



MND
Scotland
Making time count

Annual Report & Accounts

For the year ended 31 March 2025

Company number: SC217735

Charity number: SC002662



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Review of the year

For over 40 years, MND Scotland has been committed to supporting people in Scotland with motor neuron disease, and funding research into treatments and a cure. With help from our supporters, no one in Scotland will face this brutal disease alone.

The 2024 – 2025 financial year was a challenging period for the charity sector but, thanks to the generosity of our donors, we were able to provide support to **92%** of people with MND in Scotland. We generated **£1.4 million** of additional funding for people with MND via our welfare and benefits reviews, provided **£649,372** in grants to **629** individuals, and enabled **571** free counselling sessions. We also committed **£820,204** supporting **18** research projects across the UK, **12** of which are furthering our understanding of the disease to find better treatments.

There were many highlights for our supporters, including a Royal visit in November and Kevin Sinfield CBE's challenge in Glasgow in December. We are incredibly grateful to everyone that got behind the charity throughout the year.

This year, we lost too many people to MND and the community lost two champions who worked tirelessly to raise awareness and investment in research. Sadly, Rob Burrow CBE passed away in June 2024 and Euan MacDonald MBE passed away in August 2024. They both left incredible legacies that will have lasting impacts on the MND community. Our thoughts continue to be with their families.

Key highlights



A member of the MND Scotland team taking on the Ice Bucket Challenge.

In June, we marked 10 years on from the Ice Bucket Challenge on Global MND Awareness Day. In 2014, the ice bucket challenge grew organically to raise a phenomenal **\$220m** globally with 28 million videos uploaded in 159 countries.

£500,000 was raised for MND Scotland in 2014, which has been used to fund research and support people in Scotland living with the disease. Ten years on, we published research that showed less than a third of people in Scotland knew why they took on the cold-water challenge. Despite 83% of Scots being aware of the Ice Bucket Challenge, and over 38% taking part in 2014, only 28% were aware that the aim was to raise funds for MND charities.

While awareness of motor neuron disease has never been higher, the MND community continues to need support to fund ground-breaking research into effective treatments and a cure.

A major event in November was a visit from our patron, Her Royal Highness, The Princess Royal, to our office in Glasgow.

Guests included people living with MND and their families, alongside supporters who, over recent years, collectively raised close to **£500,000** through fundraising events.

Amongst the guests was Bea Burns, aged seven, who presented The Princess Royal with a posy of flowers at the end of the visit.

Bea took part in MND Scotland's fun run in September, and her mum, Louise, ran the London marathon in April 2024 for MND Scotland.



Bea presenting Her Royal Highness The Princess Royal with some flowers.



Kevin Sinfield running the Extra Mile at Scotstoun.

The following month, we welcomed Kevin Sinfield to Glasgow as he took on his fifth annual challenge in support of the MND community, and the first since the passing of his friend and former teammate Rob Burrow.

The MND community came out in force in Glasgow as Kevin completed over 50km per day, split into 7km blocks, with an 'extra mile' at Scotstoun stadium to end the day.

Kevin and his team raised over £1.4million for a number of MND charities during this years challenge, with over **£100,000** being donated to MND Scotland.

Support

Our range of support was warmly received this year, including free access to our lodges in St Andrews and Oban—giving families precious time together. In total, **91** families enjoyed a much-needed break at our lodges.

Alongside this, we delivered extensive practical and financial assistance:

- Welfare Benefits: **581** benefits reviews were undertaken, resulting in **£1.4 million** of generated income
- Advocacy: **150** referrals and issues supported
- Grants: **1,304** grants, totalling **£649,372**, benefited **629** individuals, covering carers' support, cost of living, legal assistance, and wellbeing
- Counselling: **571** sessions for carers, families, and people living with MND
- Equipment: our service provided **373** essential items, from riser recliners to eating aids, and cost **£121,051**.

In total, we invested **£770,423** in direct support (excluding holiday service costs), ensuring people living with MND and their families received help when they needed it most.

Our emotional, practical and financial support continued, and across the year, we supported **92%** of people with MND in Scotland. Our ambition is to support 100% of people, but we understand that some people want to deal with a diagnosis privately.

We continued to maximise our platform to share the stories of people living with MND to help raise awareness of the disease and share the impact a diagnosis has on people, their friends and family.



Claire, Casey, Kole and Kayla.

Claire was diagnosed with motor neuron disease in August 2019 following a 6-month process of referrals, genetic counselling, blood tests and scans.

Claire said: "After ruling everything else out, it was confirmed that my loss of leg strength and reduced mobility that year was due to the dreaded disease my family fight. I'm the latest of nine relatives, over three generations to have been diagnosed with familial MND. The closest person to me was my dad who passed away in 2000 when I was 14 years old. He was just 43.

My children are and have always been my 'why' and I'll continue to love, guide and support them as best as I can.

If someone had told me five years ago that I would reach my 40th birthday and be here to witness their achievements and important milestones, I would have found that hard to believe. They are all doing well despite the challenges we face and I'm so incredibly proud of them."

In addition to day-to-day support, we continue to fund research that looks at supporting people in the most appropriate way.

In September, a scholarship that honours the late MND campaigner Gordon Aikman delivered an MND-specific future care plan. The Aikman Future Care Plan was developed by Louise Gardiner, a MND clinical nurse specialist working for NHS Fife, who now hopes the care plan will be rolled out across the other Health Boards in Scotland. The scholarship scheme is jointly funded by MND Scotland and the Scottish Government, and funds research and developments into improving care and support for people living with MND. The next round of the scholarship launched in January 2025, and the selected project(s) will be announced when they start in late 2025/early 2026.

In November, we profiled the outcome of a funded PhD studentship project, that completed in 2024, which found a need for targeted and individualised support for carers of people living with MND. The project, carried out at the University of East Anglia by Professor Eneida Mioshi and Dr Polly Trucco, found that a number of factors contribute to carer anticipatory grief and there is a need, therefore, for targeted and individualised support for carers of people living with MND.



