

REGISTERED COMPANY NUMBER: SC247216 (Scotland)
REGISTERED CHARITY NUMBER: SC034256

**Report of the Trustees and
Financial Statements for the Year Ended 30 April 2023
for
Parkinson's Self Help Group
(North Lanarkshire)**



**Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB**

**Parkinson's Self Help Group
(North Lanarkshire)**

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for the Year Ended 30 April 2023**

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**Parkinson's Self Help Group
(North Lanarkshire)**

**Reference and Administrative Details
for the Year Ended 30 April 2023**

TRUSTEES

I Eadie (Chairperson)
J McCardle (Vice Chairperson)
H Orr (Treasurer)
M Murray
L Guild
J Graham
C Donaldson
A McNeil (appointed 28.9.22)
F Tweedie (resigned 23.6.23)
D McNeil (appointed 29.9.22)
C McClory (appointed 29.9.22)
A Petterson (appointed 1.8.23)
B Kilgour (appointed 27.1.23)
P Tonner (appointed 1.8.23)

COMPANY SECRETARY

M Murray

REGISTERED OFFICE

Former Weavers Cottages
23/25 Wellwynd
Airdrie
ML6 0BN

**REGISTERED COMPANY
NUMBER**

SC247216 (Scotland)

REGISTERED CHARITY NUMBER SC034256

INDEPENDENT EXAMINER

David Nicholls FCCA
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

BANKERS

Bank of Scotland
PO Box 1000
BX2 1LB

**Parkinson's Self Help Group
(North Lanarkshire)**

**Report of the Trustees
for the Year Ended 30 April 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Significant activities

The charitable purpose and aims of Parkinson's Self Help Group ("PSHG") as agreed by the management group are:

"To create a unique, happy and sustainable atmosphere for people with Parkinson's, their carers and their families. Where they are safe, secure, supported and can be themselves. Exchange and share experiences and problems in a friendly "relaxing environment".

This aim is supported by the following more detailed objectives:

1. To provide a range of specific support services to Parkinson's sufferers and their carers, including a range of centre based and external activities for members; outreach services; and provision of a respite service to carers.
2. To develop all provision based on the operation of ongoing systems to record and respond to customer needs.
3. To ensure appropriate access to services for all potential user groups.
4. To promote wider community and public agency understanding of Parkinson's disease, and its implications for sufferers and carers.
5. To develop and continually support a user led Board of Directors, and to operate the highest standards of company governance.
6. To robustly record and monitor all aspects of company performance.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

As is now customary, I would like you all to take a few moments of silence, as we remember ALL, of our friends who have passed away, both over the past year and years gone by.

Overview

Parkinson's Self Help Group has a long history of improving the lives of individuals, carers, families and communities, who experience negative physical health, mental health, emotional challenges and barriers due to a neurological diagnosis. Our past and current projects have served to break down these barriers, having a significant, positive impact on individual's happiness, wellbeing and quality of life.

As the only charity in Lanarkshire that offers regular neurological support, 5 days a week, the service is vital to support individuals with a diagnosis and carers. Recognising the importance and experience of early intervention and following a person centred approach, which contributes to self-management and gives control back to people to cope better with the condition they are living with.

The services we provide have been established through consultation with individuals with a diagnosis, carers, individuals, families and communities. This is both written and verbal and helps make sure we learn from each other in relation to difficulties experienced and managing these.

**Parkinson's Self Help Group
(North Lanarkshire)**

**Report of the Trustees
for the Year Ended 30 April 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The need for our services has never been greater:

- Waiting lists have greatly increased, impacting on the length of time an individual is waiting to access specialist support and treatments, also the frequency of appointments has decreased significantly since Covid19.
- Around one in six people in the UK have a neurological condition. With the DALY for Lanarkshire being 9.4% higher than the Scottish rate.
- Our members not only have difficulties physically, but they also face daily stigma and discrimination in their community - they lose friends, confidence and have a much greater risk of depression. We have seen a decline in both physical and mental health following the pandemic - clients are telling us they are more anxious; they have trouble sleeping and we have seen an increase in memory problems (mainly dementia) and decrease in mobility.
- Unpaid carers play a vital role in our society, these demands have increased due to a crisis of resources and funding faced by health and social carer partnerships. This can lead to social isolation, impact on physical and mental health, loneliness, loss of social relationships and lack of support.

