

TOURETTE SCOTLAND

ANNUAL REPORT



2023

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A message from our Chairperson

Welcome to Tourette Scotland's annual report, where we aim to show all the hard work we have been doing and continue to do, with your support.

It's been a very fast year and our fabulous team have strived to deliver the same level of service to our members, while also recognising the growth of our community.

We recently welcomed Ryan on to our committee and he is now overseeing the social media for the charity. We've also had some new volunteers join us and our little team is starting to grow but there's always room for more people to join us! Keep an eye on our social media pages where we'll be detailing the skills and support we need that would allow us to continue to grow and support our awesome members.

Thank you to everyone for your continued support over the past year.

Sarah McClory
Chairperson

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.

**We now
have over
700
members!**

-  **Support the lives of those living with Tourette Syndrome, their families and associates**
-  **Create an inclusive society for those living with Tourette Syndrome**
-  **Educate and raise awareness about Tourette Syndrome and its associated conditions**
-  **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.

Training & Awareness

At Tourette Scotland we pride ourselves on providing quality awareness and training sessions for community groups, educational institutes, NHS Scotland, and employers. We also provide training for our members on additional, relevant topics.

This year we continue to have a high request rate for training. Keeping most sessions on-line helps us keep our running costs down, allows us to reach many more people, spend more time at the end of sessions answering questions and respond more promptly to requests. We have a small training team who work extremely hard to maintain the quality of the information we provide and to offer regular sessions.

This year we have completed 44 training sessions across NHS Scotland, Education, Workplaces, 3rd sector organisations and community groups.

“

"I want to let you know on behalf of every one that attended yesterday we really appreciated your presentation. It was so emotive and thought provoking. I believe what you delivered yesterday will stay with all of us for a very long time."

”

44 TRAINING SESSIONS COMPLETED THIS YEAR

Occupational Therapy Placements

We were delighted to continue to support the Occupational Therapy Department at Queen Margaret University. We continue to support master's Occupational Therapy students on 10-week placements, and we look forward to our next student in this new academic year. We also support QMU with some bespoke training for the Master's Occupational Therapy module on Neurodivergence and look forward to continuing to work with in partnership with the team.



“

*Katie was brilliant with S, she made her feel comfortable enough to chat about how she was feeling regarding her tics. She gave S time to answer questions and when S lost her attention towards the call, she was able to give her time and engage her back into the chat! She informed S very well on her Tourette's and listened to how she felt about it. As a parent I benefited from the call also and found great support from the information shared by Katie. Thank you 5**

”

Outreach

Our dedicated outreach team has managed to offer, and complete, an incredible 126 initial Outreach sessions with a further 135 follow-up appointments during the past year. The sessions covered a varied array of needs including Personal Profiles, Tic Attack Plans, help with ADP (Adult Disability Payment) and CDP (Child Disability Payment) applications, and sometimes universal support and advice. This is a huge increase in the number of people we have managed to reach, and it has only been achievable due to our increased use of digital platforms, a reduction in travel time and the dedication of our volunteers.

We are delighted with how well our digital Outreach is working, however, we acknowledge that there are still challenges to overcome, particularly in terms of digital poverty. We're proud to say that we have managed to offer a more blended service over the past year and have completed 6 in-person follow-up sessions. We hope to continue this approach and be able to hold more face-to-face sessions with those who need it.



126 INITIAL SESSIONS

135 FOLLOW-UP SESSIONS

“TS Scotland provided support and guidance when no one else would. They are very knowledgeable and experienced in terms of TS and provide an invaluable service to those affected as well as their parents/carers. They have also agreed to provide TS training to my child's school which was great! They were the only ones to support both my child and us parents when we struggled most and needed someone who understands the struggles. Neither GP nor CAMHS knew about TS as much as them and had it not been for their support we would have been left alone. This is still the most useful and needed TS charity in Scotland. Thank you for all you do. 5*

”

Peer Support

Scotland is a vast area to cover, but we still believe one of the best coping mechanisms is to meet others living with the same challenges. Feedback from group members tells us that being able to talk to other people and families who are in similar situations makes a huge difference to their quality of life, and their understanding of this complex condition.

