

TOURETTE SCOTLAND

ANNUAL REPORT
2025



**TOURETTE
SCOTLAND**
SUPPORTING
WHAT MAKES US TIC

Table of Contents

Page 3	A Message from the Chairperson
Page 4	Our Mission
Page 5	Outreach
Page 6	Our Journey with “I Swear”
Page 7	Scottish Parliament
Page 8	Disability Summit
Page 10	Police Scotland
Page 11	Fordell Firs
Page 13	Meet the Team
Page 14	Financial Statements and Accounts

A Message from the Chairperson

First, I would like to thank my predecessor, Sarah McClory, for everything she has done for the Charity through her years as Chair. I am delighted to take on this role and to continue to work alongside such a passionate and supportive community dedicated to improving awareness and education of Tourette Syndrome and supporting those living with Tourette's.

My motivation comes from a strong belief that awareness, understanding and inclusion can create lasting and meaningful change. Over the year ahead, I am committed to continuing efforts to have Tourette Syndrome included in the SIGN guidelines, helping to ensure more consistent diagnostic pathways, standards of care and access to appropriate treatments.

Another key priority will be to further raise education and awareness of Tourette Syndrome throughout both the education and health sectors. By promoting understanding and providing accurate information, we can help reduce stigma, improve support and encourage more inclusive environments for individuals in the Tourette's community and their families. A society where everyone feels valued and heard.

I am excited for the year ahead and the opportunities we have together to make a meaningful and positive impact.

Andrena Duncan

Our Mission

Tourette Scotland is inclusive, understanding, and supportive to all. Not only do we offer support in the form of outreach, profiles and support groups, we also run fundraising events, awareness sessions and training. We work hard to provide information, support, and acceptance to everyone living with TS and we continue to work towards our four main goals.

1. **Support the lives of those living with Tourette Syndrome, their families and associates**
2. **Create an inclusive society for those living with Tourette Syndrome**
3. **Educate and raise awareness about Tourette Syndrome and its associated conditions**
4. **Improve the quality of, and access to services for those living with Tourette Syndrome**

We are always learning and looking to improve our knowledge so that we can better support our members. We work with Tourette's charities across the world hoping to learn more about the condition and the variety of ways that it can affect individuals and the people around them.



Outreach

In 2025, we managed to complete 113 initial Outreach sessions with a further 85 follow-up appointments. The outreach calls included general questions about Tourette's and the co-existing conditions, support with work and school issues, questions about the diagnostic pathway and support and advice for families in crisis. Our follow-up sessions covered a varied array of needs, including Personal Profiles, Tic Attack Plans, and help with ADP and CDP applications. This is a huge increase in the number of people we have reached, and the service is growing in demand all the time. We now have a waiting list for our services and hope to enlist more outreach workers to help keep waiting times to a minimum.

“

Very informative, relaxed atmosphere to chat and gain further knowledge and information about Tourette's. Up until recently we have been in the dark with regards to gaining advice or information, but this has completely changed since being introduced and involved with Tourette's Scotland.

The outreach worker was able to share some of her experiences, and this was helpful for enabling me to rethink or remember issues that my son experiences or could experience in the future.

The organisation has shown itself to do over and above to try and help our son and us as parents to follow the best pathway to support him in his future.

This was a great service that the charity provides, and I look forward to Christopher having a Tourette's profile done in the future. ★★★★★

“

The outreach worker has a great knowledge of Tourette's Syndrome as well as support and strategies to help manage it. She was very empathetic, patient and proactive at helping families get the support they need, e.g. referring to in house OT for profile, providing training and insight to schools to better understand the condition. The work she and the whole Tourette Scotland team do, is invaluable and has changed our daughter's life for the better. Thanks for everything you do. ★★★★★

”

“

Every contact we had with Tourette Scotland was smooth, highly efficient, professional and caring. A Tourette's Profile has been created for my daughter, with her input which is essential for her getting the support she requires to maintain access to High School. I know that we can approach again for help in the future if required. A highly recommended and essential service in Scotland for those people and their families with Tourette's Syndrome. ★★★★★

”

Our Journey with “I Swear”



At Tourette Scotland, we are incredibly proud to have played a key role in the production of "I Swear", the powerful new biopic, telling the life story of legendary Tourette Syndrome campaigner, John Davidson MBE.