Board of Trustees

The Board of Trustees are aware of their collective responsibility and accountability for the proper governance of the charity. Together with the duty of transparency and accountability. With the overall responsibility to ensure the safeguarding of all who come in contact with the charity, finances and resources.

Services

The charity works to the social model of disability helping us recognise barriers that make life harder for individuals with a diagnosis. These barriers are identified as being the physical environment, people's attitudes, the way people communicate. Removing these barriers creates equality and offers individuals more independence, choice and control.

Our long term aim is to improve the quality of lives of individuals, carers, families and communities who experience negative physical and mental health, social isolation and barriers due to a diagnosis of a neurological condition. Our clients need to know they have somewhere they can feel safe, make friends and who can be given support specific to their circumstances.

Currently we provide a variety of services and activities:

- Complementary Therapies
- Activity days
- Social outings and events
- Guest speakers
- Cafe
- Welfare advice
- Information is given 1-1 but also through our newsletter and social media
- We advocate for our members, making referrals to statutory, charity and community organisations
- Support groups
- Practical and emotional support

We support our members to pursue their interests and hobbies in addition to building natural networks of support. All our services are user-led and will continue to develop. We know that what individuals were looking for in relation to services and supports is different to how we ran 10 years ago.

**Parkinson's Self Help Group
(North Lanarkshire)**

**Report of the Trustees
for the Year Ended 30 April 2023**

ACHIEVEMENT AND PERFORMANCE

We help members by sharing ongoing learning and keeping abreast of research and findings in several areas, not solely condition specific. We continually look at practices and interventions to support a move towards improved physical and mental health.

Our staff and volunteers come from a variety of career backgrounds including social work and health, carer organisation, mental health services, charity, banking. All staff and volunteers strive to establish a trusting and supportive relationship with all members.

Aims

Improving the lives of individuals, carers, families and communities, who experience negative physical health, mental health, social isolation, challenges and barriers due to a diagnosis of a neurological condition.

Outcomes

- Individuals with a neurological diagnosis "feel" more independent.
- Individuals have an increased understanding of a diagnosis.
- Individuals have an increased sense of purpose and belonging.
- Individuals with a neurological diagnosis feel more socially connected.
- Individuals have the opportunity to improve their physical health.
- Individuals have the support to improve their mental health and wellbeing.
- Individuals, carers and families feel less stressed about living with a diagnosis.
- Individuals are better able to manage physical symptoms in day to day life.
- Carers and families will be better able to cope with their caring role.

Evidence

We regularly use a number of evidence collection methods; including verbal feedback from members, staff and volunteer observations, 5 point rating scale and attendance levels.

We distribute a service form to our members annually, where they evaluate the services, we provide.

Third party verbal feedback from carers, families, other services and community.

We strive to develop close and supporting relationships with all members to enable them to be comfortable in providing feedback.

All of the above is recorded and evaluated, in order to evidence the success, achievement of outcomes or proposed changes re services and activities.

Outreach

One of the key areas identified as a need, by Staff, Volunteers and the Board of Trustees, is to increase our efforts and resources in relation to outreach work to ensure that all of those who would benefit from the services and activities are aware of the charity. Establishing and growing close working relationships with statutory, voluntary and community organisations and the wider community and individuals. Being part of the consortium and other groups allows us to benefit from the knowledge and experience of others and to promote our services. Referrals are received through these established networks and individuals signposted to our services.

**Parkinson's Self Help Group
(North Lanarkshire)**

**Report of the Trustees
for the Year Ended 30 April 2023**

ACHIEVEMENT AND PERFORMANCE

Funding

We are currently funded through a number of different funding streams both national and local. RS MacDonald, National Lottery Community Fund, North Lanarkshire Council, BOS Foundation, and the Community Solutions framework. We would like to thank these funders for their on-going support. As you will appreciate funding is an on-going challenge for the group, the Board of Trustees and staff continue to strive to ensure financial security for the coming years.

Fundraising/Donations

On behalf of the Board of Trustees, I would like to thank those individuals and groups who have made donations over the past year.

