend Jimmy "Jinky" Johnstone's passing from MND.

MND Scotland will be a beneficiary of Kevin Sinfield's final 7 in 7 challenge to raise money and awareness for the MND community, taking place in September 2026.

We continue to receive generous support from corporate partners and benefit from Charity of the Year partnerships.

We are also running our in-person Lived-Experience and Researcher Network (LEARN) events for the third year in a row, bringing together people affected by MND with researchers in Scotland, as well as with one another. These will take place in six locations around Scotland throughout September and October 2026.

Structure, Governance and Management

Legal status

MND Scotland is a charitable company limited by guarantee, incorporated on 3 April 2001. Prior to incorporation the organisation was a charitable trust, with roots dating back to 1981. 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.

Board of Trustees

MND Scotland has a Board of Directors which is responsible for the overall governance of the charity. For the purposes of charity law, the Directors are Trustees of the charity and throughout this report are collectively referred to as the Trustees.

Appointment of Trustees

Up to 14 Trustees are recruited for their skills and experience in areas relevant to our activities and appointed, in accordance with MND Scotland's Articles of Association to serve for a period of four years, with a maximum of two terms of service permitted.

An induction programme is in place for new Trustees where they receive written information, participate in at least one induction session and are assigned a buddy. Training and annual appraisals are undertaken on an ongoing basis.

Trustees of MND Scotland are not entitled to any remuneration but can be reimbursed for expenses incurred in carrying out their duties.

Organisational structure

The Board of Trustees is responsible for the management of the charity. Finance and Governance subcommittees were re-established in May 2026 to further oversee these aspects of the charity's management.

Trustees who served during the year are listed as follows:

Adrian Murphy (Chair, resigned 30 September 2025)

Elizabeth McRobb (Vice Chair, Co-Chair from October 2025, term ended 31 March 2026)

Scott Bryson (Co-Chair from April 2026, term ended 31 July 2026)

Callum Paterson (Appointed 01 June 2025, Co-Chair from October 2025 to July 2026)

Graham Binnie (Co-Chair from July 2026)

Emma Hall (Appointed 01 April 2026, Co-Chair from July 2026)

Andy Bethell (Appointed 26 January 2026)

Myles Fitt

Bryan Garvie (Resigned 12 January 2026)

Angharad Low (Appointed 01 June 2025, resigned 30 September 2025)

Donald Macleod (Resigned 29 August 2025)

David McGraw (Appointed 20 November 2025)

Jack McInnes (Appointed 01 June 2025, resigned 30 September 2025)

Linda Reid (Appointed 28 October 2025)

Richard Ribchester

Christine Wilson (Appointed 01 June 2025)

Executive Management

Operational responsibilities and the day to day running of MND Scotland is carried out by the Executive Leadership Team (to July 2025) or Senior Leadership Team (from July 2025). The Chief Executive reports to all Board meetings, with the Executive/Senior Leadership team attending when appropriate.

Chief Executive - Rachel Maitland (resigned September 2025)

Interim Chief Executive - Dr Jane Haley, MBE (from September 2025)

Executive/Senior Leadership Team

Dr Jane Haley, MBE – Director of Research (Interim CEO from September 2025)

Sharon Gillies Peacock – Director of Operations (resigned May 2025)

Angela Harris – Director of Support Development (resigned July 2025)

Jonathan Mitchell – Head of Fundraising (to October 2025)

Eleanor Marshall – Head of Communications (to October 2025), Head of Communications, Marketing & Fundraising (from October 2025)

Nicola Povey – Head of Support Development (from July 2025)

Susan Webster - Head of Policy (to August 2025)

Risk management

The Trustees continually assess the major risks to which the charity is exposed. The Trustees are satisfied that systems are in place to mitigate exposure to the major risks and have a risk management strategy that involves reviewing the financial, operational and management performance of the charity annually by the full Board. The Trustees continue to review and improve the risk framework where possible.

Legal and administrative information

Registered Office - 6th Floor, Merchant Exchange, 20 Bell Street, Glasgow, G1 1LG

Auditors
TC Group
Business Advisors & Accountants
180 St Vincent Street
Glasgow
G2 5SG

Bankers
Bank of Scotland
836 Crow Road
Glasgow
G13 1ET

Solicitors
Dentons
1 George Square
Glasgow
G2 1AL

Statement of the Trustees' Responsibilities

For the year ended 31 March 2026

The Trustees (who are also Directors of MND Scotland for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities Statement of Recommended Practice (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 charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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.

