


Charity registration number: SC021851

# Tourette Scotland

Annual Report and Financial Statements  
for the Year Ended 31 August 2024



Morris & Young  
Chartered Accountants  
6 Atholl Crescent  
PERTH  
PH1 5JN

## **Tourette Scotland**

### **Contents**

Reference and Administrative Details	1
Trustees' Report	2 to 4
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 16

## **Tourette Scotland**

### **Reference and Administrative Details**

**Chairperson**

**Trustees**

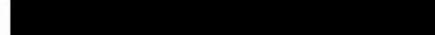


**Principal Office**

Inveralmond Business Centre  
Auld Bond Road  
Perth  
PH1 3FX

**Charity Registration Number** SC021851

**Independent Examiner**



Morris & Young  
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## **Tourette Scotland**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2024.

The financial statements 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.

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.

## **Tourette Scotland**

### **Trustees' Report**

#### **Financial review**

The financial results for the year are set out on pages 7 to 16.

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 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. 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 principal financial 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.

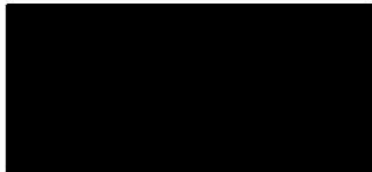
## **Tourette Scotland**

### **Trustees' Report**

#### ***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.

The annual report was approved by the trustees of the charity on 30 May 2025 and signed on its behalf by:





## **Tourette Scotland**

### **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.

## **Tourette Scotland**

### **Independent Examiner's Report to the trustees of Tourette Scotland**

I report on the accounts of the charity for the year ended 31 August 2024 which are set out on pages 7 to 16.

#### **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**

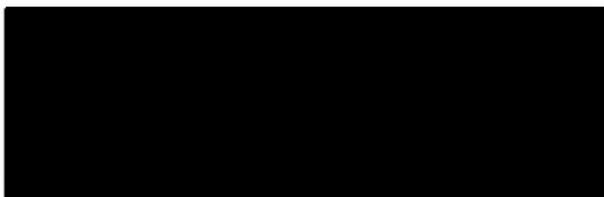
In connection with my examination, no matter has come to my attention:

(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.



Morris & Young  
Chartered Accountants  
6 Atholl Crescent  
PERTH  
PH1 5JN

30 May 2025



## Tourette Scotland

### Statement of Financial Activities for the Year Ended 31 August 2024

	Note	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	40,606	-	40,606	15,224
Charitable activities	3	<u>521</u>	<u>9,200</u>	<u>9,721</u>	<u>6,202</u>
Total Income		<u>41,127</u>	<u>9,200</u>	<u>50,327</u>	<u>21,426</u>
<b>Expenditure on:</b>					
Raising funds	4	(6,105)	-	(6,105)	(2,082)
Charitable activities	5	<u>(11,087)</u>	<u>(8,579)</u>	<u>(19,666)</u>	<u>(17,598)</u>
Total Expenditure		<u>(17,192)</u>	<u>(8,579)</u>	<u>(25,771)</u>	<u>(19,680)</u>
Net movement in funds		23,935	621	24,556	1,746
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>43,418</u>	<u>1,102</u>	<u>44,520</u>	<u>42,774</u>
Total funds carried forward	12	<u><u>67,353</u></u>	<u><u>1,723</u></u>	<u><u>69,076</u></u>	<u><u>44,520</u></u>

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

The funds breakdown for 2023 is shown in note 12.

## Tourette Scotland

### (Registration number: SC021851) Balance Sheet as at 31 August 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	9	1,242	1,099
<b>Current assets</b>			
Stocks		604	604
Debtors	10	367	119
Cash at bank and in hand	11	67,224	43,404
		68,195	44,127
<b>Creditors: Amounts falling due within one year</b>		(361)	(706)
<b>Net current assets</b>		67,834	43,421
<b>Net assets</b>		69,076	44,520
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		1,723	1,102
<b>Unrestricted income funds</b>			
Unrestricted funds		67,353	43,418
<b>Total funds</b>	12	69,076	44,520

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 30 May 2025 and signed on their behalf by:



## **Tourette Scotland**

### **Notes to the Financial Statements for the Year Ended 31 August 2024**

#### **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.



## **Tourette Scotland**

### **Notes to the Financial Statements for the Year Ended 31 August 2024**

#### ***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.

#### **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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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's discretion in furtherance of the objectives of the charity.