For us, this project was a vital opportunity to ensure that Tourette Syndrome was portrayed with the depth, sensitivity, and accuracy it deserves, and we were delighted to have been asked to be involved.

Throughout the filmmaking process, Tourette Scotland acted as a bridge between the film team and the lived experience of our community. We worked with lead actor Robert Aramayo as he prepared to step into John's shoes, by facilitating honest, direct conversations between Robert and many of our members. This helped him move beyond the common Tourettes' stereotypes, to understand the complex, everyday reality of living with Tourette Syndrome.

Many of our Tourette Scotland Community were involved with filming, being recruited as supporting artists, which lent an added layer of credibility to the film.

To us, I Swear is more than just a film; it is a landmark educational tool. We believe it beautifully captures the resilience and humour of our community, and we are honoured to have supported John's legacy in bringing this story to life.

Scottish Parliament

2025 marked a truly historic milestone for the Tourette's Community in Scotland. For the first time, the Scottish Parliament held a dedicated debate on Tourette Syndrome, sparked by the increased visibility from the acclaimed film "I Swear". This attention helped fuel a productive conversation on the condition, and the community was keen to utilise this to its fullest. Tourette Scotland volunteer Alan Morton and his wife Lisa approached Sarah Boyack MSP for Lothian, and after securing her support, she raised a motion (S6M-19389) in the Scottish Parliament for improved awareness, training and national guidelines on Tourette Syndrome. With hope for real change now in sight, the community came together and reached out to MSPs across the country. This led to cross-party support from 39 MSP's, indicating a broad consensus on the need for change.



The parliamentary session highlighted the achievements of individuals from the Tourette's community and raised urgent issues, including the inconsistent availability of healthcare and the need for clear national standards. MSPs encouraged the Government to collaborate with Tourette Scotland to utilise the training and provisions offered. They addressed concerns about inadequate educational support, emphasising the right to inclusive learning environments for all pupils.

Following the success of the Tourette's debate, Sarah Boyack MSP has continued to offer her support, and we are looking at a potential roundtable discussion to take place in Parliament. This forum aims for community members to share their experiences directly, fostering the development of a concrete plan moving forward. We aim to continue to push for a clear pathway for Tourette Syndrome diagnosis across all local authorities, and that Tourette Syndrome be named in the upcoming Learning Disabilities, Autism and Neurodiversity Bill.

Disability Summit

In February, we attended the Disability Summit at the Scottish Parliament on behalf of the Tourette's Community. This was not only an opportunity to contribute to policy discussions but to ensure that lived experiences were represented in the spaces where decisions are made. The event itself showed how areas and events can be accessible, inclusive and welcoming and that this can be achieved with understanding and minimal effort.

A number of key themes were explored throughout the day, including education, transport and voting, each of which highlighted shared challenges faced by the Tourette's Community, Neurodivergent and Disabled people alike.



Transport was another area of focus. Limited accessibility and understanding can create real barriers such as missed appointments, challenges in accessing education and employment and increased social isolation. We also highlighted that many individuals with Tourette's experience anxiety around travelling, often due to concerns about safety and a lack of public understanding of the condition. This can significantly impact both their confidence and independence.

In discussions about education, there was a clear emphasis on the need for a more holistic, collaborative approach to supporting children and families. We shared that for those with Tourette's, relatively small adjustments, such as flexibility, increased awareness, and appropriate support, can make a huge difference. With the right environment, individuals in our community can be empowered to reach their full potential.



One of the most thought-provoking discussions centred on voting. For someone with Tourette's, entering a quiet polling station where silence is expected can be an intimidating experience. The fear of being judged or challenged can discourage participation. This can leave individuals feeling unable to exercise their right to vote, and as we know, YOUR VOTE MATTERS. We discussed how the voting process could be made more accessible, ensuring that everyone is able to take part without fear or anxiety.

Attending the Disability Summit on behalf of Tourette Scotland allowed us to connect with others and contribute to wider discussions on disability rights and inclusion. Most importantly it reinforced the importance of making sure Tourette's is recognised and included in shaping a more accessible and understanding society.

Tourette Scotland continues to engage with Police Scotland and NHS bodies to address daily challenges faced by those with Tourette's. Initiatives including training emergency responders, medical professionals, and care staff as part of a Continuing Professional Development (CPD).