Auditor

In accordance with the company's articles, a resolution proposing that TC Group be reappointed as auditor of the charitable company will be put to the Annual General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

This report was approved by the Trustees on 30 September 2026 and signed on their behalf by:

Graham Binnie
Director and Current Co-Chair, Board of Trustees

Date 9/10/2026

Independent Auditor's Report to the Members of MND Scotland

Opinion

We have audited the financial statements of MND Scotland (the 'charity') for the year ended 31 March 2026 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 2026 and of its incoming resources and application of resources, including its income and expenditure, 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 charity 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 charity'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.

Independent Auditor's Report to the Members of MND Scotland cont.

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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- 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.

Independent Auditor's Report to the Members of MND Scotland cont.

Responsibilities of trustees

As explained more fully in the statement of Trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 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. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.



Independent Auditor's Report to the Members of MND Scotland cont.

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 Directors and other management, and from our wider knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, Charities SORP (FRS 102) and 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 inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations

Audit response to risks identified

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 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;
- reviewing correspondence with HMRC and OSCR; and
- reviewing correspondence with professional advisors as applicable.

Independent Auditor's Report to the Members of MND Scotland cont.

Audit response to risks identified cont.

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 Directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: **https://www.frc.org.uk/auditorsresponsibilities**. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the 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, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Allison Devine

Allison Devine BSc CA (Senior Statutory Auditor)
For and on behalf of TC Group, Statutory Auditor
Business Advisors & Accountants
180 St Vincent Street
Glasgow
G2 5SG
Date: 9/10/2026

Statement of Financial Activities including income and expenditure for the year ended 31 March 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted Funds 2025 £	Total 2025 £
Income from:							
Donations and legacies	3	3,000,110	140,500	3,140,610	2,413,383	142,586	2,555,969
Charitable activities	4	-	214,148	214,148	-	228,866	228,866
Other trading activities	5	17,900	-	17,900	24,390	-	24,390
Investments	6	4,881	-	4,881	33,231	-	33,231
Total Income		3,022,891	354,648	3,377,539	2,471,004	371,452	2,842,456
Expenditure on:							
Raising funds	7	630,520	-	630,520	535,959	-	535,959
Charitable activities	8	1,338,594	379,648	1,718,242	2,658,408	456,052	3,114,460
Total expenditure		1,969,114	379,648	2,348,762	3,194,367	456,052	3,650,419
Net income/ (expenditure)		1,053,777	(25,000)	1,028,777	(723,363)	(84,600)	(807,963)
Transfers between funds		-	-	-	12,500	(12,500)	-
Net movement in funds	13	1,053,777	(25,000)	1,028,777	(710,863)	(97,100)	(807,963)
Reconciliation of funds:							
Fund balances at 1 April 2025		730,635	25,000	755,635	1,441,498	122,100	1,563,598
Fund balances at 31 March 2026		1,784,412		1,784,412	730,635	25,000	755,635

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under Companies Act 2006.

Balance Sheet as at 31 March 2026

	Notes	2026 £	£	2025 £	£
Fixed assets					
Intangible assets	**15**		-		16,309
Tangible assets	**16**		262,130		290,100
			262,130		306,409
Current assets					
Stocks	**17**	-		12,333	
Debtors	**18**	896,932		444,605	
Investments	**19**	-		869,955	
Cash at bank and in hand		1,134,353		100,530	
		2,031,285		1,427,423	
Creditors: amounts falling due within one year	**20**	(509,003)		(978,197)	
Net current assets			1,522,282		449,226
Total assets less current liabilities			1,784,412		755,635
The funds of the charity					
Restricted income funds	**22**		-		25,000
Unrestricted funds	**23**		1,784,412		730,635
			1,784,412		755,635

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 30 September 2026.