Research

In research, we spent much of 24/25 pushing for publication of the MIROCALS trial results. While we welcomed the eventual publication of the results in May 2025, a great deal of work was undertaken, in collaboration with the other main UK MND charities, MND Association and My Name's Doddie Foundation, to push for publication and advocate for people living with MND to learn the results.

In September, the MND-SMART trial results on memantine and trazodone were published in *The Lancet Neurology*. The results were announced in 2023 and published the following year. While it is disappointing that the data shows memantine and trazodone have no benefit for people with MND, it is a positive outcome that the trial has provided a definitive outcome and that the results have been published quickly. Following this update, in December it was confirmed that, following a review of stage 1 interim analysis data for amantadine, it was decided that amantadine would continue to be evaluated as part of the MND-SMART trial. A fourth arm launched in June 2025.

In April 2024, we announced two new researchers to the MND Scotland family of researchers, including a new Pre-Fellowship researcher working on a project aimed at finding early indicators of MND progression. Dr Heather Marriott's 18-month project is testing machine learning approaches to find ways of subcategorising patients to allow more personalised approaches to recommending people to the most suitable clinical trials.

The Pre-Fellowship scheme, part of the national virtual UK MND Research Institute, is funded by MND Association and administered by MND Scotland and aims to train future leaders in MND research.

The second researcher announced in April was Kristine Roberts from NHS Grampian and the University of Aberdeen. Kristine is undertaking a PhD focussed on seeking new biomarkers of MND which could be used to detect the disease early, ideally before symptoms present. The ambition of the project is to create a test for routine samples, such as blood or small tissue biopsies, without the need for invasive brain or cerebral spinal fluid sampling. Kristine's £250,000 three-year Clinical Academic Fellowship is joint funded by MND Scotland and the Chief Scientist Office of Scotland with the aim of building research capacity in the area of MND in the Scottish NHS.



Kristine Roberts at her LAB bench.

We're proud to co-fund research with partners, such as the MND Association, Anatomical Society and the Chief Scientist Office of Scotland to maximise research taking place throughout the UK.

Currently, there is no definitive test for MND and diagnosis is a lengthy process in which other conditions are eliminated. This year we have funded two projects that could change the way MND is diagnosed and monitored:

In June, we announced funding for a pioneering research project at the University of Newcastle, where Professor Roger Whittaker, a consultant clinical neurophysiologist is investigating whether it is possible to lay the foundations for a non-invasive investigation using standard hospital MRI scanners to measure activity in muscles. MND Scotland is providing **£225,000** funding over three years to further develop this work.

We have invested a further **£10,000**, and are working with the Neurosciences Foundation, to support an innovative study into the potential use of MRI scanning for diagnosis and monitoring of motor neuron disease (MND). Based at the Queen Elizabeth University Hospital, Glasgow, Professor Natasha Fullerton, Professor David Porter and Dr George Gorrie will use an advanced 7 Tesla MRI scanner, and newly developed radiofrequency (RF) coil, to identify patterns of biomarkers (a molecule that can be measured to indicate or track disease) in the brains of people with MND in order to provide a new way of diagnosing the condition.

Throughout September and October, we hosted a series of successful events to bring together researchers and people with lived experience of MND. Our Lived Experience and Researcher Network (LEARN) connects MND researchers and people with MND, to help drive research through shared knowledge, ideas and lived experience.

The events in Aberdeen, Dundee, Edinburgh and Glasgow were a great success, attracting over **98** people, and really fostered a sense of purpose between researchers and the people they are trying to help. This was followed by our Community of Research and lived Experience (CORE) event, in March 2025, which was delivered in partnership with My Name's5 Doddie Foundation and brought together 55 people - early career researchers and people affected by MND - at Dynamic Earth in Edinburgh.



A picture of the LEARN Dundee event.

Ken McEwen and his wife Lesley attended the Aberdeen event. Ken said: *“The MND Scotland LEARN event in the Aberdeen Science Centre was a great opportunity for the MND community to meet with researchers and hear about the local research efforts to combat the disease. We heard how cancer research had led to early diagnosis and, consequently, better outcomes for patients. The teams at the University of Aberdeen are working to identify similar early indicators of MND. One particularly promising study outlined at the meeting was into proteins found in the gut that appear long before the brain is affected. No matter how hard you try to stay positive, life with MND can feel a bit hopeless with no real effective treatments, let alone the elusive cure. So, it was good to get this insight into the efforts being made to find a breakthrough. The researchers spoke of the event’s value in giving faces and voices to the people they are striving to help.”*

In October, along with the Anatomical Society, a three-year PhD studentship began to investigate whether the use of drugs can help encourage regrowth of damaged motor neurons. Dr Lyndsay Murray at the University of Edinburgh received **£92,000** for the project to test drugs already approved for human use in other conditions, to see if they can push forward our understanding of how to regrow motor neurons that are affected by MND.

In November, NICE announced they intend to appraise the drug tofersen via the Highly Specialised Technologies (HST) route. Tofersen, developed by Biogen, is targeted to treat people living with MND who have alterations in the SOD1 gene. Since then, in July 2025, tofersen was approved for marketing authorisation by the Medicines and Healthcare products Regulatory Agency (MHRA). The drug will now be considered by NICE (National Institute for Health and Care Excellence) and SMC (Scottish Medicines Consortium) to determine whether it can be provided by the NHS.

In January, we reported on a project that began in 2019 and completed in 2024, to develop a new tool for supporting care for people with MND – Telehealth in MND, TiM. TiM is helping people with MND in England experience improved, or more convenient, care. We look forward to seeing this scheme evolve and welcome the subsequent development of TiM-R which will enable people affected by MND across the UK to engage with further research.

To support the development of the next generation of research leaders, we welcomed Matt Broadhead to our Scientific Advisory Panel (SAP) as an Early Career Researcher (ECR) in Autumn 2024, following the appointment of Dr Hannah Smith the previous year. ECRs join our SAP to observe the grant application process, providing a valuable opportunity to be part of the decision-making process.