The groups support local families in a variety of situations, many of whom are in crisis. Tourette's can be completely overwhelming, especially in the beginning. Group sessions often include awareness sessions to increase the general understanding of Tourette's and its co-existing conditions, a general catch up or targeted activities and outings. We have continued to offer monthly meetings on a digital platform to ensure we can support those unable to attend our face-to-face groups. For information on any of our groups, please contact us.



In-person Groups

- Lothians
- West of Scotland
- Fife
- Grampian



Online Groups

- Mums, Dads & Carers
- Adults Group
- General support Group
- Tic Time Club (primary school aged)

“When my child was diagnosed with a Tic Disorder we were at a complete loss. No one would support her, CAMHS & Neurology refused to see her & GP was useless. We felt so alone and ill prepared to help her, other than assuring her that we would find a way. Finally, I found Tourette Scotland & the monthly online video support group. This was a complete game-changer for us. All the questions I wanted to ask about behaviour and reactions were actually discussed by others in the group before I even asked about them. I cried, I'd finally found people who were walking the same path & some were further along and had good advice. We were no longer alone. Tourette Scotland was our lifeboat, the value of their support to us was priceless 5*

”

Fordell Firs 2023

Meeting with other people who have Tourette's is all too often something that many never experience. Tourette Scotland has welcomed many new members who, until then, had never known anyone else living with the same diagnosis. They often felt alone and isolated with their condition, not knowing who to turn to for support. Tourette Scotland support groups are a great first step to meeting others and it has become clear over the years that activities and outings out-with the groups help create bonds. These activities give members the opportunity to be themselves, feel accepted, relax, and have fun while challenging themselves and stepping out of their comfort zone.

In 2023 we hosted 68 people over the course of the weekend and everyone got so much out of the experience. Even though everyone left exhausted, there were lots of requests to do it all again.

With thanks to funders like Better Breaks and the group's own fundraising efforts, Tourette Scotland's members attended our annual weekend camp in Dunfermline, Fife. The camp, held at Scout Adventures Fordell Firs, is always an enormous success. Instructors help with several activities over the course of the weekend including bungee trampoline, archery, climbing wall and abseiling. The instructors are accepting, understanding and compassionate along with having thick skin and a great sense of humor. There is always much laughter and encouragement to try new things and take risks!

Members stay in dorm style accommodation and Tourette Scotland Group leaders supply and prepare all food and drinks. Menus are prepared in advance and special dietary needs catered for where possible. Some of our members choose to attend daily instead of staying if this suits their family's needs better.



Earlier camps have seen family bonds improved with greater understanding of Tourette's and the challenges of living with this condition. Being able to spend time talking with others really helps to ease development of coping strategies and building resilience. The children and young people are so supportive of their peers and welcome any new members with open arms which helps increase confidence and wellbeing. Parents have commented several times that their child or young person never leaves their side yet within half an hour of being at the camp they are off having fun. It is a fantastic, powerful, and often a very emotional experience.

Adults with Tourette's are also welcomed and often find themselves relaying their own childhood experiences and coping strategies. This is a significant help to the youngsters and their parents who often cannot imagine what lies ahead. The parents/carers always have a wonderful time making new connections and taking part in activities often leading to hilarity. The friendships created here are long lasting and we find that parents/carers reach out to each other and offer support and friendship throughout the year.



This year we welcomed Suzie Aitkin, HCPC registered Arts Therapist (Drama and Movement Therapy) RMN/Clinical Supervisor/ Educator/ Theatre Practitioner, who helped talk our carers through several alternative ways to meditate and practice mindfulness. Considering the limited time and quiet opportunities they face; this is no easy task. We also used our carer workshop space to talk about the results of the project coordinated by Nigel at last year's camp. Nigel was working on a new project highlighting the variety of skills a parent or carer needs to have when they have a young person with Tourette's. This highlighted the need for support for our carers even more and we hope to be able to share the results on our website soon.