We are delighted that Tourette Syndrome is now placed firmly on the political agenda in Scotland, aiming to secure tangible improvements in awareness, support and inclusivity. Tourette Scotland and the community continue to be driven by hope, collaboration and the shared vision of a more understanding future for all living with Tourette's.

Police Scotland

Our new Chairperson, Andrena, and Sarah were delighted for the opportunity to meet with Police Scotland on the 2nd April. It was a fantastic opportunity to share the concerns our community has about interactions with Police Scotland, as well as our concerns regarding Hate Crime Reporting. It was a very positive meeting and was fantastic to experience such a warm welcome and their genuine desire to support our community.

We've identified some key actions, and we will now work collaboratively with Police Scotland and other partner agencies to increase awareness, understanding, and support for our Tourette's community. Watch out for updates in the coming months!



Fordell Firs

Our annual weekend camp at Fordell Firs was so much fun again this year. 17 families living with Tourette Syndrome joined us at a weekend residential camp where they could meet other families in similar circumstances as themselves. This included 7 new families who had never been before, and most of them had never met anyone else living with Tourette's. We acknowledge the isolation many families experience in their everyday lives, and the opportunity to meet others who truly understand their challenges can be life-changing. We like to keep a mix of new families and those who have attended previously, as our feedback tells us this really helps share peer support, help families feel included, and build connections. People often gain comfort from others who are further along in their Tourette's journey.



“

“Our 11-year-old; L has Tourette's. He was very nervous about the weekend however from the moment we got there he was so comfortable around everyone, and I have never seen him tic so freely. L told us he felt safe around everyone and didn't feel judged as he sometimes does when out in public. He also met new friends one of which he is keeping in touch with. L said he felt much better to know that he wasn't the only person with Tourette's. It was also lovely that L's younger brother could be involved, it was great for him to meet other people with Tourette's.

As parents, the opportunities to engage with other parents and carers of children with Tourette's was invaluable to us. The MAD group talk, and other workshops were great, it was good to be able to hear other people's experiences and advice for how to support children with Tourette's.

This weekend was so invaluable to us as a family and benefited each one of us in different ways. We would love to attend again next year!”

”

During the weekend, we arrange activities to encourage teamwork and forge relationships, and run workshops to help families explore the health and well-being aspects of caring for young people with complex needs. Activities this year included zip line, crate climbing, 3G swing, caving, water slide, crafts, bonfire, giant boxing gloves/sumo, and t-shirt designing. Our parent carer workshops included a support question-and-answer session, a delve into the neuroscience behind some coexisting conditions, and a look at how art and other creative activities can support mental health and wellbeing. Young people are always encouraged to step out of their comfort zones, try new activities, and find ways to support each other. Group leaders are volunteer young people who have previously attended and have Tourette's themselves, which creates an instant bond with the group members.



Bringing families together in this environment allows them to relax, feel part of a community, and have fun. The opportunity to challenge themselves and experience activities they may never have done before builds a tremendous sense of achievement and increases confidence. Having the camp as a residential weekend allows families to engage with others in similar circumstances, gain peer support, learn more about Tourette's and learn strategies from others attending.

These camps offer a friendly, welcoming, supportive and fun environment for the whole family. Spending time with people who genuinely understand can have a massive impact; it reduces isolation, boosts confidence, relieves some of the tension and allows families to relax knowing they are heard and understood.

Meet the team

Committee:



**ANDRENA
DUNCAN**
Chairperson



**GILLAN
MACPHERSON**
Vice Chair



**CAROL
GILMOUR**
Secretary



**DEREK
MILLER**
Treasurer



**LAUREN
REID**
Trustee



**ANDREA
LEE**
Trustee

Staff:



**KYLA
MCDONALD**
Project Manager



**SARAH
MCCLORY**
Sessional Worker
(Profiles)



**ELAINE
SMURTHWAITE**
Sessional Worker
(Benefits support)



**REBECCA
SAKS**
Sessional Worker
(Profiles)

Volunteers:



**NIA
DUNCAN**



**ROSS
MACPHERSON**



**ALICE
FLINT**



**LYNDSAY
HAY**



**CAT
BRUCE**



**MIKE
MCDONALD**



**ALAN
MORTON**



**MARK
FREEMAN-
FERGUSSON**



**ZOE
HALL**



**GAYLE
SKINNER**



**IONA
MCDONALD**



**DAVID
MACPHERSON**

TOURETTE SCOTLAND

FINANCIAL STATEMENTS & ACCOUNTS



**TOURETTE
SCOTLAND**
SUPPORTING
WHAT MAKES US TIC

REFERENCE AND ADMINISTRATIVE DETAILS

Chairperson:

