

**Pain Association Scotland
(Limited by Guarantee)**

**Report and
Financial Statements**

**For the Year Ended
31 March 2026**

Company Number: SC105105

Charity Number: SC014486

Pain Association Scotland
Report and Financial Statements
For the Year Ended 31 March 2026

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Pain Association Scotland

Reference and Administrative Information

Company Registration Number:	SC105105
Scottish Charity Number:	SC014486
Registered Office:	Pain Association Scotland Unit 3 Mullion House Maidenplain Place Aberuthven PH3 1EL
Website:	www.chronicpaininfo.org

National Management Committee:

The following were members of the National Management Committee - Directors of the company and trustees of the charity, who served during the year:

Present Registered Directors:

Dr Margaret Dunham	(Chair)
Dr Mary Harper	(Treasurer)
Dr Gregor Purdie	
Dr David Rigby	(Resigned 5 February 2026)
Miss Marlene Jane Lowe	(Resigned 5 February 2026)
Dr Zahir Irani	
Mr Christian Mathieson	
Mr Rod Fotheringham	(Appointed 23 June 2025)
Mr Kevin McAndie	(Appointed 13 October 2025)
Mr Christian Kumar	(Appointed 13 October 2025)

Senior Management Staff:

Prof. Sonia Aitken	(Director)
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Independent Examiner:

Sheena Gibson FCCA
James Hair Group Ltd
59 Bonnygate
Cupar
Fife, KY15 4BY

Bankers:

Royal Bank of Scotland
239 St John's Road, Corstorphine
Edinburgh, EH12 7XA

Virgin Money
Jubilee House, Gosforth
Newcastle upon Tyne, NE3 4PL

The Charity Bank Limited
Fosse House, 182 High Street
Tonbridge, TN9 1BE

Bath Building Society
15 Queen Square
Bath, BA1 2HN

Pain Association Scotland

Report of the Directors For the Year Ended 31 March 2026

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

Structure, Governance and Management

Pain Association Scotland is a company limited by guarantee and not having a share capital. The liability of the members is limited to £1 each. The Association is governed under the terms of its Memorandum and Articles of Association (as amended by special resolution on 13 August 2010) and is registered as a Scottish charity.

Directors, who are also trustees of the charity, are elected at the AGM and may be appointed at any other time by the existing directors, subject to retiral and election at the next occurring AGM. Elected directors retire after 3 years and are eligible for reappointment.

Induction and relevant training are given to directors (trustees) as required. Responsibility for day to day operations is delegated to the senior management staff and those under their direction.

The names of those who served as directors of the company and trustees of the charity during the year are shown on page 2 together with other reference and administrative information.

Key Management

The Directors consider the National Management Committee and the Senior Management Staff Director, who is not a director or trustee, to be the key management personnel of Pain Association Scotland, in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All members of the National Management Committee give of their time freely and no remuneration was paid to them in the year.

Directors are required to disclose all relevant interests and register them with Senior Management Staff Director and in accordance with policy, withdraw from decisions where a conflict of interest arises.

The pay of the Senior Management Staff Director is reviewed annually.

Objectives and Review of Activities

Once again I sit here looking back on the last year wondering firstly, how we have achieved everything we have, but also wondering why I have been having the same difficulties and frustrations as I was having 16 years ago. What do I mean by that? Well, I shall speak about this shortly, but first and foremost I want to focus on the positives.

We have the most amazing team who live and breathe the whole ethos of what we do each and every day. Their hard work and commitment over the year once again exceed anyone's expectations. So, I thank them most sincerely for this. Likewise, we are supported by a fantastic skillset within the National Management Committee who have been challenged this last year in reshaping our future strategy – not a light task by any means. Again, I thank them for all their support and encouragement, particularly as we embark upon new income explorations as a result of reduced funding, despite an increase in need for our services.

Pain Association Scotland

Report of the Directors (continued)

Objectives and Review of Activities (continued)

So, more of an explanation of my previous statement about going back in time – and not in a good way I have to say. Chronic pain is a prevalent and complex condition that affects millions of individuals worldwide, significantly impacting their quality of life, mental health, and ability to engage in daily activities. It is well documented that traditional medical treatments, such as pharmacological and interventional approaches, often provide limited relief or come with adverse side effects. As a result, self-management strategies have gained increasing attention as a complementary or alternative approach to managing chronic pain and yet we continue to experience the same challenges of getting such approaches embedded within Health Board systems and pathways. We have continued to emphasise and promote the benefits of self-management and yet barriers to self-management still exist, more than ever. This last year, with all the various initiatives being undertaken within respective Health Boards, our journey is marked by our resolve to address systematic issues within patient pathways. It has been a task that demands both conviction and determination - presenting evidence to stakeholders illustrating the real-world impact of ineffective systems on people's quality of life. However, the problem remains that chronic pain management overall remains reactive rather than proactive. Such systems are not failing because of lack of care, they are failing because of misaligned design. The biggest issues we see as barriers for patients accessing the non-medical model of care, such as those provided by third sector are:-