Graham Binnie, Trustee Co-Chair of the Board

Date 9/10/2026

Company Registration No. SC217735

Statement of Cash Flow for the year ended 31 March 2026

	Notes	2026 £	£	2025 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	**29**		158,987		(602,963)
Investing activities					
Purchase of tangible fixed assets		–		(5,034)	
Investment income received		4,881		33,231	
Net cash generated from investing activities			4,881		28,197
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			163,868		(574,766)
Cash and cash equivalents at beginning of year			970,485		1,545,251
Cash and cash equivalents at end of year			1,134,353		970,485
Relating to:					
Cash at bank and in hand			1,134,353		100,530
Short term deposits included in current asset investments			-		869,955

Notes to the Financial Statements for the year ended 31 March 2026

1. Accounting policies

Charity information

MND Scotland is a private company limited by guarantee incorporated in Scotland. The registered office and principal place of business is 6th Floor, Merchant Exchange, 20 Bell Street, Glasgow, G1 1LG. A description of the charity's activities is included in the Trustees' report. 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.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". 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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

The Charity has undertaken a full review of operations and activities and a reorganisation of its structure during this financial year.

The Trustees have appraised their financial projections to 31 March 2028, with key judgements detailed in note 2.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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.

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.

Notes to the Financial Statements for the year ended 31 March 2026

1.4 Income

All income is recognised once the charity has entitlement to the income, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount of income receivable can be measured reliably. Income includes:

Donations are recognised when the charity has evidence of entitlement to the gift, receipt is probable and the amount can be measured reliably. Entitlement usually arises immediately upon receipt, however, in the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts must be recognised when it is probable that they will be received. Pecuniary legacies are recognised as receivable once probate has been granted and notification has been received. Residuary legacies are recognised as receivable once probate has been granted, notification has been received and where the value can be established. Residuary legacies with a life interest are only valued where legal title has passed to the Charity. In the event that the gift is in the form of an asset other than cash, or a financial asset traded on a recognised stock exchange, ecognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy.

Income from government and other grants, whether 'capital' or 'revenue' in nature, are recognised when the charity has unconditional entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably. Unconditional entitlement will be achieved once any performance or other conditions attached to the grants have been met, or fulfilment of those conditions is wholly within the control of the charity. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the Balance Sheet as deferred income to be released.

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.

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).

Income from other trading activities includes income earned from both trading activities to raise funds for the charity and income from fundraising events that does not meet the criteria for a donation and is recognised when the charity has entitlement to the funds, it is probable that these will be received, and the amounts can be measured reliably.

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.

Notes to the Financial Statements for the year ended 31 March 2026

1.4 Income cont.

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.

General volunteer time is not recognised. Volunteers are recruited, onboarded and managed via our online portal. The majority of our volunteers help us with on-the-day delivery of fundraising events while a few provide occasional help with office-related activities such as stock-taking. People affected by MND also volunteer on our Scientific Advisory Panel, alongside researchers who also donate their time, reviewing applications for research funding.

1.5 Expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis and are recognised when a legal or constructive obligation arises.

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.

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. The cost of charitable activities presented in the Statement of Financial Activities includes the costs of direct service provision and the payment of grants.

Grants payable are payments to third parties in the furtherance of the objectives of the charity and include grants to individuals and research grants to institutions. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the Trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation they will receive a grant and any condition attached to the grant is outside the control of the charity. The charity retains control of the payment of multi-year grants on an annual basis and each grant is subject to review before renewal of annual funding. Grant commitments beyond the confirmed annual payments are outlined in note 25, Financial commitments, guarantees and contingent liabilities.

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.

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.

Notes to the Financial Statements for the year ended 31 March 2026

1.5 Expenditure cont.

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.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	20% straight line

1.7 Tangible fixed assets

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.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Chalet and Lodge	4% Straight line
Fixtures and fittings	10% to 20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

Notes to the Financial Statements for the year ended 31 March 2026

1.10 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.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Notes to the Financial Statements for the year ended 31 March 2026

1.12 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.

1.13 Retirement benefits

The pension costs charged in the financial statements represent the contribution payable by the charity during the year. This encompasses both contributions to the auto- enrolment pension scheme and to the Pension Trust Growth Plan.

2. 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.

Critical judgements

Legacy income receivable

The charity assesses the value of legacies receivable taking into account all known particulars relative to the bequest, which may include a degree of estimation and judgement relative to the realisation of asset value. The charity will assess the most up to date information available from the executors in their assessment of the amount receivable.