Tourette Scotland aim to support the whole family and not just the person with Tourette's. The weekend camp gives the opportunity for siblings and carers to meet others with Tourette's and others living with similar challenges. At the end of every camp, group leaders hand out feedback forms to ensure we are getting it right and see what can be improved upon for the following year.

Our Volunteers

We literally couldn't do what we do without the tireless support of our wonderful volunteers giving us their time and expertise. We are eternally grateful for everything they do.

Currently we have volunteers working in outreach, training, storytelling, social media, and creative activity projects. These projects would be much more limited without their support and dedication to raising awareness and supporting others with Tourette's.



Kyla McDonald



Elaine Smurthwaite



Katie Lyons



David Macpherson



Ross Macpherson



Nia Duncan



Bea Wood

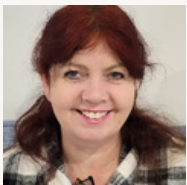
The Committee

**SARAH MCCLORY - CHAIRPERSON**

I'm an Auntie to 3 amazing young people with Tourette's and several of the co-occurring conditions. In my professional life, I'm a Children & Young People's Occupational Therapist with more than 25 years in the NHS. I have a special interest and skillset in supporting neurodivergent communities.

**MELISSA DOYLE - VICE-CHAIRPERSON**

I got involved with Tourette Scotland through a recommendation by a friend. Our son suffers from a wide array of tics and Tourette Scotland has provided invaluable support for both him and us.

**CAROL GILMOUR - SECRETARY**

My name is Carol and I'm a mum, foster carer and also an artist. I came across Tourette Scotland after 'googling' Tourette's whilst my youngest child was in the process of getting their diagnosis. The help and support given then, and since, by Tourette Scotland has been truly invaluable to our child and to our whole family.

**DEREK MILLER - TREASURER**

I have been involved with the charity as a trustee since 2012, and treasurer since 2018. It has been a fantastic experience, for over a decade now, to be working alongside such a dedicated and hard working team who are truly devoted towards making a difference to the lives of people living with TS.

**LAUREN REID - TRUSTEE**

I've been involved with Tourette Scotland in one way or another since the late 90's when I was diagnosed with Tourette's. In my professional life, I've worked in the energy industry for almost 17 years and my career has focused on risk and assurance. I also lead our Neurodiversity staff network and our neurodivergent people.

**GILLIAN MACPHERSON - TRUSTEE**

I'm Gillian, from Glasgow. I'm married to David and have a son, Ross. Ross was diagnosed with Tourette's at age 9 and since then, Tourette Scotland has been, at times, a lifeline! In my professional life I'm a Support for Learning Worker which can be challenging but very rewarding. I was also a Boy's Brigade Leader for 30 years.

**ANDRENA DUNCAN - TRUSTEE**

I'm Andrena, a mum of two girls. We originally reached out to the charity after my, then, 15 year old had a sudden onset of a variety of tics and non-epileptic seizures. Being overwhelmed and under-supported I was so grateful to finally meet people who understood. In my work life I'm an Advocacy worker which I love.

**RYAN BAILEY - TRUSTEE**

I have had TS since as young as I can remember, it has gradually worsened through both childhood and as an adult. I have been a computer programmer, plumbing heating and electrical engineer, IT consultant and I've achieved a bachelors and a masters degree. I did not get an official diagnosis for TS until my late 20s.

Our Fundraisers

We want to give a **HUGE** shout out to everyone who has donated or fundraised for us over the last year!

We have seen Kiltwalker's, runner's, walker's, quizzers, and more! By supporting Tourette Scotland you've helped us raise even more awareness of Tourette's and Tics. This coming year, we are exploring more options to support those who wish to raise money for Tourette Scotland so keep your eyes peeled.