- ❖ Funding flows often follow policy narratives, not patient need
- ❖ Policies follow political cycles, not long-term health trajectories
- ❖ Metrics reward throughput, not transformation
- ❖ Success is defined by delivery, not recovery

Much of our work this last 12 months has been focused on developing policies and pathways that facilitate timely and effective treatments for patients, avoiding the pitfall of a fragmented system that could lead to a postcode lottery in healthcare services. This has included responding to the Long-Term Conditions Framework consultation as well as the updated SIGN Guidelines for chronic pain. Despite many statutory services looking to change the way they adopt their approaches to chronic pain management support, in particular to address the particular long wait times, many patients report that this is simply not working and that they often remain lost in a system. Such care gaps in chronic pain management highlight the need for more integrated, patient-centered approaches that address the multifaceted nature of chronic pain. Despite decades of clinical research, policy reform, and guideline development, the management of chronic pain remains deeply inadequate for many people who continue to experience fragmented care, poor outcomes, high disability rates, and dissatisfaction with healthcare systems.

The problem with chronic pain is that as a model, it does not fit the clear-cut pathways of an acute service because it requires long-term relationships, continuity of care, behavioural change support, interdisciplinary collaboration and psychosocial integration. Instead, patients are placed into systems optimized for speed, volume, and throughput, producing superficial care rather than meaningful transformation. This means that pain services are often disconnected from primary care, mental health services, rehabilitation, and social support systems, often leading to duplication of services, inconsistent messaging, conflicting treatment plans, patient confusion and indeed, care fatigue.

Pain Association Scotland

Report of the Directors (continued)

Objectives and Review of Activities (continued)

Here are the overarching issues as I see them:-

- Despite having prevention as a Government priority, there is a persistent evidence gap limiting the systematic integration of third sector contributions into national resource allocation decisions. Furthermore, this last year, once again the planned public health campaign for chronic pain failed to get the budget allocation from Scottish Government.
- Despite rhetorical consensus across successive health, social care, and community planning reforms, the evidential regime underpinning public finance has remained biased toward acute-reactive cost logics. Such a regime privileges auditable cost events – hospitalisations, social care placements, crisis interventions – over long-run outcome trajectories.
- Public sector organisations across the UK face growing demand for reactive services and increasing financial pressure. The widening gap between need and capacity is a threat to the sustainability of public services. The shift towards a more preventative approach, to increase the resilience of individuals and communities and reduce or delay the likelihood or severity of demand for reactive services, must be embedded at the heart of public service reform.
- National policies have continued to rely heavily on short-term transformation pots and pilot programmes. However, we know that these approaches simply cannot deliver systemic change.
- National strategies tend to equate prevention with a focus on particular conditions or risk factors, screening, medical interventions or behaviour change. Whilst these are important, they represent only part of the picture
- We constantly hear the term “person-centered care” – meaning that each patient should be treated with their values, preferences, and unique needs taken into consideration. However, (Entwistle and Watt, 2013), would argue that even with this emphasis, there has been no significant overall improvement in how patients and family members perceive the quality and patient-centeredness of the care they receive.
- While the traditional biomedical model of health care does not preclude a therapeutic alliance, it is not considered essential to quality care.
- If we look at the results of various studies, namely, Mead and Bower (2000), Scholl et al (2014), Hobbs (2009) they emphasise that person-centered care should be around being respectful, empathetic, tolerant and compassionate. However, this is all very well but systems and processes often do not allow this. There is a disparity between getting to know patient preferences and developing a therapeutic relationship to what is possible or expected when the emphasis within healthcare is on efficiencies, standardization and performance metrics.

Pain Association Scotland

Report of the Directors (continued)

Objectives and Review of Activities (continued)

It is unfortunate that 16 years on, it still feels that third sector is undervalued, poorly understood and often neglected with funding, more than ever. When you dig deeper into this, you see that third sector provide a great percentage of patient care with a fraction of the budget. However, we do what we do best and soak up the extra demand without an increase in funding. For how long we can be expected to do this is seriously questionable, particularly when you look at the significant deficit this year we are having to endure.

The Scottish Government published its Operational Improvement Plan for NHS Scotland, detailing actions to improve specific aspects of NHS Scotland delivery to build on NHS board planning for 2025-26. Cabinet Secretary for Health and Social Care, Neil Gray, advised that the plan focuses on four critical areas that the Government is committed to delivering, to help protect the quality and safety of care, supported by the increased investment for health and social care in the 2025-26 Scottish Budget. These critical areas were:

- improving access to treatment - Published in March 2025, this plan targets short-term improvements, focusing on reducing waiting times, shifting the balance of care to the community, and enhancing digital technology
- shifting the balance of care - A major focus is on moving care out of hospitals and into homes and communities, including the expansion of 'Hospital at Home' services.
- improving access to health and social care services through digital and technological innovation
- prevention – ensuring we work with people to prevent illness and more proactively meet their needs. This is part of a 10-year framework.