Useful lives of fixed assets

The charity estimates the useful lives of categories of fixed assets based on the expected length of time the asset is in use by the charity and estimates the annual charge to be depreciated based on this assessment.

Research grants payable

The charity assesses their obligation under approved research grants payable in accordance with the individual agreement governing each research project. Where there is evidence that a research grant is underspent / research is paused at the year end, any variation to the award terms, value or profiled payments are given due care and attention when assessing the extent of recognisable liabilities for future grant payments.

Notes to the Financial Statements for the year ended 31 March 2026

2 Critical accounting estimates and judgements cont.

Going concern basis of preparation

The trustees have reviewed the charity's forward projections and liquidity position for a period of at least 12 months from the date of approval of these financial statements. At the time of approving the financial statements, it is therefore a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

3 Income from donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted Funds 2025 £	Total 2025 £
Donations and gifts	1,527,023	5,000	1,532,023	1,477,606	29,809	1,507,415
Legacies	1,165,259	-	1,165,259	645,198	97,627	742,825
Grants & Trusts	107,380	135,500	242,880	149,400	15,150	164,550
Membership fees	172	-	172	72	-	72
Tax reclaimed on gift aid	200,276	-	200,276	141,107	-	141,107
	3,000,110	140,500	3,140,610	2,413,383	142,586	2,555,969

4 Income from charitable activities

Performance related grants

	Restricted Funds 2026 £	Restricted Funds 2025 £
Co-funding towards research grants *	167,653	148,484
Funding towards specific charitable activities	46,495	80,382
	214,148	228,866

* Co-funding was provided in the year by MND Association, Anatomical Society, LifeArc and The National Institute for Health & Care Research.

Notes to the Financial Statements for the year ended 31 March 2026

5 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Christmas sales	2,175	6,462
Merchandise	8,040	4,652
Fun run	3,079	10,551
Dinner & Ball	-	200
Adapted holiday accomodation	4,606	2,525
Other trading activities	17,900	24,390

6 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	4,881	33,231

7 Expenditure on raising funds

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising and publicity		
Legal & Professional	8,001	8,090
Merchandise	27,430	21,862
Travel & expenses	2,104	3,597
Premises & running costs	78,268	37,847
Event costs	17,214	64,992
Staff costs	298,121	286,697
Support and Governance costs	199,382	112,874
	630,520	535,959

8 Expenditure on charitable activities

	Direct Support of people with MND and their families 2026 £	Research 2026 £	Policy 2026 £	Total 2026 £	Care Advisory Service 2025 £	Research 2025 £	Information Service 2025 £	Total 2025 £
Direct Costs								
Staff costs	353,893	109,359	111,070	574,322	404,146	110,628	211,308	726,082
Depreciation and impairment	17,236	-	-	17,236	17,053	-	-	17,053
Clinical care costs	-	-	-	-	139	-	-	139
Premises & running costs	24,465	-	-	24,465	25,239	-	-	25,239
Activity costs and General office costs	63,460	1,490	32,164	97,114	29,043	-	75,200	104,243
Travel and expenses	1,231	871	560	2,662	3,418	3,418	3,418	10,254
Legal and consultancy	-	-	10,042	10,042	-	-	-	-
Equipment and loans	40,244	-	-	40,244	113,913	-	-	113,913
Equipment maintenance & delivery	-	-	-	-	7,138	-	-	7,138
Production of publications	-	-	-	-	-	-	1,210	1,210
	500,529	111,720	153,836	766,085	600,089	114,046	291,136	1,005,271
Grant funding of activities (see note 9)	296,780	271,272	-	568,052	649,372	820,204	-	1,469,576
Share of support and governance costs (see note 10)								
Support	226,341	69,944	71,038	367,323	218,809	218,809	182,340	619,958
Governance	10,341	3,196	3,245	16,782	6,938	6,937	5,780	19,655
	1,033,991	456,132	228,119	1,718,242	1,475,208	1,159,996	479,256	3,114,460
Analysis by fund								
Unrestricted funds	848,996	261,479	228,119	1,338,594	1,279,789	899,363	479,256	2,658,408
Restricted funds	184,995	194,653	-	379,648	195,419	260,633	-	456,052
	1,033,991	456,132	228,119	1,718,242	1,475,208	1,159,996	479,256	3,114,460