Andrena Duncan

Trustees:

Derek Miller, Treasurer
Lauren Reid
Gillian Macpherson
Carol Gilmour
Andrea Lee

Principle Office:

Inveralmond Business Centre
Auld Bond Road
Perth
PH1 3FX

Charity Registration No:

SC021851

Independent Examiner:

Alexander J Fyfe M.A.A.T., C.A., DCha.
Morris & Young Chartered
Accountants
6 Atholl Crescent
Perth
PH1 5JN

TRUSTEES' REPORT

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2025.

The financial statement have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with applicable law and the Statement of Recommended Practice, "Accounting and Reporting by Charities" , applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objects and aims

Our purposes, as recorded in our constitution, are:

To advance the education of the public in Scotland and in particular members of the medical and educational professions about the neurological movement disorder known as Tourette Syndrome; and

The relief of persons suffering from the disorder by the provision of support, including moral, practical and financial support, for such persons and their families.

Objectives, strategies and activities

Our regional support groups have been the lifeblood of the charity for many years now and a key part of the help and support we offer to all people living with and are affected by Tourette Syndrome. We are currently operating our regional groups in Lothian, Grampian, West of Scotland and Fife as well as a specific support group for Adults.

The demand for awareness of Tourette Syndrome has remained constant throughout the year, and training sessions held by local authorities at schools have been well received by those attending. The training is provided free so that funding constraints within Education do not impact on the need for training on Tourette Syndrome. Schools are asked to consider Tourette Scotland for any fundraising events that they take on during their school year.

We continue to work with organisations such as NHS Scotland, local councils and private companies along with other 3rd sector charities that support people with Neurodiversity and are likely to support people living with Tourette Syndrome.

FINANCIAL REVIEW

Policy on reserves

The trustees aim to hold within unrestricted reserves 12 months of employment costs for the Project Manager role.

The financial results for the year are set out on pages ** to **.

The unrestricted surplus for the year has been allocated in full to the general reserve.

The Trustees also aim to keep at least enough within the General Reserve to keep the charity going for a period of three months in the event of no income being generated, and as such consider the reserves to be satisfactory. The Trustees have been considering their options going forward and recognise the need to bring in further grants and donations and have been dedicating their time to do so.

We currently have over 800 registered members of the charity via our website with many of them providing monthly gift-aid donations. A massive thank you goes out from all the board to everyone who has contributed to the charity. This has been absolutely key to our long-term stability and is greatly appreciated by everyone. We have also received funding from a number of organisations which has allowed us to recruit a full time employee to deal with the day to day running of the charity. Funding has also allowed the support and advancement of our Training, Outreach and Peer Support (TOPS) program. Overall the trustees are satisfied with the charity's current financial position and are confident of the continued growth of the organisation in the coming years.

STRUCTURE, GOVERNANCE, AND MANAGEMENT

Recruitment and appointment of trustees

The trustees are as stated on the administration page. The trustees are volunteers and they administer the society. New trustees are trained by the existing trustees as to their legal obligations under charity law, the Scottish Charity Regulator's guidance on trustees' duties, the decision making duties and the recent financial performance and plans for the future of the charity.

Organisational structure

Tourette Scotland is a registered charity. The Association is a charitable unincorporated association, and the purpose and administration arrangements are set out in our constitution.

FINANCIAL INSTRUMENTS

Objectives and policies

The charity's activities expose it to a number of financial risks, including credit risk, cashflow risk, and liquidity risk.

Cash flow risk

The trustees are conscious of the aim to retain sufficient cash resources to meet the immediate requirements of the charity.

Credit Risk

The charity's principal assets are bank balances. The charity has no significant concentration of credit risk. The credit risk on liquid funds is limited because the counterparties are banks with high credit ratings assigned by international credit-rating agencies.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the Charity's liquid funds are kept in a combination of bank accounts to enable it to service its everyday financial needs.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity 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 SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TOURETTE SCOTLAND

I report on the accounts of the charity for the year ended 31 August 2025.