Whilst I absolutely endorse this, cognisance must be taken that this requires funding within third sector. Unfortunately, over this last 12 months, funding has very much been for project-specific services, with the level of reporting far from matching the amount of funds provided. Moving forward, a big ask to ensure the future sustainability would be for multi-year funding aligned with on-going work, rather than project-specific.

If there is one legacy for change which I would want us all to work towards, it is to transition from institutional logic to human logic, siloed funding to integrated investment, reactive care to preventative care, condition management to life enablement and system efficiency to human sustainability.

One year Summary

2025/26

- Provided 1041 hours of staff-led self-management training
- Provided 501 hours of self-management courses for 551 participants with a 87% completion rate
- Issued information packs to 4885 enquirers.
- 2017 people registered for the monthly self-management groups
- 883 direct referrals to the monthly self-management groups.
- 54 SCI Gateway referrals (double the amount from last year)
- Provided a 1:1 service for 46 Veterans via phone along with 3 intensive courses for 20 participants resulting in 36 hours of 1:1 self-management training for Veterans
- 16.5K visits to the website
- 101,790 Facebook reach
- 19,39 Instagram reach
- 80.2K Twitter impressions

Pain Association Scotland

Report of the Directors (continued)

Objectives and Review of Activities (continued)

Health Board Collaborations

- Our six month SLA with NHS Dumfries and Galloway to provide a service in all four localities came to an end in September 2025. Endowment funding was sought to ensure we could cover the remaining six months to year end.
- Renewed a one year SLA with NHS Fife and NHS Borders for local self-management groups.
- Continued with year one of a 3 year SLA with NHS Tayside for 10 intensive self-management courses and four local self-management groups
- Renewed a one year SLA with NHS Angus Health and Social Care Partnership for four intensive courses.
- Continued with the delivery of 3 self-management groups in NHS Lanarkshire.
- Continued with year two of a 3 year SLA with NHS Western Isles for the delivery of an on-line group and intensive courses.
- Unfortunately, the SLA with NHS Ayrshire and Arran came to an end in October 2025 as the Board were unable to provide funding to cover this given the deficit within the Health Board funding. Again, this is extremely sad and disappointing for all those within the Health Boards area who have gained so much from attending our on-going supported self-management.
- Continued with yearly renewal of an on-line model of group delivery with NHS Lorn and Islands.
- Started a one year pilot in January 2026 for direct clinical referrals from NHS Highland Pain Clinic
- Continued with the on-going development of the website providing weekly blogs and new downloadable material as well as the addition of our new PALM website.

Key Conferences/events – Various conferences/events which have been attended over the last 12 months are:-

- ✓ **British Pain Society** – We presented the outcomes from the Bradford Model at the British Pain Society Annual Scientific Conference in June 2025 in Wales. It was great to meet so many people interested in our work, particularly healthcare professionals who are indeed crying out for a service like ours but the usual funding restrictions apply.
- ✓ **Royal Society of Edinburgh** – following a conversation around chronic pain with Professor Guy Berwick, we were invited to be part of a workshop held in February 2026. This is where delegates from Taiwan who have been instrumental in chronic pain research have the opportunity to visit Scotland with the ultimate aim of creating a centre of excellence. The aim of the workshop is to develop a common framework for understanding sng/nociplastic pain and accelerate research for treatment translation. Recently, researchers from Taiwan and Scotland jointly discovered “sng” – a unique chronic pain pathway characterized by persistent, debilitating soreness distinct from typical acute pain.

Pain Association Scotland

Report of the Directors (continued)

- ✓ **Newfield Medical Centre, Dundee** – I was asked to go along for a visit the GP training centre to look at the potential for increased collaboration. Interestingly, the practice is run as a co-operative model and therefore they spend a lot of time with patients who are facing hardships as well as addictions (many with addiction to pain killers) and they have a Hub where they can take patients to find out more information about what is affecting them. They already refer a number of patients to our Dundee groups and we also have an agreement that they send a number of their students to sit in on the sessions in order to get a better understanding of self-management, which they are finding very beneficial. On the back of this collaboration, I have been delivering lectures to students each month around the issues of living with chronic pain and how they can better help patients by asking the right questions about how it impacts their quality of life. This is continuing on a month-by-month basis.
- ✓ **Evaluation/study** – our contact at Napier, Dr Michael Fascia has finally been successful in getting funding from the university for 1 day p/week to provide a paper to be used for Boards and Scottish Government around modelling our 10 year outcome data which will have the purpose of demonstrating the cost effectiveness of our work which in turn will have the aim of informing future Government policies. Initial finding work has started on this and anonymous evaluation data has been submitted.
- ✓ **PALM** - Health and Wellbeing Exhibition at NEC, Birmingham – this was a two day launch of our PALM wellbeing package. We were delighted at the amount of engagement we managed to generate and now continue to work on the potential follow-up collaborations.