Policy & Campaigning

In April 2024, we took our campaigning to Holyrood and hosted a parliamentary reception to highlight the need for better social care for people with MND. Brian Murphy who is living with the disease spoke passionately about the right to be cared for at home when time is precious. The event was hosted by Bob Doris MSP with attendees hearing from the Minister for Social Care, Mental Wellbeing and Sport, Maree Todd. At the time, the government's emphasis was on the National Care Service Bill which we now know as the Care Reform (Scotland) Bill.

We are passionate about campaigning to improve the lives of people with MND and throughout the year held regular meetings with MSPs to highlight the need for a social care system that is fast enough, and flexible enough, to cope with changing needs as the disease progresses.

Work continued in the area of housing, drawing on our 2022 report entitled 'No time to lose: Addressing the housing needs of people with MND'. Several positive meetings were held with the Minister for Housing, Paul McLennan, and new partnerships were forged with Wheatly Homes and Thenu Housing Association to ensure people with MND are prioritised within their processes.



Fundraising

Our amazing fundraisers continued to inspire us with their dedication and commitment.

This year was a particularly special year for us, celebrating 10 years of the Ice Bucket Challenge. To commemorate this, we launched “A Dip a Day in May” encouraging people to take a cold water dip every day in the month of May. Over **£20,000** was raised during the challenge which in turn created some cold water enthusiasts.

There are too many fundraisers for us to individually mention, but here are some of the highlights:



Louise Burns took part in the TCS London Marathon in honour of her neighbour who was diagnosed with MND. Louise raised over **£6,000**.



In September, Mert Zorlu, who is living with MND, took on the AJ Bell Great Scottish Run.



A team from Skills Development Scotland walked, cycled and ran 1,000 miles for their much-loved friend and colleague, David Irvine.



Kelly Huxtable took on a trek to Everest Base Camp in memory of a friend.



Jeff Dobson ran an incredible seven marathons in seven days in support of his father who is living with MND.



Sharon Watson hosted an afternoon tea in memory of her mum.



Marie Millar took on the Edinburgh Kiltwalk in memory of her husband who passed in 2024.



Gemma Catton raised funds through a daily sock challenge in memory of her mum, Wilma.



Michael Hopkins took on a 5K-a-day challenge this year as a tribute to a family friend battling the disease.

Andy Huxtable hosted a golf day at Royal Troon Golf Club and has achieved an impressive total of over **£222,000** raised for MND Scotland over multiple events and years.

In addition to individual fundraisers, we received great support from corporate partners. Some of the highlights include:

- **£25,000** from Apache in November. Apache raises funds through sales of confectionary and other items offshore and donates the funds to charities. MND Scotland was nominated as a beneficiary by Apache employees, Ross Stewart and Vince Jones.
- Gas Certification Company LTD went sky high for their fundraising, with numerous brave team members taking part in a sky dive. For those who wanted to keep their feet firmly on the ground the company celebrated 10 years of the ice bucket challenge to increase their fundraising even further. If that wasn't enough, they rounded off their fundraising with a charity ball and altogether raised **£15,000**.
- We were fortunate to receive a cheque of **£8,000** from McDonald's in the Community to support our accessible lodges, ensuring they remain free for those affected by MND.
- Diners at the Alchemist in Edinburgh helped to raise **£3,460** when a £1 donation was added on to every bill during the festive season.
- Every gift we receive is special, and gifts left in wills ensure a lasting legacy for loved ones we have lost. **£742,825** was donated through gifts in wills in the financial year 24/25.
- Finally, over **£13,000** was raised by generous employees across the country making monthly donations through Payroll giving.

We are so grateful for the support from Trusts and Foundations that continue to support the work that we do. Below are the list of funders who contributed to our work in 2024/2025:

Alan Davidson Foundation Barrie Benevolent Fund
Broughton Charitable Trust DWT Cargill Fund Ek-Onkar Sewak Trust
Foundation Scotland IBB Trust James T Howat (JTH) Charitable Trust
M&G Mrs J B Wood's Charitable Trust Mrs M A Black Charitable Trust
My Name's 5 Daddie Foundation Netherdale Trust
Princess Anne's Charities Trust Ronald Miller Foundation
Sir Iain Stewart Foundation (Susan Masterton)
St James Place (SJP) Charitable Foundation
St Katharine's Trust (St Katharine's Fund) Templeton Goodwill Trust
The Blackford Trust The John Kemp Charitable Trust
The Meikle Foundation The Nairn Charitable Trust
The Paristamen Charity The Souter Charitable Trust



Support



We supported **92%** of people with MND in Scotland

581

benefit reviews were undertaken, resulting in



£1.4M of generated income



317 adults and **53** children enjoyed quality time at our lodges



Our equipment service provided 373 pieces of vital equipment and cost **£121,051**



571 sessions of counselling support accessed by people affected by MND



26 people accessed our bereavement support service



150 people supported with 187 advocacy challenges



66 people accessed voice banking technology

1,304 Grants totalling

£649,372

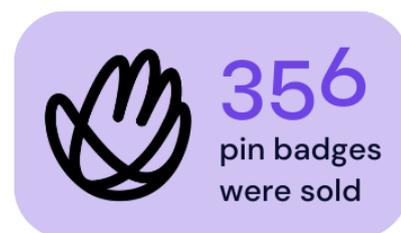
were given to pwMND, carers and bereaved carers



105 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"