Notes to the Financial Statements for the year ended 31 March 2026

9 Grants payable

	DirectSupport of people with MND and their families 2026 £	Research 2026 £	Total 2026 £	Care Advisory Service 2025 £	Research 2025 £	Total 2025 £
Grants to institutions:						
University of Edinburgh	-	67,554	67,554	-	422,803	422,803
King's College London	-	(23,764)	(23,764)	-	49,065	49,065
Sheffield Institute for Translational Research	-	71,938	71,938	-	88,635	88,635
University of Nottingham	-	-	-	-	(67)	(67)
University of Glasgow	-	5,833	5,833	-	2,498	2,498
Newcastle University	-	58,762	58,762	-	59,206	59,206
University of Oxford	-	18,610	18,610	-	93,897	93,897
Scottish Government Chief Scientist Office	-	-	-	-	104,167	104,167
Herriot-Watt University	-	34,456	34,456	-	-	-
NHS Great Glagsow & Clyde	-	16,068	16,068	-	-	-
Univeristy of Dundee	-	(277)	(277)	-	-	-
Euan's Guide	-	33,932	33,932	-	-	-
University of Aberdeen	-	(11,840)	(11,840)	-	-	-
	-	271,272	271,272	-	820,204	820,204
Grants to individuals	296,780	-	296,780	649,372	-	649,372
	296,780	271,272	568,052	649,372	820,204	1,469,576

Institutional grants
During the year a number of research projects reached completion and in three instances there was an underspend on the approved research funding. As such the remaining liability has been discharged and derecognised resulting in credits showing above.

Grants to Individuals
During the year grants of £296,780 (2025: £649,372) were paid to individuals. 469 grants benefitted 308 unique individuals (2025: 629) ranging from £62 to £1,500 in accordance with the charity's objectives.

Notes to the Financial Statements for the year ended 31 March 2026

10 Support costs allocated to activities

	Support Costs 2026 £	Support Costs 2025 £
Staff costs	353,613	463,783
Depreciation and impairment	27,043	16,090
Premises & running costs	177,338	249,491
Governance costs	25,493	23,123
	583,487	752,487
Analysed Between		
Fundraising	199,382	112,874
Charitable activities	384,105	639,613
	583,487	752,487

Split by Activity
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 of support attributable to each activity. Due to the reorgnisation of the charity during the financial year we have re-assessed the proportionate allocations of support costs to each of our key areas of activity.

	2025
Fundraising	15%
Care advisory	30%
Research	30%
Information	25%

	2026
Fundraising	33%
Direct support of people with MND and their families	41%
Research	13%
Policy	13%

11 Trustees

None of the Trustees (or any persons connected with them) received any emoluments from the charity during the year. During the year £99 was paid to 1 trustee (2025: £70 to 1 trustee) in respect of reimbursement of travel expenses.

Notes to the Financial Statements for the year ended 31 March 2026

12 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Fundraising	7	9
Charitable activities	17	21
Management	3	4
Total	27	34

Employment costs	2026 £	2025 £
Wages and salaries	1,004,993	1,217,961
Social security costs	122,195	120,080
Other pension costs*	98,868	92,533
	1,226,056	1,430,574

* Where salary sacrifice is in effect, the sacrificed amount from an employee's gross salary is reported as employer's pension contributions due.

'Wages and Salaries' includes redundancy & termination payments totalling £56,245 which were made in the reporting period. This being inclusive of redundancy/settlement affecting three members of key management personnel, and totalling £30,000.

The number of employees whose remuneration in the year was more than £60,000 is as follows:

	2026 Number	2025 Number
£60,001 to £70,000	1	1
£80,001 to £90,000	–	1

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2026 £	2025 £
Aggregate compensation	275,934	303,159

Notes to the Financial Statements for the year ended 31 March 2026

12 Employees cont.

The key management personnel of the charity comprise the Trustees together with Executive Management.

As detailed in the Trustees' Annual Report Executive Management comprised:

To July 2025 : **Executive Leadership Team**

Chief Executive, Director of Operations (to May 2025), Director of Support Development, Director of Research.