A number of fundraising events have taken place over the last financial year. We would like to thank those that gave their time to organise, attend and help us raise some funds.

Future Sustainability

We generate, annually, income via Hall Hires, our café, therapy room rent, fundraising and donations. The Board of Trustees and staff have worked to develop a 3 year financial plan. This sets out how we will ensure our future running costs can be met and ensures strong financial governance.

Along with income generation and our donations, we will identify a broad base of funders.

We plan to hold interagency and intergenerational projects to reduce expenditure, sharing of expertise, knowledge, resources and strengthening partnerships.

FINANCIAL REVIEW

Financial position

The charity generated a net surplus of £56,429 for the year ended 30 April 2023 (2022: deficit of £3,032).

At the balance sheet date, reserves totalled £92,961 (2022: £36,532), which comprises unrestricted free reserves of £32,295 (2022: £21,090) and restricted funds of £60,666 (2022: £15,442).

Reserves policy

Parkinson's Self Help Group (North Lanarkshire) is currently dependant on Project funding to sustain its activities, earned income alone would not allow PSHG to continue operating. This means that if there were to be a gap in Project funding, it is likely that PSHG would have to reduce its main operations and staffing levels. To avoid closure, if funding difficulties were to happen, the PSHG Board has agreed to work towards a reserve target figure of £38,000 to ensure that main operations can continue for a period of 3 - 4 months.

At the end of the financial year the level of free reserves was £32,295, which is below the target.

At this time the main concerns of the Board were to ensure:

1. That staff can continue working, primarily to secure funding
2. That members/Service Users are supported to move to other services (should it become necessary)

The level of reserves is monitored every month by Staff & the PSHG Board of Directors.

The gap in Project funding required to be addressed to enable PSHG to increase its income generation over a 3 year period to achieve its target of Reserved Income.

This policy will be reviewed annually and whenever there are significant changes in funding or staffing levels.

**Parkinson's Self Help Group
(North Lanarkshire)**

**Report of the Trustees
for the Year Ended 30 April 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a memorandum and articles of association as a company limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

New Trustees are identified in two ways, either they approach the Board of Trustees registering their interest or the Board of Trustees approach an individual to gauge their interest.

A meeting then takes place with the individual the Chairperson and either the Secretary or Treasurer to discuss further. The suitability of the candidate is decided at this time.

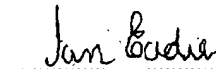
If suitable they are invited to attend a Board Meeting, to gain a greater understanding of the running of the Board of Trustees and meetings. They are made aware of the responsibilities and the personal liability that the position holds. It is then decided by the Board if the appointment is approved and seconded.

If appointed, the new Trustee receives a copy of our Constitution and all relevant policy documents together with the Board of Trustees confidentiality document, which requires to be signed.

Key management remuneration

In the opinion of the directors the member of key management is the centre coordinator. The total employer cost paid to this post in 2022-23 was £27,540 (2022: £27,358).

Approved by order of the board of trustees on 13/10/2023 and signed on its behalf by:



I Eadie - Trustee

**Independent Examiner's Report to the Trustees of
Parkinson's Self Help Group
(North Lanarkshire)**

I report on the accounts for the year ended 30 April 2023 set out on pages eight to twenty one.

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 (as amended). The charity's trustees 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 the 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 to 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.



David Nicholls FCCA
Fellow, Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Date: 13 October 2023

**Parkinson's Self Help Group
(North Lanarkshire)**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 30 April 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	28,983	138,048	167,031	107,777
Other trading activities	4	15,551	-	15,551	12,164
Other income	5	4,427	-	4,427	4,000
Total		48,961	138,048	187,009	123,941
EXPENDITURE ON					
Raising funds	6	216	1,791	2,007	4,055
Charitable activities	7				
Providing support to Parkinson's suffers and carers.		37,540	91,033	128,573	122,918
Total		37,756	92,824	130,580	126,973
NET INCOME/(EXPENDITURE)		11,205	45,224	56,429	(3,032)
RECONCILIATION OF FUNDS					
Total funds brought forward		21,090	15,442	36,532	39,564
TOTAL FUNDS CARRIED FORWARD		32,295	60,666	92,961	36,532

CONTINUING OPERATIONS

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

All income and expenditure derive from continuing activities in both years. Comparative figures for the previous year by fund type are shown in Note 12.