Awards

I was delighted to receive two awards this year of CEO Monthly – Most Influential CEO 2025 – Scotland.

Financial Review

There was an overall decrease in funds of £62,239 over the year (previous year decrease of £2,566) comprising a decrease of £32,680 in unrestricted funds and a decrease of £29,559 in restricted funds as detailed in the Statement of Financial Activities ("the SOFA") on page 12 and the accompanying notes on pages 16 to 18.

Overall income is approximately 23% lower than the previous year. This was due mainly to a decrease in donations received.

Expenditure is also approximately 3% higher as detailed in note 6 on page 17. This is mainly due to a increase in direct operating costs.

Details of funds carried forward are shown in note 12 on pages 20-21 and include £12,032 for regions and local groups, and £31,953 in other restricted funds; £342,169 in designated funds and £78,700 in the general fund. The designated funds include £245,000 in the reserves fund, equivalent to 12 months' expenditure in line with the reserves policy, and a balance of £19,470 set aside for research arising from the legacy of Marjorie McInnes, a former patron, who had a particular interest in this area. Amounts designated also include £30,000 allocated to group support and development, to enable continuance of this work even if specific funding is not available, and other non-standard items of expenditure in 2025/26, as itemised in note 12.

Pain Association Scotland

Report of the Directors (continued)

Future Funding

As we look ahead to the next financial year, as ever, there remains many uncertainties in terms of future Health Board/Integrated Joint Board funding. Despite chronic pain being a Scottish Government priority, we know that it is going to be increasingly difficult to obtain funding from respective NHS Boards as they too face significant budget cuts. Cognisance also needs to be taken of the fact that the predicted financial budgetary forecast for the Association for 2025/26 shows a potential £43,500 deficit – our costs to deliver such a valuable service continue to rise whilst we need to ensure we remain competitive in terms of costs. The main factors for this include the withdrawal of the Scottish Government S.10 core funding and non-recurring research funding. This next financial year will once again be challenging in ensuring that the Association can continue to provide the same level of service that people accessing our service and Boards have come to expect, as well as continuing to ensure the organisation moves forward with new developments in order to meet the needs of chronic pain sufferers.

Reserves Policy

The Association aims to maintain its reserves at a level equivalent to 12 months' expenditure, so that services can be continued, at least in the short term, in the event of a drop in funding. An amount of £245,000 has been set aside in the designated 'reserves fund' for this purpose. In addition there is a balance of £64,920 in the general fund which is considered adequate for day to day working capital.

Investment Policy

The Association's reserve funds have been invested in a charity deposit accounts with Virgin Money, Bath Building Society and Charity Bank, which are considered to be a relatively risk-free investment and also give flexibility for the deposit and withdrawal of funds on demand.

Risk Management

The principal risk faced by the charity lies in its ability to continue to secure appropriate funding to enable it to carry out its ongoing operations. The ongoing financial position is reviewed and discussed by directors at each meeting. This review process enables us to ensure we continue to only provide services where we have the financial ability to do so.

Members of the National Management Committee visit the Strategic Roadmap throughout the year ensuring that we remain ahead in terms of our values, our purpose, our guiding principles, internal and external factors affecting our service delivery and a SWOT analysis.

The report of the directors has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

By Order of the Board


Margaret Dunham (Aug 3, 2026 09:19:15 GMT+1)

Dr Margaret Dunham

Director

08/03/2026

Date:

Pain Association Scotland

Chairman's Report

The Pain Association (PAS) is a provider of pain management support across Scotland, with year-on-year increase in demand alongside diminishing returns from the NHS boards and Scottish Government. In the last 12 months, ably supported and promoted by our amazing team, the Association is slowly and steadily reaching out to employers and other non-NHS partners to embrace and maximise the potential of the PALM (Prevent, Adapt, Learn, Maintain), a workplace solution project to keep people healthy and in work. Pain Association Scotland continues to support the lives of many in a very positive way and has a massive commitment where local pain services are either diminished or non-existent.

The landscape of politics has reframed pain services with the new Scottish Long Term Conditions Framework, so the imperative to ensure that pain is on the agenda of politicians, health service commissioners and the general public has only increased. Our able CEO Sonia Aitken continues as our champion, and we as trustees can continue to support her in all possible channels to reinforce and promote the work of PAS. Without the recognition of chronic pain as a major societal issue, we are in danger of being diminished in the chasm of health care need to an optional extra rather than as a fundamental resource for Scotland and the UK. We are already working within England, in Leeds and London, and this can only increase so to support this we are aiming for a rebrand this year to reflect that the work of the Association is broad and not confined to Scotland. The output of the Association continues to grow with significant impact in 2025-26, for a small organisation it provides a huge service.

The Pain Association will continue to be ambitious and optimistic. We have a small but very able team in the employees of PAS who continue to work exceedingly efficiently. In such a bleak economic landscape we can only hope that the inevitable changes at governmental level (Scottish and UK) will lead to a renewed understanding of the importance of managing chronic pain in the wider population. I hope that together we can continue to support and promote PAS and support the population living with chronic pain.