From July 2025 : **Senior Leadership Team**

Chief Executive / Interim Chief Executive, Director of Research, Head of Support Development, Head of Fundraising (until October 2025), Head of Communications (until October 2025), Head of Communications, Marketing and Fundraising from October 2025, Head of Policy (until August 2025).

13 Net income/(expenditure) for the year

	2026 £	2025 £
Operating for the year is stated after charging:		
Fees payable to the company's auditor for the audit of the company's financial statements	18,060	22,876
Depreciation of owned tangible fixed assets	27,970	27,387
Amortisation of intangible assets	5,756	5,756
Loss on disposal of intangible assets	10,553	-

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

Notes to the Financial Statements for the year ended 31 March 2026

15 Intangible fixed assets

	Software £
Cost	
At 1 April 2025	28,781
Disposals	(28,781)
At 31 March 2026	-
Amortisation and impairment	
At 1 April 2025	12,472
Amortisation charged for the year	5,756
Disposals	(18,228)
At 31 March 2026	-
Carrying amount	
At 31 March 2026	-
At 31 March 2025	16,309

16 Tangible fixed assets

	Chalet and Lodge £	Fixtures and Fittings £	Total £
Cost			
At 1 April 2025	375,467	90,937	466,404
At 31 March 2026	375,467	90,937	466,404
Depreciation and impairment			
At 1 April 2025	131,917	44,387	176,304
Depreciation charged in the year	14,012	13,958	27,970
At 31 March 2026	145,929	58,345	204,274
Carrying amount			
At 31 March 2026	229,538	32,592	262,130
At 31 March 2025	243,550	46,550	290,100

Notes to the Financial Statements for the year ended 31 March 2026

17 Stocks

	2026 £	2025 £
Finished goods and goods for resale	-	12,333

18 Debtors

	2026 £	2025 £
Amounts falling due within one year:		
Prepayments and accrued income	896,932	444,605

19 Current asset investments

	2026 £	2025 £
Term deposit accounts	-	869,955

20 Creditors: amounts falling due within one year

	2026 £	2025 £
Other taxation and social security	16,075	79,261
Trade creditors	121,669	154,579
Other creditors	6,496	42,877
Grants Payable	268,313	642,910
Accruals and deferred income	96,450	58,570
	509,003	978,197

Notes to the Financial Statements for the year ended 31 March 2026

21 Retirement benefit schemes

	2026 £	2025 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	98,868	92,533

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Where salary sacrifice is in effect, the sacrificed amount from an employee's gross salary is reported as employer's pension contributions due.

Employees are eligible to join a defined contribution scheme managed by The Pensions Trust (TPT). The charity contributes 7.5% (2025: 7.5%) of pensionable salary. These contributions totalled £98,868 in the year (2025: £92,533). The pension costs outstanding at 31 March 2026 totalled £6,496 (2025: £26,229).

MND Scotland was historically a member of The Pensions Trust Growth Plan, Series 3. This is a multiemployer scheme which, when established, was classed as a defined contribution scheme. Legislative changes saw that categorisation change to a defined benefit scheme. The individual employer's share of assets and liabilities cannot be disaggregated therefore it is not possible to obtain a valuation of the net asset/ liability position for MND Scotland at the year end date and therefore, for accounting purposes, it is treated as a defined contribution scheme. Contribution towards pension deficit of £960 (2025: £1,307) was made during 25/26 and is included in other pension costs.

The most recent triennial actuarial valuation of the TPT Growth Plan was carried out as at 30 September 2023, with results issued during 2024. The valuation reported a significant improvement in the overall funding position of the Growth Plan compared with the prior valuation. On an ongoing funding basis, the Plan would have reported an overall surplus but for the introduction of a new £19m expense reserve. After allowing for this reserve, the Plan reported an ongoing deficit of approximately £16m. The expense reserve has been established to meet future scheme running costs for the period 2028 to 2033. Notwithstanding this improvement, participating employers remain exposed to last man standing risk, orphan liabilities, and uncertainty associated with the ongoing TPT benefit reviews.

As part of the triennial review participating employers were advised of their current employer debt upon withdrawal at 30th September 2024. For MND Scotland this figure was £13,946. The next triennial review is scheduled for 30th September 2026, with results available in 2027.