**Parkinson's Self Help Group
(North Lanarkshire)**

**Balance Sheet
30 April 2023**

	Notes	2023 £	2022 £
CURRENT ASSETS			
Debtors	14	9,840	2,696
Cash at bank and in hand		84,471	35,202
		<u>94,311</u>	<u>37,898</u>
CREDITORS			
Amounts falling due within one year	15	(1,350)	(1,366)
		<u>92,961</u>	<u>36,532</u>
NET CURRENT ASSETS			
		<u>92,961</u>	<u>36,532</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>92,961</u>	<u>36,532</u>
NET ASSETS			
		<u>92,961</u>	<u>36,532</u>
FUNDS	17		
Unrestricted funds:			
General fund		32,295	21,090
Restricted funds		60,666	15,442
TOTAL FUNDS		<u>92,961</u>	<u>36,532</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes on pages 11 - 21 form part of these financial statements

**Parkinson's Self Help Group
(North Lanarkshire)**

**Balance Sheet - continued
30 April 2023**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13/10/2023 and were signed on its behalf by:

Helen Orr
H Orr - Trustee

The notes form part of these financial statements

**Parkinson's Self Help Group
(North Lanarkshire)**

**Notes to the Financial Statements
for the Year Ended 30 April 2023**

1. GENERAL INFORMATION

Parkinson's Self Help Group (North Lanarkshire) ("the charity") is Scottish charitable incorporated organisation governed by its constitution dated 3 April 2003. It was registered as a charity in Scotland (registered number SC034256) on 3 April 2003. Its registered address is 23-25 Wellwynd, Airdrie, ML6 0BN.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- '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, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity 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.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer Equipment	- 20% on cost
Office & Other Equipment	- 20% on cost

**Parkinson's Self Help Group
(North Lanarkshire)**

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2023**

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

It is the policy of the trustees to capitalise any tangible fixed assets purchased where the cost exceeds £1,000.

Taxation

Parkinson's Self Help Group is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	12,382	8,996
Gift aid	4,150	-
Grants	138,048	86,330
Donated services and facilities	12,451	12,451
	<u>167,031</u>	<u>107,777</u>

**Parkinson's Self Help Group
(North Lanarkshire)**

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2023**

3. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2023	2022
	£	£
North Lanarkshire Council Gap Funding	6,723	8,363
National Lottery Community Fund	49,221	32,242
Corra Foundation	-	1,160
R.S MacDonald	11,000	11,000
N.L.C Community Grant	12,932	-
V.A.N.L Carers	10,687	18,195
Coronavirus Job Retention Scheme Grant	-	4,282
Community Solutions - Locality Activity Fund	1,173	43
V.A.N.L Community Mental Health and Wellbeing Fund	26,972	11,045
Bank of Scotland Foundation	14,300	-
Time for Me Fund	5,040	-
	<u>138,048</u>	<u>86,330</u>

4. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising	1,294	1,523
Hall Lets	305	210
Rent from Therapy Room	7,635	6,011
Membership Fees	660	960
Income from outings	-	310
Weavers Cafe	5,657	3,150
	<u>15,551</u>	<u>12,164</u>

5. OTHER INCOME

	2023	2022
	£	£
Employment Allowance	<u>4,427</u>	<u>4,000</u>

**Parkinson's Self Help Group
(North Lanarkshire)**

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2023**

6. RAISING FUNDS

Other trading activities

	2023	2022
	£	£
Fundraising	216	216
Outings & Outreach	-	1,449
Weavers Cafe Expenses	1,791	2,390
	<u>2,007</u>	<u>4,055</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Providing support to Parkinson's suffers and carers.	<u>123,793</u>	<u>4,780</u>	<u>128,573</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	68,722	70,325
Insurance	1,063	1,211
Light and heat	3,419	1,634
Telephone and Internet	1,361	984
Volunteer Expenses	742	1,353
Rent and Rates	13,651	13,651
Advertising, printing and stationery	3,679	3,218
Repairs and Maintenance	2,146	3,312
Therapies	21,244	17,358
Garden Project	1,009	-
Equipment	1,001	586
Sessional Staff	2,420	5,513
Subscriptions	175	188
Sundry Expenses	366	734
Activities/ Yoga	2,057	211
Staff Expenses	24	320
Bank Charges	195	142
Gas Service	519	388
	<u>123,793</u>	<u>121,128</u>