Report of the Independent Examiner To the Directors of Pain Association Scotland

I report on the accounts of Pain Association Scotland for the year ended 31 March 2026, which are set out on pages 12 to 22.

Respective responsibilities of directors (trustees) and examiner

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

Basis of independent examiner's statement

My examination is 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 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.

Sheena Gibson

Sheena Gibson (Aug 10, 2026 09:25:24 GMT+1)

Sheena Gibson FCCA

Date: 08/10/2026

**James Hair Group Ltd
59 Bonnygate
Cupar
Fife
KY15 4BY**

Pain Association Scotland

Statement of Financial Activities (including Income and Expenditure Account)

For the Year Ended 31 March 2026

	Note	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Income:					
<i>Donations and legacies:</i>					
Grants receivable	2	-	47,200	47,200	51,700
Donations & fundraising	3	4,425	21,500	25,925	63,735
Membership fees		565	-	565	498
<i>Charitable activities:</i>					
Service level agreements	4	-	63,607	63,607	73,390
Training fees & sales	5	19,864	14,075	33,939	33,139
<i>Investments:</i>					
Bank deposit interest		12,053	-	12,053	13,070
Total income		<u>36,907</u>	<u>146,382</u>	<u>183,289</u>	<u>235,532</u>
Expenditure:					
<i>Charitable activities:</i>					
<i>- Pain management services training & development:</i>					
Direct operating costs:	6	13,456	162,098	175,554	184,363
Administrative support costs:	6	48,959	21,015	69,974	53,735
Total expenditure		<u>62,415</u>	<u>183,113</u>	<u>245,528</u>	<u>238,098</u>
Net (expenditure) for year before transfers		(25,508)	(36,731)	(62,239)	(2,566)
Transfers between funds		<u>(7,172)</u>	<u>7,172</u>	<u>-</u>	<u>-</u>
Net (expenditure) and movement in funds after transfers		(32,680)	(29,559)	(62,239)	(2,566)
Balances brought forward		<u>453,549</u>	<u>73,544</u>	<u>527,093</u>	<u>529,659</u>
Balances carried forward		<u>420,869</u>	<u>43,985</u>	<u>464,854</u>	<u>527,093</u>

Further details of funds are shown in note 12.

The statement of financial activities includes all gains and losses in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 14 to 22 form part of these financial statements.

Pain Association Scotland

Balance Sheet at 31 March 2026

	Note	2026 £	2025 £
Fixed Assets			
Intangible assets	8	-	-
Tangible assets	9	699	1,350
		<u>699</u>	<u>1,350</u>
Current Assets			
Stock		263	281
Debtors	10	23,591	7,879
Cash on deposit		270,276	264,980
Other cash at bank and in hand		196,783	298,073
		<u>490,913</u>	<u>571,213</u>
Creditors			
Amounts falling due within one year	11	26,758	45,470
		<u>464,155</u>	<u>525,743</u>
Net Current Assets			
		<u>464,155</u>	<u>525,743</u>
Net Assets		<u>464,854</u>	<u>527,093</u>
Funds			
Unrestricted funds:			
General fund	12	78,700	129,729
Designated funds	12	342,169	323,820
Total unrestricted funds		<u>420,869</u>	<u>453,549</u>
Restricted funds	12	43,985	73,544
Total Funds		<u>464,854</u>	<u>527,093</u>

For the year ended 31 March 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 SORP.

Approved by the Board of Directors and authorised for issue on .

Dr Mary Harper


Mary Harper (Aug 6, 2026 02:04:58 GMT+1)

Date: 08/03/2026

Director

The notes on pages 14 to 22 form part of these financial statements.

Company registration number: SC 105105.

Pain Association Scotland

Notes to the Accounts

For the Year Ended 31 March 2026

1 Accounting Policies

Basis of Accounting

The financial statements of the charity, which constitutes a public benefit entity as defined by FRS 102, have been prepared on the historical cost basis and in accordance with the requirements of:

- the Companies Act 2006
- 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) issued on 16 July 2014 (Charities SORP (FRS 102)); and
- 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)

The charity has taken advantage of the exemption permitted for smaller charities not to prepare a Statement of Cash Flows.

Going concern

The financial statements have been prepared on a going concern basis. The directors have assessed the charitable company's ability to continue as a going concern and consider that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing these financial statements.

Accounting Estimates

The trustees do not consider that there are any areas of the financial statements where significant judgements or estimates are being carried out.

Income

Generally income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from periodic grants and service level agreements is recognised in the period to which the grant relates. Income from other grants and donations is recognised on receipt. Where the grant or donation is given for a specific purpose, the income is included in a restricted fund and any unexpended portion is carried forward in that fund.

Fee income comprises amounts invoiced for pain management training, but excluding any amount invoiced in advance for future work, which is included as deferred income.

Bank interest is accrued to the date of the accounts.