We wouldn't be here without the support of our wonderful members, so a very big and heartfelt...

Thank you



Our Supporters

We've been lucky to have been supported by so many people and organisations over the past year.

We'd like to say a huge **THANK YOU** to all of our members and friends who have taken part in fundraising events, donated, volunteered at our open days, and generally supported us in any way, however small.

We'd also like to say **THANK YOU** to the organisations below - your support has been invaluable to us.



TOURETTE SCOTLAND

Financial Statement & Accounts

for the Year Ended 31 August 2023



Reference and Administrative Details

Chairperson:	Sarah McClory
Trustees:	Melissa Doyle (Vice-Chairperson) Derek Miller (Treasurer) Lauren Reid Gillian Macpherson Carol Gilmour Andrena Duncan
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 2023.

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).

Treasurer's Report

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

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

The trustees 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 700 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. Overall the trustees are satisfied with the charity's current financial position.

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, cash flow 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 principle 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 2023.

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 2023

	Note	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	15,224	-	15,224	13,933
Charitable activities	3	1,452	4,750	6,202	8,325
Total Income		<u>16,676</u>	<u>4,750</u>	<u>21,426</u>	<u>22,258</u>
Expenditure on:					
Raising funds	4	(1,302)	(780)	(2,082)	(2,524)
Charitable activities	5	(2,808)	(14,790)	(17,598)	(14,775)
Total Expenditure		<u>(4,110)</u>	<u>(15,570)</u>	<u>(19,680)</u>	<u>(17,299)</u>
Net movement in funds		12,566	(10,820)	1,746	4,959
Reconcilliation of funds					
Total funds brought forward		<u>30,852</u>	<u>11,922</u>	<u>42,774</u>	<u>37,815</u>
Total funds carried forward	12	<u><u>43,418</u></u>	<u><u>1,102</u></u>	<u><u>44,520</u></u>	<u><u>42,774</u></u>

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2022 is shown in note 12.

Balance Sheet as at 31 August 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	1,099	1,466
Current assets			
Stocks		604	304
Debtors	10	119	104
Cash at bank in hand	11	43,404	41,006
		<u>44,127</u>	<u>41,414</u>
Creditors: Amounts falling due within one year		<u>(706)</u>	<u>(106)</u>
Net current assets		<u>43,421</u>	<u>41,308</u>
Net assets		<u>44,520</u>	<u>42,774</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		1,102	11,922
Unrestricted income funds			
Unrestricted funds		<u>43,418</u>	<u>30,852</u>
Total funds	12	<u>44,520</u>	<u>42,774</u>

The financial statements were approved by the trustees, and authorised for issue on 11 May 2024 and signed on their behalf by Sarah McClory, Chairperson.

Notes to the Financial Statements for the Year Ended 31 August 2023

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 2023 £	Total 2022 £
Donations and legacies;			
Donations from individuals	14,290	14,290	12,827
Gift aid reclaimed	934	934	1,106
	<u>15,224</u>	<u>15,224</u>	<u>13,933</u>

3) Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Fundraising	51	-	51	22
DVDs, books, bands, etc.	1,401	-	1,401	303
Grants	-	4,750	4,750	8,000
	<u>43,418</u>	<u>1,102</u>	<u>6,202</u>	<u>8,325</u>

The following grants were received: Better Breaks - £4,750 (2022 - £nil)

The Cannochoy Trust - £nil (2022 - £8,000)

4) Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Cost of raising funds	1,302	780	2,082	2,524

5) Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Service user activities	1,795	8,378	2,082	2,524
Advertising	805	61	866	-
Subscriptions	-	2,457	2,457	1,996
Insurance	-	953	953	888
Travel & subsistence	-	1,917	1,917	2,744
Telephone	-	67	67	87
Printing, postage & stationery	27	346	373	1,584
Professional fees	-	-	-	420
Sundry expenses	181	245	426	196
Depreciation, amortisation and other similar costs	-	366	366	489
	2,808	14,790	17,598	14,775

6) Net incoming/outgoing resources

Net incoming resources for the year include:

	2023	2022
	£	£
Depreciation of fixed assets	366	488

7) Trustees' remuneration and expenses

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

Kyla McDonald

£604 (2022: £631) of expenses were reimbursed to Kyla McDonald during the year.
Travel expenses and activity expenses.