**Parkinson's Self Help Group
(North Lanarkshire)**

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2023**

9. SUPPORT COSTS

	2023	2022
	£	£
Accounting Fees	3,430	550
Accountancy IE Fee	<u>1,350</u>	<u>1,240</u>
	<u>4,780</u>	<u>1,790</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2023 nor for the year ended 30 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2023 nor for the year ended 30 April 2022.

11. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	62,524	62,904
Social security costs	4,427	4,706
Other pension costs	<u>1,771</u>	<u>2,715</u>
	<u>68,722</u>	<u>70,325</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Core project staff	<u>4</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

**Parkinson's Self Help Group
(North Lanarkshire)**

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2023**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	21,447	86,330	107,777
Other trading activities	12,164	-	12,164
Other income	4,000	-	4,000
Total	37,611	86,330	123,941
EXPENDITURE ON			
Raising funds	3,011	1,044	4,055
Charitable activities			
Providing support to Parkinson's sufferers and carers.	29,453	93,465	122,918
Total	32,464	94,509	126,973
NET INCOME/(EXPENDITURE)	5,147	(8,179)	(3,032)
RECONCILIATION OF FUNDS			
Total funds brought forward	15,943	23,621	39,564
TOTAL FUNDS CARRIED FORWARD	21,090	15,442	36,532

13. TANGIBLE FIXED ASSETS

	Computer Equipment £	Office & Other Equipment £	Totals £
COST			
At 1 May 2022 and 30 April 2023	5,701	7,796	13,497
DEPRECIATION			
At 1 May 2022 and 30 April 2023	5,701	7,796	13,497
NET BOOK VALUE			
At 30 April 2023	-	-	-
At 30 April 2022	-	-	-

**Parkinson's Self Help Group
(North Lanarkshire)**

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2023**

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	566	-
Prepayments	800	821
Accrued Income	8,474	1,875
	<u>9,840</u>	<u>2,696</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Pension creditor	-	136
Accrued expenses	1,350	1,230
	<u>1,350</u>	<u>1,366</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Current assets	32,295	62,016	94,311	37,898
Current liabilities	-	(1,350)	(1,350)	(1,366)
	<u>32,295</u>	<u>60,666</u>	<u>92,961</u>	<u>36,532</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Current assets	22,456	15,442	37,898	40,664
Current liabilities	(1,366)	-	(1,366)	(1,100)
	<u>21,090</u>	<u>15,442</u>	<u>36,532</u>	<u>39,564</u>

**Parkinson's Self Help Group
(North Lanarkshire)**

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2023**

17. MOVEMENT IN FUNDS

	At 1/5/22 £	Net movement in funds £	At 30/4/23 £
Unrestricted funds			
General fund	21,090	11,205	32,295
Restricted funds			
N.L.C Gap	1,497	355	1,852
National Lottery Community Fund	-	4,800	4,800
N.L.C Councilor	-	855	855
R.S McDonald	-	11,000	11,000
Corra Foundation	490	(490)	-
V.A.N.L Carers	4,171	(4,171)	-
V.A.N.L Community Mental Health and Wellbeing Fund	9,284	15,344	24,628
Bank of Scotland Foundation	-	14,300	14,300
National Lottery Community Cafe	-	3,231	3,231
	<u>15,442</u>	<u>45,224</u>	<u>60,666</u>
TOTAL FUNDS	<u>36,532</u>	<u>56,429</u>	<u>92,961</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,961	(37,756)	11,205
Restricted funds			
N.L.C Gap	5,868	(5,513)	355
National Lottery Community Fund	39,221	(34,421)	4,800
N.L.C Councilor	855	-	855
R.S McDonald	11,000	-	11,000
Corra Foundation	-	(490)	(490)
V.A.N.L Carers	10,687	(14,858)	(4,171)
Community Solutions - Locality Activity Fund	1,173	(1,173)	-
V.A.N.L Community Mental Health and Wellbeing Fund	26,972	(11,628)	15,344
Bank of Scotland Foundation	14,300	-	14,300
National Lottery Community Cafe	10,000	(6,769)	3,231
N.L.C Warm Spaces	12,932	(12,932)	-
Time for Me Fund	5,040	(5,040)	-
	<u>138,048</u>	<u>(92,824)</u>	<u>45,224</u>
TOTAL FUNDS	<u>187,009</u>	<u>(130,580)</u>	<u>56,429</u>