Expenditure and Cost Allocation

Generally expenditure is accounted for on an accruals basis and when there is a legal or constructive obligation to make a payment to a third party. There is a single charitable activity of '*pain management services and development*' and costs are classified as either 'direct operating' or 'administrative support' under that heading. Expenditure includes governance costs, which are those associated with the running of the charitable company and include annual accountancy costs, legal costs and a proportion of staff costs and overheads associated with meetings of the trustees, as disclosed in note 6.

Intangible Fixed Assets and Amortisation

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

During the previous year the charity developed a new website and began work filming a library of videos which may be marketed for sale in future accounting periods. As it is not known when any such sales income may occur, the directors have made the decision to write off these costs in full in the year of purchase.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation on furniture & equipment is charged by the straight line method at rates varying from 10% to 33% of cost per annum in accordance with the estimated useful life of each asset.

Generally assets with a cost or valuation less than £250 are not capitalised.

Pain Association Scotland

Notes to the Accounts

For the Year Ended 31 March 2026

1 Accounting Policies (continued)

Stock

Stock of resource materials for resale is stated at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items.

Debtors

Short term debtors are recognised at transaction price less any impairment. Prepayments relate to amounts paid in advance for expenditure attributable to future financial periods. Accrued income relates to income due for the current year, which had not been billed or received at the year-end.

Creditors and Provisions

Creditors and provisions are recognised, at settlement amount, where the charity has a present obligation resulting from a past event, which is likely to result in the transfer of funds to a third party, and the amount due can be measured or estimated reliably.

Leasing Commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension Costs

The company contributes to pension plans for all employees. Contributions are charged to expenditure as they become payable.

Taxation

The company is a recognised charitable body and is exempt from corporation tax on its charitable activities. It is not registered for VAT and expenditure includes irrecoverable VAT where relevant.

Fund Accounting

Restricted funds may only be used for particular purposes within the objects of the charity as specified by the donor or by the terms of an application for the funds.

Designated funds are set aside by the trustees out of unrestricted funds for specific purposes or projects.

The Unrestricted general fund is available to be used for any of the charitable objects at the discretion of the trustees.

Currency

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 £.

Other Basic Financial Instruments

The company only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently at their settlement value.

Pain Association Scotland

Notes to the Accounts

For the Year Ended 31 March 2026

	Current Year			Previous Year		
	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Unrestricted Funds £	Restricted Funds £	Total 2025 £
2 Grants Receivable						
<i>Scottish Government:</i>						
- S.10 Core funding	-	-	-	-	11,500	11,500
Health & Social Care Alliance	-	30,000	30,000	-	25,000	25,000
Health Board grants	-	17,200	17,200	-	15,200	15,200
Total grants	-	47,200	47,200	-	51,700	51,700
3 Donations & Fundraising	£	£	£	£	£	£
Trusts	3,100	21,500	24,600	50,000	11,500	61,500
Individual donations & other	1,325	-	1,325	2,235	-	2,235
Total	4,425	21,500	25,925	52,235	11,500	63,735
4 Service Level Agreements	£	£	£	£	£	£
NHS Tayside	-	22,500	22,500	-	22,500	22,500
NHS Fife	-	12,430	12,430	-	12,187	12,187
Dumfries & Galloway NHS Board	-	7,127	7,127	-	14,253	14,253
NHS Ayrshire & Arran	-	6,750	6,750	-	10,050	10,050
NHS Western Isles	-	12,000	12,000	-	12,000	12,000
NHS Borders	-	2,800	2,800	-	2,400	2,400
Total	-	63,607	63,607	-	73,390	73,390
5 Training fees & sales	£	£	£	£	£	£
Chronic Pain Ireland	17,850	-	17,850	14,125	-	14,125
University of Bradford	-	-	-	-	3,650	3,650
NHS Tayside	-	7,275	7,275	-	7,140	7,140
NHS Borders	-	-	-	-	1,800	1,800
NHS Highlands	-	6,800	6,800	-	4,800	4,800
Sutton Mental Health	-	-	-	100	-	100
Complex Regional Pain Syndrome	-	-	-	1,500	-	1,500
York	1,200	-	1,200	-	-	-
Suse Workshops	800	-	800	-	-	-
Sale of resources	14	-	14	24	-	24
Total	19,864	14,075	33,939	15,749	17,390	33,139

Pain Association Scotland

Notes to the Accounts (continued)