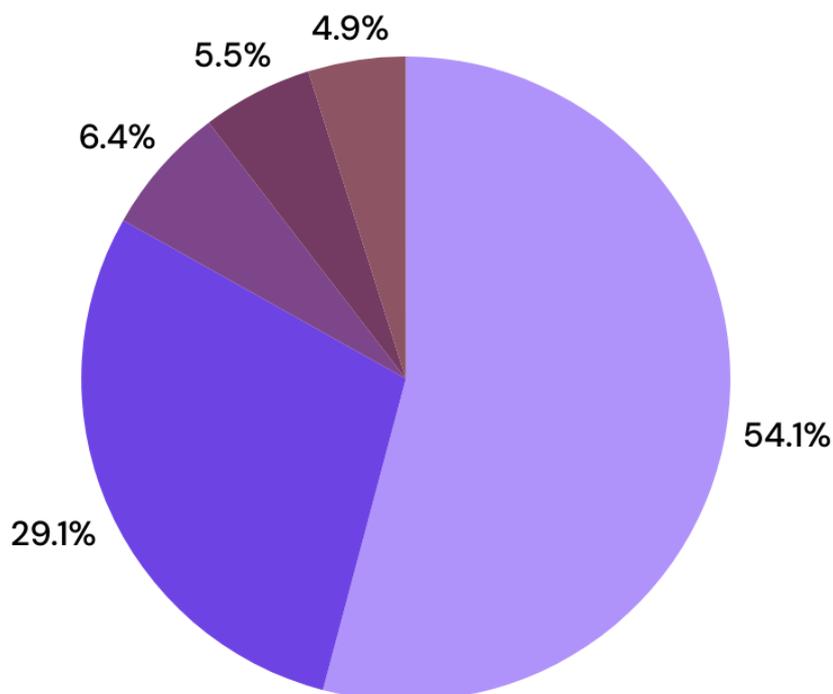
Fundraising



£2,555,969

was raised through donations and legacies this year

Community	£1,383,218
Legacies	£742,825
Grants and Trusts	£164,550
Gift Aid	£141,107
Corporate	£124,197
Membership Fee's	£72



"The work that MND Scotland are doing is so important in 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."

Research



We have spent
£820,204
on research projects
this year.



We funded **18**
research projects in
10 cities throughout
the UK



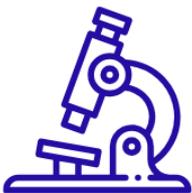
Our funded research
has been presented
60 times
worldwide



300
people in Scotland have
been recruited into
MND - SMART



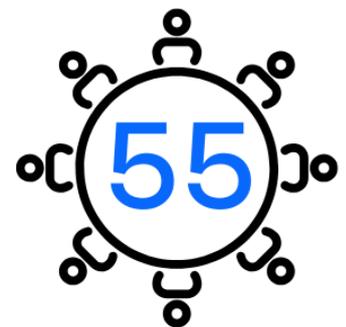
2
MND-SMART drugs have
completed testing



2
MND-SMART drug tests are
ongoing



98
People attended
our LEARN events



55
People attended
our CORE event



22
News articles and
blogs were published

"I enjoyed meeting the amazing people who are researching and driving forward the need for a cure to be found and enjoyed chatting with other people with MND and sharing our experiences of how MND had/has affected our lives."

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 fully effective 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-four 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. Forty years 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.



A picture of our first office on Parnie Street, Glasgow.



Peigi and John Macleod.

Trustees' Report

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are:

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 (continued)

- 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 2024/25 is provided across pages 3-13.

ACHIEVEMENTS & PERFORMANCE

A review of our achievements and performance is provided across pages 3-13.



FINANCIAL REVIEW

The Statement of Financial Activities shows net expenditure for the year of £807,963 (net expenditure 2024 £1,299,792). A total of £755,635 was retained in accumulated funds at the year-end (2024 - £1,563,598). In line with our strategy in 2024-25 to increase our service offerings and investment in research, there was an expected deficit in the year.

Total income for the year reached £2,842,456 (2024 £2,697,268) of which £371,452 were restricted donations to fund specific activities.

The charity's total expenditure for the year was £3,650,419 (2024 -£4,065,519) including expenditure from restricted funds of £456,052 (2024 £588,936).

After the year end, it became clear to the Trustees that the charity was facing financial challenges. Income was not being received in line with the projections. This was driven by general economic challenges such as the cost-of-living crisis impacting charitable donations. At the same time the charity continued to meet its substantial commitments to people and families affected by MND.

The Trustees responded to this challenge by taking the opportunity to undertake a full review of the charity. Budget and projections were reassessed and the structure streamlined. During this time the charity has continued to appreciate the dedicated service of the staff group who remain fully committed to the strategy of the charity.

During this period the Trustees have been keen to ensure that support services continue to be available, and our commitments to research are being met. In addition, since the end of the financial year 24/25, a new interim CEO has taken up post and the Board of Trustees strengthened by several changes in personnel.

Whilst the charity continues to rebuild its reserves and strengthen its research and support offerings, it has been grateful for the continued support of those firms, organisations and individuals who support and fundraise for the charity to allow it to continue to support people and families affected by MND.



Reserves policy

In setting the reserves policy, the Trustees wish to ensure that the charity's core strategic objectives are able to continue in the immediate future and that reasonable future financial contingencies are covered. The Trustees have taken into account the following factors: planned budget deficits, existing commitments, risks associated with existing income streams, risks associated with the development and creation of new services and the risk and effects of any known external factors or contingencies.

The unrestricted reserves of the charity as at 31 March 2025 were £730,635 (2024 £1,441,498).

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 4 years which is greater than total reserves position and could not be met without the continuation of new income to the charity, and income secured from our research project co-funders (MNDA and Anatomical Society).

After the year-end, reserves fell to a level which caused serious concern to the Trustees. As part of the reassessment of the charity, mentioned in the Trustees report, the Trustees have reconsidered the appropriate level of unrestricted reserves that they consider that the charity should hold. The figure is variable depending on the level of ongoing commitments to which the charity is exposed, however, it is likely to be at a level that might be equivalent to a position of between 9- and 12-months' worth of general expenditure, plus specific commitments considered by the Board of Trustees. The Trustees are acutely aware of the challenge of being able to build the unrestricted reserves to that optimal target level whilst also delivering our charitable objectives simultaneously, and hence expect to operate with reserves of below the 9–12 month target in the short-medium term with a longer-term aim of returning towards this. We will also review the policy periodically to ensure that the target level remains appropriate to our circumstances.

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, schemes are set up to provide financial support for specific areas of need that have been identified in the charity's strategic review and are a key component of the charity's care activity. These include Making Time Count Grant, Time for You Grant, Carers Grant, Equipment & Adaptations Grant and Will & Power of Attorney Grant. We were delighted to continue the 'Cost of Living' Grant thanks to our partnership with My Name's Daddie Foundation and their £75,000 contribution.