## Tourette Scotland

### Notes to the Financial Statements for the Year Ended 31 August 2024

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 2024 £	Total 2023 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	27,750	27,750	-
Donations from individuals	11,112	11,112	14,290
Gift aid reclaimed	1,744	1,744	934
	<u>40,606</u>	<u>40,606</u>	<u>15,224</u>

#### 3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Fundraising	37	-	37	51
DVDs, books, bands etc.	484	-	484	1,401
Grants	-	9,200	9,200	4,750
	<u>521</u>	<u>9,200</u>	<u>9,721</u>	<u>6,202</u>

The following grants were received:  
 Better Breaks - £7,600 (2023 - £4,750)  
 [REDACTED] - £1,600 (2023 - £nil)



## Tourette Scotland

### Notes to the Financial Statements for the Year Ended 31 August 2024

#### 4 Expenditure on raising funds

##### a) Costs of generating donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Cost of raising funds	6,105	6,105	2,082

#### 5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Service user activities	9,846	8,304	18,150	16,279
Insurance	1,102	-	1,102	953
Depreciation, amortisation and other similar costs	139	275	414	366
	<u>11,087</u>	<u>8,579</u>	<u>19,666</u>	<u>17,598</u>

## Tourette Scotland

### Notes to the Financial Statements for the Year Ended 31 August 2024

#### 6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	414	366

#### 7 Trustees remuneration and expenses

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

[REDACTED]  
£232 (2023: £604) of expenses were reimbursed to [REDACTED] during the year.

Travel expenses and activity expenses.

[REDACTED]  
£439 (2023: £87) of expenses were reimbursed to [REDACTED] during the year.

Travel expenses.

[REDACTED]  
£Nil (2023: £103) of expenses were reimbursed to [REDACTED] during the year.

Travel expenses and activity expenses

[REDACTED]  
£850 (2023: £711) of expenses were reimbursed to [REDACTED] during the year.

Travel expenses and activity expenses.

[REDACTED]  
£138 (2023: £667) of expenses were reimbursed to [REDACTED] during the year.

Travel expenses.

[REDACTED]  
£Nil (2023: £28) of expenses were reimbursed to [REDACTED] during the year.

Travel expenses.

[REDACTED]  
£1,106 (2023: £40) of expenses were reimbursed to [REDACTED] during the year.

Travel expenses and activity expenses.

[REDACTED]  
£76 (2023: £Nil) of expenses were reimbursed to [REDACTED] during the year.

Office expenses

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

## Tourette Scotland

### Notes to the Financial Statements for the Year Ended 31 August 2024

#### 8 Taxation

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

#### 9 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 September 2023	2,291	2,291
Additions	<u>557</u>	<u>557</u>
At 31 August 2024	<u>2,848</u>	<u>2,848</u>
<b>Depreciation</b>		
At 1 September 2023	1,192	1,192
Charge for the year	<u>414</u>	<u>414</u>
At 31 August 2024	<u>1,606</u>	<u>1,606</u>
<b>Net book value</b>		
At 31 August 2024	<u>1,242</u>	<u>1,242</u>
At 31 August 2023	<u>1,099</u>	<u>1,099</u>

#### 10 Debtors

	2024 £	2023 £
Other debtors	<u>367</u>	<u>119</u>

#### 11 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>67,224</u>	<u>43,404</u>

## Tourette Scotland

### Notes to the Financial Statements for the Year Ended 31 August 2024

#### 12 Funds

	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Balance at 31 August 2024 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	43,418	41,127	(17,192)	67,353
<b>Restricted funds</b>				
Fordell Firs Annual Camp Fund	-	7,600	(7,473)	127
Project Support Fund	1,102	-	(386)	716
Lothian Events Fund	-	1,600	(720)	880
<b>Total restricted funds</b>	<u>1,102</u>	<u>9,200</u>	<u>(8,579)</u>	<u>1,723</u>
<b>Total funds</b>	<u>44,520</u>	<u>50,327</u>	<u>(25,771)</u>	<u>69,076</u>
	<b>Balance at 1 September 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 August 2023 £</b>
<b>Unrestricted funds</b>				
<i>General</i>				
General	30,852	16,676	(4,110)	43,418
<b>Restricted funds</b>				
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
<b>Total restricted funds</b>	<u>11,922</u>	<u>4,750</u>	<u>(15,570)</u>	<u>1,102</u>
<b>Total funds</b>	<u>42,774</u>	<u>21,426</u>	<u>(19,680)</u>	<u>44,520</u>

## Tourette Scotland

### Notes to the Financial Statements for the Year Ended 31 August 2024

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.

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.

#### 13 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds 2024 £</b>
Tangible fixed assets	418	824	1,242
Current assets	67,296	899	68,195
Creditors over 1 year	(361)	-	(361)
Total net assets	<u>67,353</u>	<u>1,723</u>	<u>69,076</u>
	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds 2023 £</b>
Tangible fixed assets	-	1,099	1,099
Current assets	43,418	709	44,127
Current liabilities	-	(706)	(706)
Total net assets	<u>43,418</u>	<u>1,102</u>	<u>44,520</u>

#### 14 Related party transactions

There were no related party transactions in the year.