6 Expenditure	Current Year			Previous Year		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	2026	Funds	Funds	2025
	£	£	£	£	£	£
Pain management						
- training & development:						
Direct operating costs:						
Staff costs - training delivery	4,888	138,493	143,381	15,373	141,546	156,919
Travel costs	4,833	9,049	13,882	3,491	7,943	11,434
Conferences & venue costs	1,331	1,577	2,908	732	-	732
Group meetings	2,223	7,455	9,678	-	7,642	7,642
Website, publicity & printing	31	1,435	1,466	-	882	882
Staff training & other direct costs	150	4,089	4,239	1,760	4,994	6,754
Total direct operating costs	13,456	162,098	175,554	21,356	163,007	184,363
Administrative support costs:						
Staff costs - management & admin	24,151	14,452	38,603	8,703	9,500	18,203
Occupancy costs	6,664	6,500	13,164	6,702	6,762	13,464
Office running costs	13,641	45	13,686	7,778	5,000	12,778
Accountancy / independent examiner	2,256	-	2,256	5,736	-	5,736
Legal & other professional fees	81	-	81	775	-	775
Depreciation	651	-	651	684	-	684
Other expenditure	1,515	18	1,533	2,095	-	2,095
Total administrative support costs	48,959	21,015	69,974	32,473	21,262	53,735
Total expenditure	62,415	183,113	245,528	53,829	184,269	238,098

Governance costs

Governance costs included in expenditure above are as follows:

	2026	2025
	£	£
Staff costs	7,821	7,618
Occupancy & office running costs	1,340	1,312
Accountancy / independent examiner	2,256	5,736
Legal & statutory fees	81	639
Travel & meeting costs	-	732
Total governance costs	11,498	16,037

Accountancy fees and remuneration of the independent examiner:

	£	£
- Accountancy fees	1,500	3,996
- Fee of the Independent Examiner	756	1,740
	2,256	5,736

Pain Association Scotland

Notes to the Accounts (continued)

7 Staff costs (full-time equivalent numbers)	2026 Number	2026 £	2025 Number	2025 £
Training & development staff	2.6	162,530	2.6	156,919
Management & admin staff	0.7	19,454	0.7	18,203
Totals	3.3	181,984	3.3	175,122
Gross salaries		157,616		150,844
Social security costs		10,140		10,789
Pension/death in service costs		14,228		13,489
Total employed staff		181,984		175,122
Recruitment		-		-
Total staff costs		181,984		175,122

No emoluments were paid to directors during the year, nor in the previous year.

Travel expenses of £nil was reimbursed to 1 director (previous year - £nil).

The total amount of employee benefits, including employer pension contributions, paid in respect of key management personnel was £77,527 (2025: £76,589). One employee received emoluments of more than £60,000 in the current year.

8 Intangible fixed assets	Website Costs £	Filming & videos £	Total £
Cost or Valuation	18,000	4,600	22,600
At 31st March 2026	18,000	4,600	22,600
Depreciation	18,000	4,600	22,600
At 31st March 2026	18,000	4,600	22,600
Net Book Value			
At 31st March 2026	-	-	-
At 31st March 2025	-	-	-

9 Tangible Fixed Assets	Furniture & equipment £
Cost or Valuation	
At 1st April 2025	15,046
Additions	-
At 31st March 2026	15,046
Depreciation	
At 1st April 2025	13,696
Charge for year	651
At 31st March 2026	14,347
Net Book Value	
At 31st March 2026	699
At 31st March 2025	1,350

Pain Association Scotland

Notes to the Accounts (continued)

10	Debtors	2026	2025
	<i>Amounts due within one year</i>	£	£
	Accrued income	10,150	4,630
	Prepayments & other debtors	13,441	3,249
		<u>23,591</u>	<u>7,879</u>

11	Creditors	2026	2025
	<i>Amounts due within one year</i>	£	£
	Tax & social security	4,784	5,226
	Deferred income (see below)	15,600	31,943
	Accruals	6,374	8,301
		<u>26,758</u>	<u>45,470</u>

Details of deferred income:	£	£
Chronic Pain Ireland for April to June	3,600	3,843
Veterans' Foundation grant in advance	6,000	6,000
NHS Highland	6,000	-
Alliance Project	-	15,000
Foundation Scotland	-	2,600
Fife Voluntary Action	-	4,500
	<u>15,600</u>	<u>31,943</u>

Movement in deferred income	£	£
Opening deferred income	31,943	15,105
Released in the year	(31,943)	(15,105)
Income deferred in the year	15,600	31,943
Closing deferred income	<u>15,600</u>	<u>31,943</u>

Lease commitments:

Total future minimum lease payments under non-cancellable operating leases for each of the following periods are:

	2026	2025
	£	£
Not later than one year	15,120	15,120
Later than one and not later than five years	3,780	18,900
Total	<u>18,900</u>	<u>34,020</u>

Pain Association Scotland

Notes to the Accounts (continued)