PLANS FOR FUTURE PERIODS

Looking Forward

We are there 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. In the current financial year, we have reached 92% of people in Scotland with MND, a level we are incredibly proud of. But there is still more to do, not least because we are witnessing increasing numbers of people requiring our assistance.

There are challenges ahead in relation to this. The economic climate continues to bite and we are not immune to that. We do not receive Government funding for our work and so have to turn to 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 remain cautious, and optimistic, 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 March 2025 we have continued to galvanise support for fundraising activities, generating income that allows us to continue delivering the charitable objectives outlined in the Trustees' Report above.

Notable events include; two MND Scotland fun runs in September 2025 in Glasgow and Fife, over 100 participants raising money for MND Scotland at the Edinburgh Marathon Festival in May, Kiltwalks in four cities across Scotland, and 37 people taking on a firewalk in Aberdeen in September.

Across November and December 2025, we ran our first online raffle in partnership with RaiseHero. In December, we also supported the Kevin Sinfield – 7 in 7 Together challenge in Dundee. The seven day challenge raised over £1.7 million in total to be distributed to the charity partners. Our Christmas Appeal 2025 also generated income and raised awareness for the charity.

We have continued to receive generous support from corporate partners and have been fortunate to be selected as Charity of the Year by a number of organisations. We have also successfully applied for and secured support from trusts and grants.

Finally, 2026 is the 45th anniversary of the foundation of the charity and we are planning a number of activities throughout the year to celebrate this milestone and raise funds for our charitable objectives.



STRUCTURE, GOVERNANCE & 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. The total number of such guarantees as at 31 March 2025 was 586.

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

All business is retained at main Board level to ensure that all Trustees approve matters of strategy and principle and have appropriate oversight of performance against agreed plans and budgets, as well as review.

Trustees who served during the year are listed as follows:

Adrian Murphy (Chair, resigned October 2025)
Elizabeth McRobb (Vice Chair, Co-Chair from October 2025)
Callum Paterson (appointed June 2025, Co-Chair from October 2025)
Catherine Deborah Atkins (resigned 3 December 2024)
Andy Bethell (appointed January 2026)
Graham Binnie
Scott Bryson
David Buglass (resigned 31 March 2025)
Myles Fitt
Bryan Garvie (resigned January 2026)
Angharad Low (appointed June 2025, resigned September 2025)
Sarah Margaret Kennedy (resigned 5 July 2024)
Donald Macleod (resigned August 2025)
David McGraw (appointed November 2025)
Jack McInnes (appointed June 2025, resigned September 2025)
Linda Reid (appointed October 2025)
Richard Ribchester
Christine Wilson (appointed June 2025)

Executive Management

Operational responsibilities and the day to day running of MND Scotland is carried out by the Executive Leadership Team (to September 2025) or Senior Leadership Team (from October 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)
Eleanor Marshall – Head of Communications, Marketing & Fundraising (from October 2025)
Nicola Povey – Head of Support Development (from July 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 & 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 TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2025

Statement of Trustees' Responsibilities

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

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

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



STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2025

Disclosure of information to auditors

In so far as the Trustees are aware: There is no relevant audit information of which the charitable company's auditors are unaware, and The Trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

TC Group (previously Alexander Sloan LLP) were reappointed as auditors of the charitable company. In accordance with the company's articles, a resolution proposing that TC Group be reappointed as auditor of the company will be put at a General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the Trustees on 02 March 2026 and signed on their behalf by:



Callum Paterson
Director and Current Co-Chair, Board of Trustees



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF MND SCOTLAND

Opinion on financial statements

We have audited the financial statements of MND Scotland (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of 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 2025 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material uncertainty related to going concern

We draw attention to note 27 in the financial statements where the trustees explain financial challenges which have been encountered, and which have caused available unrestricted reserves to fall to a sub-optimal level. The trustees also note their response to these challenges post year end. The events and conditions described in note 27, along with the other matters as set forth in note 2 (critical estimates and judgements), indicate that a material uncertainty exists that may cast significant doubt on the charity's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF MND SCOTLAND

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.

Opinion 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters where the Companies Act and Charities Accounts (Scotland) Regulations 2026 (as amended) require us to report to you if, in our opinion:

- adequate accounting records have not been kept; 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 AND TRUSTEES OF MND SCOTLAND

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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 Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland Act) 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF MND SCOTLAND

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 charity, 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 charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

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

Audit response to risks identified

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 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 AND TRUSTEES OF MND SCOTLAND

Audit response to risks identified (continued)

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: [http:// www.frc.org.uk/auditorsresponsibilities](http://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 charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charity'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 charity'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 charity, the charity's members as a body, and the charity'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

**180 St Vincent Street
Glasgow
G2 5SG**

Date : 4/3/2026

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Income					
Donations and legacies	3	2,413,383	142,586	2,555,969	1,881,766
Charitable activities	4	-	228,866	228,866	675,998
Other trading activities	5	24,390	-	24,390	113,370
Investments	6	33,231	-	33,231	26,134
Total Income		2,471,004	371,452	2,842,456	2,697,268
Expenditure on:					
Raising Funds	7	535,959	-	535,959	546,649
Charitable Activities	8	2,658,408	456,052	3,114,460	3,518,870
Total Expenditure		3,194,367	456,052	3,650,419	4,065,519
Net gains on investments	14	-	-	-	68,459
Net outgoing resources before transfers		(723,363)	(84,600)	(807,963)	(1,299,792)
Gross transfers between funds		12,500	(12,500)	-	-
Net expenditure for the year/ Net movement in funds		(710,863)	(97,100)	(807,963)	(1,299,792)
Total funds brought forward		1,441,498	122,100	1,563,598	2,863,390
Total funds carried forward		730,635	25,000	755,635	1,563,598

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 the Companies Act 2006.