Lyndsay Hay

£Nil (2022: £325) of expenses were reimbursed to Lyndsay Hay during the year.
Travel expenses

Elaine Smurthwaite

£87 (2022: £121) of expenses were reimbursed to Elaine Smurthwaite during the year.
Travel expenses.

Lauren Reid

£103 (2022: £96) of expenses were reimbursed to Lauren Reid during the year.
Travel expenses and activity expenses

Sarah McClory

£711 (2022: £779) of expenses were reimbursed to Sarah McClory during the year.
Travel expenses and activity expenses.

Gillian MacPherson

£667 (2022: £708) of expenses were reimbursed to Gillian MacPherson during the year.
Travel expenses and activity expenses.

Melissa Doyle

£28 (2022: £Nil) of expenses were reimbursed to Melissa Doyle during the year.
Travel expenses.

Carol Gilmour

£40 (2022: £Nil) of expenses were reimbursed to carol Gilmour during the year.
Travel expenses.

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

8) Taxation

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

9) Tangible fixed assets

	2023	2022
	£	£
Cost		
At 1 September 2022	2291	2291
At 31 August 2023	2291	2291
Depreciation		
At 1 September 2022	825	825
Charge for the year	367	367
At 31 August 2023	1192	1192
Net book value		
At 31 August 2023	1099	1099
At 31 August 2022	1466	1466

10) Debtors

	2023	2022
	£	£
Other Debtors	119	104

11) Cash and cash equivalents

	2023	2022
	£	£
Cash at bank	43,404	41,006

12) Funds

	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Balance at 31 August 2023 £
Unrestricted funds				
General				
General	30,852	16,676	(4,110)	43,418
Restricted funds				
TOPS Program Fund	5,623	-	(5,623)	-
Fordell Firs Annual Camp Fund	-	4,750	(4,750)	-
Project Support Fund	6,299	-	(5,197)	1,102
Total restricted funds	<u>11,922</u>	<u>4,750</u>	<u>(15,570)</u>	<u>1,102</u>
Total funds	<u>42,774</u>	<u>21,426</u>	<u>(19,680)</u>	<u>44,520</u>

	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Balance at 31 August 2023 £
Unrestricted funds				
General				
General	17,479	14,258	(885)	30,852
Restricted funds				
TOPS Program Fund	10,000	-	(4,377)	5,623
Fordell Firs Annual Camp Fund	2,419	-	(2,419)	-
Covid Assistance Fund	417	-	(417)	-
Project Support Fund	7,500	8,000	(9,201)	6,299
Total restricted funds	<u>20,336</u>	<u>8,000</u>	<u>(16,414)</u>	<u>11,922</u>
Total funds	<u>37,815</u>	<u>22,258</u>	<u>17,299</u>	<u>42,774</u>

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

The TOPS Program Fund represents monies advanced from the National Lottery to be used for our training outreach and peer support (TOPS) program. The monies are restricted in that they can only be used for the purposes set out.

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

Covid Assistance Fund represents monies advanced from Groundwork UK to be used for the Fife Group to assist members through Covid. 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.

13) Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds 2023 £
Tangible fixed assets	-	1,099	1,099
Current assets	43,418	709	44,127
Current liabilities	-	(706)	(706)
Total net assets	43,418	1,102	44,520

	Unrestricted funds General £	Restricted funds £	Total funds 2022 £
Tangible fixed assets	-	1,466	1,466
Current assets	30,852	10,562	41,414
Current liabilities	-	(106)	106
Total net assets	30,852	11,922	42,774