12 Movement on Funds

	Note	At 1/4/25 £	Movement in Resources Incoming £	Outgoing £	Net Transfers £	At 31/3/26 £
Restricted Funds:						
Regions and Groups:						
Edinburgh & Lothians		7,907	-	(7,907)	-	-
Fife		-	16,930	(16,386)	-	544
Greater Glasgow & Clyde		1,175	-	(1,175)	-	-
Lanarkshire		-	10,000	(12,113)	2,113	-
Dumfries & Galloway		3,666	12,127	(15,793)	-	-
Tayside		-	36,975	(47,746)	10,771	-
Central/Forth Valley		7,668	-	(7,668)	-	-
Highlands		2,402	6,800	(3,829)	-	5,373
Western Isles		364	12,000	(12,605)	241	-
Borders		11,132	2,800	(7,817)	-	6,115
Ayrshire & Arran		5,533	6,750	(11,909)	(374)	-
Wales		5,579	-	-	(5,579)	-
Grampian		726	-	(726)	-	-
Total Regions & Groups	(1)	46,152	104,382	(145,674)	7,172	12,032
Other Restricted funds:						
Veterans' grant	(2)	2,252	12,000	(11,702)	-	2,550
Fife Voluntary Action	(3)	1,500	-	-	-	1,500
Foundation Scotland	(4)	1,500	-	-	-	1,500
Health & Social Care Alliance	(5)	7,862	30,000	(23,823)	-	14,039
University of Bradford	(6)	14,278	-	(1,914)	-	12,364
Total Restricted funds		73,544	146,382	(183,113)	7,172	43,985
Unrestricted Funds:						
Designated funds:						
Fixed asset fund	(7)	1,350	-	(651)	-	699
Reserves fund	(8)	238,000	-	-	7,000	245,000
Research fund	(9)	19,470	-	-	-	19,470
Pharmacy campaign	(10)	5,000	-	-	-	5,000
Group support & development	(11)	25,000	-	(2,842)	7,842	30,000
Legal costs	(11)	3,000	-	(81)	81	3,000
IT and office equipment	(11)	5,000	-	(5,000)	5,000	5,000
Publicity	(11)	1,500	-	(1,500)	1,500	1,500
AGM & conferences	(11)	3,000	-	(8,280)	15,280	10,000
Staff development & training	(11)	2,500	-	(211)	211	2,500
Succession planning	(11)	20,000	-	-	-	20,000
Total Designated funds		323,820	-	(18,565)	36,914	342,169
General fund		129,729	36,907	(43,850)	(44,086)	78,700
Total Unrestricted funds		453,549	36,907	(62,415)	(7,172)	420,869
Total Funds		527,093	183,289	(245,528)	-	464,854

Pain Association Scotland

Notes to the Accounts (continued)

12 Movement on Funds (continued)

Notes on Funds:

- (1) The restricted funds for Regions and Groups arise from grant funding and service level agreements for each Region or Group shown above for the provision of pain management service delivery.
- (2) The Veterans' Foundation continued its funding by making an award of £12,000 for work to support veterans suffering from chronic pain.
- (3) Fife Voluntary Action provided funding to support complex regional pain syndrome.
- (4) Funding was received from Foundation Scotland for the Dundee Women's Prison project.
- (5) A grant of £110,000 has been awarded over 3 years from October 2023 to fund an interactive digital self management programme and toolkit for people who are working with chronic pain.
- (6) This is to fund a self-management group for people suffering chronic pain. The support group will also help to enhance student experience, by enabling direct observation by students, ultimately with the goal of improving service provision and the understanding of pain and how it affects people.
- (7) The fixed asset fund corresponds to the net book value of tangible fixed assets. Depreciation is charged to the fund and the cost of fixed assets purchased is transferred into the fund.
- (8) The Reserves fund has been set aside in accordance with the charity's reserves policy which equates to 12 months' expenditure (see page 8)
- (9) The Research fund has been designated from the legacy of Marjorie McInnes, a former patron, who had a particular interest in this area.
- (10) The Pharmacy campaign is a collaboration with the Scottish Government for a national pharmacy poster campaign to raise awareness about chronic pain. The fund represents the Pain Association's contribution to the campaign, which includes promotion of the Association's services. We are awaiting the go-ahead from the Scottish Government on this.
- (11) Funds have been designated to the various areas of expenditure as shown.

Pain Association Scotland

Notes to the Accounts (continued)

13 Analysis of Net Assets between Funds

<i>Current year</i>	<i>Restricted Funds £</i>	<i>Designated Funds £</i>	<i>General Fund £</i>	<i>Total Funds £</i>
Tangible fixed assets	-	699	-	699
Stock	-	-	263	263
Debtors	10,132	-	13,459	23,591
Cash on deposit	-	270,276	-	270,276
Cash at bank and in hand	45,853	71,194	79,736	196,783
Creditors	(12,000)	-	(14,758)	(26,758)
Total Funds at 31 March 2026	43,985	342,169	78,700	464,854

<i>Previous year</i>	<i>Restricted Funds £</i>	<i>Designated Funds £</i>	<i>General Fund £</i>	<i>Total Funds £</i>
Tangible fixed assets	-	1,350	-	1,350
Stock	-	-	281	281
Debtors	2,274	-	5,605	7,879
Cash on deposit	-	264,980	-	264,980
Cash at bank and in hand	99,370	57,490	141,213	298,073
Creditors	(28,100)	-	(17,370)	(45,470)
Total Funds at 31 March 2025	73,544	323,820	129,729	527,093