BALANCE SHEET AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Intangible assets	15		16,309		22,065
Tangible assets	16		290,100		312,453
			<u>306,409</u>		<u>334,518</u>
Current assets					
Stocks	17	12,333		17,614	
Debtors	18	444,605		590,235	
Investments	19	869,955		1,122,139	
Cash at bank and in hand		100,530		423,112	
		<u>1,427,423</u>		<u>2,153,100</u>	
Creditors: amounts falling due within one year	20	<u>(978,197)</u>		<u>(924,020)</u>	
Net current assets			<u>449,226</u>		<u>1,229,080</u>
Total assets less current liabilities			<u><u>755,635</u></u>		<u><u>1,563,598</u></u>
Income funds					
Restricted funds	22		25,000		122,100
Unrestricted funds			730,635		1,441,498
			<u>755,635</u>		<u>1,563,598</u>

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 02 March 2026.



 Callum Paterson, Trustee, Co-Chair of the Board

Company Registration No. SC217735

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	24		(602,963)		(730,659)
Investing activities					
Purchase of tangible fixed assets		(5,034)		(52,810)	
Transfers to investment plan		-		(6,000)	
Withdrawal from investment plan		-		698,805	
Interest received		33,231		26,134	
Net cash generated from investing activities			28,197		666,129
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(574,766)		(64,530)
Cash and cash equivalents at beginning of year			1,545,251		1,609,781
Cash and cash equivalents at end of year			970,485		1,545,251
Relating to:					
Cash in hand			100,530		423,112
Notice deposits (less than 3 months)			869,955		1,122,139
Total cash and cash equivalents			970,485		1,545,251

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting policies

Charity information

MND Scotland is a private company limited by guarantee incorporated in Scotland. The registered office is 6th Floor Merchant Exchange, 20 Bell Street, Glasgow, G1 1LG, Scotland. 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.

Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Going concern

As detailed in the Trustees Annual Report and note 27, post year end the charity has undertaken a full review of operations and activities and reorganisation of its structure.

The Trustees have also appraised their financial projections to 31 March 2027, with critical estimates and 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.

Charitable funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the fund.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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, recognition 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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Income (continued)

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.

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.

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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Expenditure (continued)

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.

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.

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
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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 provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold Property	3.33% straight line
Fixtures, fittings and equipment (HQ)	20% straight line
Fixtures, fittings and equipment (Holiday properties)	10% straight line
IT Equipment	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 net income/(expenditure) for the year.

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).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Stocks

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

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.

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 other 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 trade creditors and other creditors, 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 2025

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.

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.

Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

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.

In preparing the financial statements, the Trustees have made judgements regarding the allocation of support costs to the individually reported activities of the charity. Details of the apportionment basis are included in the notes to the financial statements.

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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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.

Going Concern & Financial Forecasts

The Trustees have determined that it is appropriate to prepare the accounts on a going concern basis, supported by financial projections prepared to 31 March 2027. These projections are, by nature, subject to uncertainty – particularly for a charity like ours that relies heavily on voluntary income and donations, which can be inherently difficult to forecast.

The charity has estimated income using historical estimates and on a prudent basis. The Trustees have confidence that their estimates of income are achievable, but are cognisant that income arises mainly from voluntary donations, the quantum of which is subject to external economic forces.

The financial projections also reflect the considerable efforts to manage controllable costs within the business plan, including the careful oversight of grants and other financial commitments. The successful implementation of the business plan also relies upon the continued support of our dedicated staff group, whose efforts are integral to the charity's operations.



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

3. Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and gifts	1,477,606	29,809	1,507,415	1,332,010
Legacies receivable	645,198	97,627	742,825	321,689
Grants & Trusts	149,400	15,150	164,550	47,000
Membership fees	72	-	72	176
Tax reclaimed on gift aid	141,107	-	141,107	180,891
	<u>2,413,383</u>	<u>142,586</u>	<u>2,555,969</u>	<u>1,881,766</u>
For the year ended 31 March 2024	<u>1,863,010</u>	<u>18,756</u>		<u>1,881,766</u>
Donations and gifts				
General donations	252,866	1,233	254,099	261,288
In memory	150,385	3,576	153,961	258,337
Fundraising events	973,271	-	973,271	686,301
Corporate donations	99,197	25,000	124,197	123,181
Collection cans	1,887	-	1,887	2,903
	<u>1,477,606</u>	<u>29,809</u>	<u>1,507,415</u>	<u>1,332,010</u>

4. Charitable activities

	2025 £	2024 £
Trusts & Foundations	203,866	342,749
Scottish Government / Medical Research Council	25,000	333,249
	<u>228,866</u>	<u>675,998</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

5. Other trading activities

	2025	2024
	£	£
Fundraising events	-	57,287
Fun run	10,551	4,056
Dinner & Ball	200	36,528
Adapted holiday accommodation	2,525	5,361
Merchandise	4,652	3,954
Christmas sales	6,462	6,184
Other trading activities	24,390	113,370

6. Investments

	2025	2024
	£	£
Interest receivable	33,231	26,134

7. Raising funds

	2025	2024
	£	£
<u>Fundraising and publicity</u>		
Travel & Expenses	3,597	1,784
Premises & running costs	37,847	66,473
Event costs	64,992	56,472
Merchandise	21,862	24,485
Legal & professional	8,090	7,288
Staff costs	286,697	252,998
Support and governance costs (see note 10)	112,874	137,149
	535,959	546,649