Respective responsibilities of trustees and examiner

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

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention: (1) which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met; or (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

ALEXANDER J FYFE M.A.A.T., C.A., DCHA.
INSTITUTE OF CHARTERED ACCOUNTANTS OF SCOTLAND
MORRIS & YOUNG CHARTERED ACCOUNTANTS
6 ATHOLL CRESCENT
PERTH
PH1 5JN

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2025

	Note	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	2	43,239	-	43,239	40,606
Charitable activities	3	509	66,171	66,680	9,721
Total Income		43,748	66,171	109,919	50,327
Expenditure on:					
Raising funds	4	(19,810)	-	(19,810)	(6,105)
Charitable activities	5	(12,605)	(14,430)	(27,035)	(19,666)
Total Expenditure		(32,415)	(14,430)	(46,845)	(25,771)
Net income		11,333	51,741	63,074	24,556
Gross transfers between funds		419	(419)	-	-
Net movement in funds		11,752	51,322	63,074	24,556
Reconciliation of funds					
Total funds brought forward		67,353	1,723	69,076	44,520
Total funds carried forward	14	79,105	53,045	132,150	69,076

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 14.

(Registration number: SC021851) Balance Sheet as at 31 August 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	1,777	1,242
Current assets			
Stocks		899	604
Debtors	11	1,090	367
Cash at bank and in hand	12	130,570	67,224
		132,559	68,195
Creditors: Amounts falling due within one year	13	(2,186)	(361)
Net current assets		130,373	67,834
Net assets		132,150	69,076
Funds of the charity:			
Restricted income funds			
Restricted funds		53,045	1,723
Unrestricted income funds			
Unrestricted funds		79,105	67,353
Total funds	14	132,150	69,076

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

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of preparation

Tourette Scotland meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in sterling (£) and are rounded to the nearest £1.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Income from charitable activities includes grant funding subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities

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

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer Equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
Equipment	33% straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

The charity only has financial assets and liabilities of a kind that would qualify as basic financial instruments which are recognised at their transaction value and subsequently measured at their settlement value.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	23,000	23,000	27,750
Donations from individuals	17,671	17,671	11,112
Gift aid reclaimed	2,568	2,568	1,744
	<u>43,239</u>	<u>43,239</u>	<u>40,606</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Fundraising	125	-	125	37
DVDs, books, bands etc.	384	-	384	484
Grants	-	66,171	66,171	9,200
	<u>509</u>	<u>66,171</u>	<u>66,680</u>	<u>9,721</u>

The following grants were received:

- Better Breaks - £8,500 (2024 - £7,600)
- Johnston Smillie - £1,000 (2024 - £1,600)
- Hays Travel Foundation - £2,485 (2024 - £nil)
- Volvox Trust - £1,000 (2024 - £nil)
- Agnes Hunter Trust - £5,000 (2024 - £nil)
- Thistledown Trust - £500 (2024 - £nil)
- Conundrum Charitable Trust - £1,000 (2024 - £nil)
- White Top Foundation - £5,000 (2024 - £nil)
- Alexander Moncur Trust - £1,000 (2024 - £nil)
- Erskine Cunningham Hill Trust - £1,000 (2024 - £nil)
- New Park Educational Trust - £1,500 (2024 - £nil)
- Ponton Trust - £3,000 (2024 - £nil)
- Awards for All - £17,191 (2024 - £nil)
- Weir Charitable Trust - £5,000 (2024 - £nil)
- Hugh Fraser Foundation - £4,995 (2024 - £nil)
- Schuh Trust - £5,000 (2024 - £nil)
- Hospital Saturday Fund £2,000 (2024 - £nil)
- North Ayrshire Council £1,000 (2024 - £nil)

4 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Cost of raising funds	19,810	19,810	6,105

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Service user activities	11,616	8,761	20,377	18,150
Insurance	742	-	742	1,102
Depreciation, amortisation and other similar costs	247	346	593	414
Staff costs	-	5,263	5,263	-
Governance costs	-	60	60	-
	12,605	14,430	27,035	19,666

6 Net incoming/ outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	593	414

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Sarah McClory

£547 (2024: £850) of expenses were reimbursed to Sarah McClory during the year.

Travel expenses and activity expenses.

Gillian MacPherson

£525 (2024: £138) of expenses were reimbursed to Gillian MacPherson during the year.

Travel expenses.

Carol Gilmour

£148 (2024: £1,106) of expenses were reimbursed to Carol Gilmour during the year.