Notes to the Financial Statements for the year ended 31 March 2026

22 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 01 April 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2026 £
Research Fund	-	169,654	(169,654)	-	-
Gordon Aikman Research Fund	25,000	-	(25,000)	-	-
Care & Support	-	84,994	(84,994)	-	-
MND Scotland Grant Scheme	-	100,000	(100,000)	-	-
	25,000	354,648	(379,648)	-	-

Previous year:	At 01 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Research Fund	-	260,633	(260,633)	-	-
Gordon Aikman Research Fund	12,500	25,000	-	(12,500)	25,000
Care & Support	-	75,169	(75,169)	-	-
MND Scotland Grants Scheme	109,600	-	(109,600)	-	-
Advocacy Fund	-	2,650	(2,650)	-	-
Holiday Service Fund	-	8,000	(8,000)	-	-
	122,100	371,452	(456,052)	(12,500)	25,000

Notes to the Financial Statements for the year ended 31 March 2026

22 Restricted funds cont.

Purpose of Restricted Funds:

Research Fund
The Research Fund comprises funds given to the charity specifically for spending on research projects.

Gordon Aikman Research Fund
The Gordon Aikman Research Fund comprises funds given to the charity specifically for funding the Gordon Aikman Fellowship. Transfer in 24/25 relates to the release of the restriction on unspent funds as agreed by the funder.

Care & Support
Funds restricted to Care & Support comprise funding from Alan Davidson Foundation and other sources to develop care & support services for people with MND and carers.

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

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

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

23 Unrestricted funds

These are the unrestricted funds to the charity

	At 01 April 2025 £	Income £	Expenditure £	Transfers £	At 31 March 2026 £
General funds	730,635	3,022,891	(1,969,114)	-	1,784,412

Previous year:	At 01 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
General funds	1,441,498	2,471,004	(3,194,367)	12,500	730,635

Notes to the Financial Statements for the year ended 31 March 2026

24 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:			
Tangible assets	262,130	-	262,130
Current assets/(liabilities)	1,522,282	-	1,522,282
	1,784,412	-	1,784,412

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Intangible fixed assets	16,309		16,309
Tangible assets	290,100		290,100
Current assets/(liabilities)	424,226	25,000	449,226
	730,635	25,000	755,635

25 Financial Commitments

At 31st March 2026, MND Scotland had outstanding commitments towards research awards of £430,157. These are partly funded by secured partnership funding, leaving MND Scotland's own net commitment as £379,667.

These include multi-period/year awards, with the estimated timing of when these grant awards become recognisable as liabilites of the charity (based on fufilment of conditions by the awardees) as follows:

2026/27 : £255,091
2027/28 : £124,576

Our fulfilment of these awards is a priority of MND Scotland, and the Board of Trustees and Senior Leadership Team approve and monitor budgeted spend on a quarterly basis to ensure that our commitments can be met.

Notes to the Financial Statements for the year ended 31 March 2026

26 Operating lease commitments

Lessee

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

	2026 £	2025 £
Within one year	81,037	82,874
Between two and five years	41,062	123,224
In over five years	143,936	184,397
	266,035	390,495

27 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).

28 Analysis of changes in net funds

The charity had no material debt during the year.

29 Cash generated from/(absorbed by) operations

	2026 £	2025 £
Surplus/(deficit) for the year	1,028,777	(807,963)
Adjustments for:		
Investment income recognised in statement of financial activities	(4,881)	(33,231)
Loss on disposal of intangible assets	10,553	-
Depreciation and impairment of tangible fixed assets	33,726	33,143
Movements in working capital:		
Decrease in stocks	12,333	5,281
(Increase)/decrease in debtors	(452,327)	145,630
(Decrease)/increase in creditors	(469,194)	54,177
Cash generated from/(absorbed by) operations	158,987	(602,963)

MND Scotland
Making time count

Making time count for people with motor neuron disease (MND)
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Founders: John and Peigi Macleod
Royal Patron: HRH The Princess Royal

MND Scotland, 6th Floor, Merchant Exchange, 20 Bell Street, Glasgow, G1 1LG. Company limited by guarantee, registered in Scotland.
Company number SC217735. Scottish Charity number SC002662.