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

8. Charitable activities

	Care Advisory Service	Research	Information Service	Total 2025	Total 2024
	£	£	£	£	£
Staff costs	404,146	110,628	211,308	726,082	751,253
Depreciation and impairment	17,053	-	-	17,053	15,337
Clinical care costs	139	-	-	139	4,379
General office costs	-	-	25,332	25,332	44,011
Equipment store running costs	-	-	-	-	2,181
Equipment and loans	113,913	-	-	113,913	102,013
Equipment maintenance & delivery	7,138	-	-	7,138	9,006
Production of publications	-	-	1,210	1,210	682
Premises & running costs	25,239	-	-	25,239	35,109
Activity costs	29,043	-	49,868	78,911	109,923
Advertising	-	-	-	-	5,960
Travel and expenses	3,418	3,418	3,418	10,254	13,657
	600,089	114,046	291,136	1,005,271	1,093,511
Grant funding of activities (see note 9)	649,372	820,204	-	1,469,576	1,648,184
Share of support costs (see note 10)	218,809	218,809	182,340	619,958	759,853
Share of governance costs (see note 10)	6,938	6,937	5,780	19,655	17,322
	1,475,208	1,159,996	479,256	3,114,460	3,518,870
Analysis by fund					
Unrestricted funds	1,279,789	899,363	479,256	2,658,408	
Restricted funds	195,419	260,633	-	456,052	
	1,475,208	1,159,996	479,256	3,114,460	
For the year ended 31 March 2024					
Unrestricted funds	1,386,502	1,020,178	523,254		2,929,934
Restricted funds	74,002	514,934	-		588,936
	1,460,504	1,535,112	523,254		3,518,870

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

9. Grants payable

	Care Advisory Service	Research	Total 2025	Total 2024
	£	£	£	£
Grants to institutions:				
University of Edinburgh	-	422,803	422,803	617,905
King's College London	-	49,065	49,065	125,784
Sheffield Institute for Translational Research	-	88,635	88,635	139,928
University of East Anglia	-	-	-	21,605
University of St Andrews	-	-	-	2,218
University of Dundee	-	-	-	5,100
University of Nottingham	-	(67)	(67)	51,524
University of Aberdeen	-	-	-	21,500
University of Glasgow	-	2,498	2,498	44,678
Newcastle University	-	59,206	59,206	-
University of Oxford	-	93,897	93,897	92,079
Scottish Government Chief Scientist Office	-	104,167	104,167	20,833
Gordon Aikman - NHS	-	-	-	(25,000)
		820,204	820,204	1,118,154
Grants to individuals	649,372	-	649,372	530,030
	649,372	820,204	1,469,576	1,648,184

During the year grants of £649,372 (2024: £530,030) were paid to individuals. 1304 grants benefitted 629 unique individuals (2024: 555) ranging from £62 to £1,500 in accordance with the charity's objectives.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

10. Support costs

	Support costs	Governance costs	2025	2024
	£	£	£	£
Staff costs	463,783	-	463,783	547,687
Depreciation	16,090	-	16,090	14,956
Travel & expenses	1,776	-	1,776	2,849
Premises & running costs	247,715	-	247,715	328,453
Legal & professional	-	177	177	6,150
Audit	-	22,876	22,876	14,037
Trustees' expenses	-	70	70	192
	<u>729,364</u>	<u>23,123</u>	<u>752,487</u>	<u>914,324</u>
Analysed between				
Fundraising	109,406	3,468	112,874	137,149
Charitable activities	619,958	19,655	639,613	777,175
	<u>729,364</u>	<u>23,123</u>	<u>752,487</u>	<u>914,324</u>

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:

	2025	2024
Fundraising costs	15%	15%
Care advisory service	30%	30%
Research	30%	30%
Information service	25%	25%

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

11. Net movement in funds

	2025	2024
	£	£
Net movement in funds is stated after charging/(crediting)		
Fees payable to the company's auditor for the audit of the company's financial statements	22,876	14,037
Amounts payable to auditors for non-audit services	2,191	2,108
Depreciation of owned tangible fixed assets	27,387	24,536
Amortisation of intangible assets	5,756	5,757
Operating lease charges	82,082	81,073
	<u>82,082</u>	<u>81,073</u>

12. Trustees

None of the Trustees (or any persons connected with them) received any emoluments from the charity during the year. During the year £70 was paid to 1 trustee (2024: £192 to 4 trustees) in respect of reimbursement of travel expenses.

13. Employees

Number of employees

The average monthly number employees during the year was:

	2025	2024
	Number	Number
Fundraising	9	7
Charitable activities	21	21
Management	4	4
	<u>34</u>	<u>32</u>

Employment Costs

	2025	2024
	£	£
Wages and salaries	1,217,961	1,234,284
Social security costs	120,080	125,855
Other pension costs	92,533	88,055
	<u>1,430,574</u>	<u>1,448,194</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

13. Employees (continued)

During the year, the charity paid termination/redundancy payments to one staff member (2024: one) totalling £6,152 (2024: £14,500).

The key management personnel of the charity comprise the Trustees, the Chief Executive Officer/ Interim Chief Executive Officer and the Executive/Senior Leadership Team which is made up of:

Executive Leadership Team (to July 2025): Director of Operations, Director of Support Development, Director of Research.

Senior Leadership Team (from July 2025): Director of Research, Head of Support Development, Head of Fundraising (until October 2025), Head of Communications and Marketing (Head of Communications, Marketing and Fundraising from October 2025).

The total employee benefits of the key management personnel for the charity were £303,159 (2024: £320,910).

The number of employees whose annual remuneration was £60,000 or more were:

	2025 Number	2024 Number
£60,001 to £70,000	1	1
£80,001 to £90,000	1	1
	<u>1</u>	<u>1</u>

14. Net gains on investments

	2025 £	2024 £
Gain on sale of investments	-	68,459
	<u>-</u>	<u>68,459</u>



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

15. Intangible fixed assets

	Software
	£
Cost	
At 1 April 2024 and 31 March 2025	<u>28,781</u>
Amortisation and impairment	
At 1 April 2024	6,716
Amortisation charged for the year	5,756
At 31 March 2025	<u>12,472</u>
Carrying amount	
At 31 March 2025	<u><u>16,309</u></u>
At 31 March 2024	<u><u>22,065</u></u>

16. Tangible fixed assets

	Leasehold Property	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
At 1 April 2024	375,467	85,903	461,370
Additions	-	5,034	5,034
At 31 March 2025	<u>375,467</u>	<u>90,937</u>	<u>466,404</u>
Depreciation and impairment			
At 1 April 2024	116,900	32,017	148,917
Depreciation charged in the year	15,017	12,370	27,387
At 31 March 2025	<u>131,917</u>	<u>44,387</u>	<u>176,304</u>
Carrying amount			
At 31 March 2025	<u><u>243,550</u></u>	<u><u>46,550</u></u>	<u><u>290,100</u></u>
At 31 March 2024	<u><u>258,567</u></u>	<u><u>53,886</u></u>	<u><u>312,453</u></u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