Travel expenses and activity expenses.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	5,228	-
Pension costs	35	-
	<u>5,263</u>	<u>-</u>
The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:		
	2025 No	2024 No
Providing support sessions	<u>1</u>	<u>-</u>

1 (2024 - nil) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 September 2024	2,848	2,848
Additions	<u>1,128</u>	<u>1,128</u>
At 31 August 2025	<u>3,976</u>	<u>3,976</u>
Depreciation		
At 1 September 2024	1,606	1,606
Charge for the year	<u>593</u>	<u>593</u>
At 31 August 2025	<u>2,199</u>	<u>2,199</u>
Net book value		
At 31 August 2025	<u>1,777</u>	<u>1,777</u>
At 31 August 2024	<u>1,242</u>	<u>1,242</u>

11 Debtors

	2025 £	2024 £
Other debtors	<u>1,090</u>	<u>367</u>

12 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>130,570</u>	<u>67,224</u>

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	66	126
Accruals	2,120	235
	<u>2,186</u>	<u>361</u>

14 Funds

	Balance at 1 September 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2025 £
Unrestricted funds					
General					
General	67,353	43,748	(32,415)	419	79,105
Restricted funds					
TOPS Program Fund	-	33,480	(5,463)	(419)	27,598
Fordell Firs Annual Camp Fund	127	8,500	(5,926)	-	2,701
Project Support Fund	716	-	(716)	-	-
Lothian Events Fund	880	1,000	(1,485)	-	395
West of Scotland Events Fund	-	1,000	-	-	1,000
Project Manager Fund	-	22,191	(840)	-	21,351
Total restricted funds	<u>1,723</u>	<u>66,171</u>	<u>(14,430)</u>	<u>(419)</u>	<u>53,045</u>
Total funds	<u>69,076</u>	<u>109,919</u>	<u>(46,845)</u>	<u>-</u>	<u>132,150</u>
	Balance at 1 September 2023 £	Incoming resources £	Resources expended £		Balance at 31 August 2024 £
Unrestricted funds					
General					
General	43,418	41,127	(17,192)		67,353
Restricted funds					
Fordell Firs Annual Camp Fund	-	7,600	(7,473)		127
Project Support Fund	1,102	-	(386)		716
Lothian Events Fund	-	1,600	(720)		880
Total restricted funds	<u>1,102</u>	<u>9,200</u>	<u>(8,579)</u>		<u>1,723</u>
Total funds	<u>44,520</u>	<u>50,327</u>	<u>(25,771)</u>		<u>69,076</u>

The specific purposes for which the funds are to be applied are as follows:

The TOPS Program Fund represents monies advanced from 14 different funders to be used for our Training, Outreach and Peer Support (TOPS). The monies are restricted in that they can only be used for the purposes set out.

Fordell Firs Annual Camp Fund represents monies advanced from Better Breaks to be used for the Fife Group's annual camp trip to Fordell Firs. The monies are restricted in that they can only be used for the purposes set out.

The Project Support Fund represents monies advanced from The Gannochy Trust to be used for training, outreach, website and general running and support costs. The monies are restricted in that they can only be used for the purposes set out.

The Lothian Events Fund represents monies advanced from Johnston Smillie to be used specifically for events for the Lothian Group.

The West of Scotland Events Fund represents monies advanced from North Ayrshire Council to be used specifically for events for the West of Scotland Group.

The Project Manager Fund represents monies advanced from Awards For All, Agnes Hunter and RS MacDonald for the salary and employment costs for the charity's full time project manager role. The monies are restricted in that they can only be used for the purposes set out.

Unrestricted Reserves

The trustees aim to hold within reserves 12 months of employment costs for the Project Manager role.

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds 2025 £
Tangible fixed assets	740	1,038	1,778
Current assets	80,551	52,007	132,558
Current liabilities	(2,186)	-	(2,186)
Total net assets	79,105	53,045	132,150

	Unrestricted funds General £	Restricted funds £	Total funds 2024 £
Tangible fixed assets	418	824	1,242
Current assets	67,296	899	68,195
Creditors over 1 year	(361)	-	(361)
Total net assets	67,353	1,723	69,076



TOURETTE SCOTLAND

Charity Reg. No. SC021851
Inveralmond Business Centre
Auld Bond Road
Perth
PH1 3FX

info@tourettescotland.org
www.tourettescotland.org