17. Stocks

	2025	2024
	£	£
Christmas stock	600	2,176
Branded merchandise	11,733	15,438
	<u>12,333</u>	<u>17,614</u>

18. Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	<u>444,605</u>	<u>590,235</u>

19. Current asset investments

	2025	2024
	£	£
Bank deposits	<u>869,955</u>	<u>1,122,139</u>



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

20. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	154,579	74,766
Grants Payable	642,910	699,600
Other taxation and social security	79,261	100,331
Other creditors	42,877	14,670
Accruals and deferred income	58,570	34,653
	978,197	924,020
	978,197	924,020

21. Retirement benefit schemes

Defined contribution schemes

Employees are eligible to join a defined contribution scheme managed by The Pensions Trust (TPT). The charity contributes 7.5% (2024: 7.5%) of pensionable salary. These contributions totalled £92,533 in the year (2024: £88,055). The pension costs outstanding at 31 March 2025 totalled £26,229 (2024: £14,405).

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 £1,307 (2024: £1,198) was made during 24/25 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 2025

22. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 March 2025
	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
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

Purposes 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 Dottie 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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

23. Analysis of net assets between funds

	General fund	Restricted funds	Total
	£	£	£
Fund balances at 31 March 2025 are represented by:			
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

	General fund	Restricted funds	Total
	£	£	£
Fund balances at 31 March 2024 are represented by:			
Intangible fixed assets	312,453	-	312,453
Tangible assets	22,065	-	22,065
Current assets/(liabilities)	1,106,980	122,100	1,229,080
	1,441,498	122,100	1,563,598

24. Cash generated from operations

	2025	2024
	£	£
Deficit for the year	(807,963)	(1,299,792)
Adjustments for:		
Investment income recognised in statement of financial activities	(33,231)	(26,134)
Loss on disposal of tangible fixed assets	-	333
Gain on disposal of investments	-	(68,459)
Depreciation and amortisation of fixed assets	33,143	30,293
Movements in working capital:		
Decrease/(increase) in stocks	5,281	(5,222)
Decrease in debtors	145,630	102,908
Increase in creditors	54,177	535,414
Cash absorbed by operations	(602,963)	(730,659)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

25. Financial commitments, guarantees and contingent liabilities

At 31st March 2025, MND Scotland had outstanding commitments to research awards of £1,543,870. These are partly funded by secured partnership funding, leaving MND Scotland's own net commitment as £1,510,785.

In December 2025 MND Scotland and MND Association varied a joint funding agreement they have in relation to MND-SMART Clinical Trials. This variation reduced MND Scotland's overall financial contribution by £1,000,000 whilst still preserving the combined joint funding to the programme.

This reduces the value MND Scotland's financial commitments of £1,510,785 noted above to £510,785. These include multi-period/year awards, with the estimated timing of when these grant awards become recognisable as liabilities of the charity (based on fulfilment of conditions by the awardees) as follows:

2025/26 : £193K
2026/27 : £195K
2027/28 : £123K

Our fulfilment of these awards is of the utmost 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.

Separately, at the 31st March 2025, there was a commitment for the wills & power of attorney service of £Nil (2024 : £25,430).

26. Operating lease commitments

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:

	2025	2024
	£	£
Within one year	82,874	82,003
Between one and five years	123,224	193,816
In over five years	184,397	186,033
	390,495	461,852
	390,495	461,852

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

27. Events after the reporting date

As reported in the Trustees Annual Report, it became clear to the Trustees that the charity was facing financial challenges. Income was not being received in line with our projections. This was driven by general economic challenges such as the cost-of-living crisis impacting charitable donations. At the same time the charity continued to meet its substantial commitments to people and families affected by MND. With a cost base materially exceeding the level of available income, unrestricted reserves were declining to a concerning level.

The trustees responded to this challenge by taking the opportunity to undertake a full review of the charity which was completed subsequent to the year-end date. This resulted in an action plan being approved by the Board of Trustees and enacted by the senior leadership and staff team before the end of the calendar year 2025. Budgets and projections were reassessed and the charity's structure streamlined. Continuing commitments to ongoing research were carefully reviewed, and appropriate variation to our contribution to MND-SMART trials finalised as outlined in note 25.

The Trustees believe that the changes driven by the action plan will allow the charity to re-balance costs against available voluntary income and, over time, rebuild its reserves and strengthen its research and support offerings. Albeit at an early stage, the initial results of the action plan are positive, and this will continue to be closely monitored and updated where necessary.

28. Related party transactions

There were no disclosable related party transactions during the year (2024: none).



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

29. Comparative Statement of Financial Activities

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
<u>Income and endowments from:</u>				
Donations and legacies	1,863,010	18,756	1,881,766	2,293,992
Charitable activities	-	675,998	675,998	263,996
Other trading activities	113,370	-	113,370	222,732
Investments	26,134	-	26,134	16,063
Total income	2,002,514	694,754	2,697,268	2,796,783
<u>Expenditure on:</u>				
Raising funds	546,649	-	546,649	558,634
Charitable activities	2,929,934	588,936	3,518,870	3,484,092
Total resources expended	3,476,583	588,936	4,065,519	4,042,726
Net gains on investments	68,459	-	68,459	(40,660)
Net outgoing resources before transfers	(1,405,610)	105,818	(1,299,792)	(1,286,603)
Gross transfers between funds	15,962	(15,962)	-	-
Net expenditure for the year/ Net movement in funds	(1,389,648)	89,856	(1,299,792)	(1,286,603)
<u>Reconciliation of funds:</u>				
Total funds brought forward	2,831,146	32,244	2,863,390	4,149,993
Total funds carried forward	1,441,498	122,100	1,563,598	2,863,390



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Founders: John and Peigi Macleod
Royal Patron: HRH Princess Royal