**Parkinson's Self Help Group
(North Lanarkshire)**

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2023**

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/5/21 £	Net movement in funds £	At 30/4/22 £
Unrestricted funds			
General fund	15,943	5,147	21,090
Restricted funds			
N.L.C Gap	-	1,497	1,497
R.S McDonald	4,020	(4,020)	-
Robertson Trust	9,510	(9,510)	-
Corra Foundation	-	490	490
N.L.C Business Grant	10,000	(10,000)	-
N.L.C Community Grant	91	(91)	-
V.A.N.L Carers	-	4,171	4,171
V.A.N.L Community Mental Health and Wellbeing Fund	-	9,284	9,284
	<u>23,621</u>	<u>(8,179)</u>	<u>15,442</u>
TOTAL FUNDS	<u>39,564</u>	<u>(3,032)</u>	<u>36,532</u>

**Parkinson's Self Help Group
(North Lanarkshire)**

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2023**

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,611	(32,464)	5,147
Restricted funds			
N.L.C Gap	8,363	(6,866)	1,497
National Lottery Community Fund	32,242	(32,242)	-
R.S McDonald	11,000	(15,020)	(4,020)
Robertson Trust	-	(9,510)	(9,510)
Corra Foundation	1,160	(670)	490
N.L.C Business Grant	-	(10,000)	(10,000)
N.L.C Community Grant	-	(91)	(91)
V.A.N.L Carers	18,195	(14,024)	4,171
Coronavirus Job Retention Scheme Grant	4,282	(4,282)	-
Community Solutions - Locality Activity Fund	43	(43)	-
V.A.N.L Community Mental Health and Wellbeing Fund	11,045	(1,761)	9,284
	<u>86,330</u>	<u>(94,509)</u>	<u>(8,179)</u>
TOTAL FUNDS	<u>123,941</u>	<u>(126,973)</u>	<u>(3,032)</u>

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2023.

19. PURPOSES OF UNRESTRICTED FUNDS

General - the unrestricted, 'free reserves' of the charity.

Designated fixed assets - represents the net book value of the charity's tangible fixed assets. Depreciation is charged to this fund and additions transferred to it.

**Parkinson's Self Help Group
(North Lanarkshire)**

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2023**

20. PURPOSES OF RESTRICTED FUNDS

Community Solution - Locality Activity Fund - Funding to provide garden project for members

Coronavirus Job Retention Scheme Grant - Cost burden of employees furloughed during the COVID-19 pandemic.

Corra Foundation - Funding for therapist training

National Lottery Community Fund - Funding for three years Staff salaries, office rent and Therapies.

North Lanarkshire Council Business Grant - Top up income generated for services that have been closed because of the pandemic.

North Lanarkshire Council Community Grant - Small award to help with 'stay at home' events for members.

North Lanarkshire Council Carers - Annual funding to cover respite support workers' salaries and expenses, carers' respite activities and transport costs.

North Lanarkshire Council Gap Funding - Annual funding to cover outreach workers salary and expenses in North Lanarkshire.

Robertson Trust - Funding for salary costs for the Health and Development worker and funding towards the therapy service for members.

R.S MacDonald - Funding towards salary costs for the Centre Coordinator to provide PSHG services.

Voluntary Action North Lanarkshire Carers - Annual funding to cover respite support workers' salaries and expenses, carers' respite activities and transport costs.

Voluntary Action North Lanarkshire Community Mental Health and Wellbeing Fund - Funding to renew boiler and running electricity/gas costs to allow all services to continue. Also to part fund salary costs.

National Lottery Community Cafe - Funding for community project to reduce isolation in the local community

Bank of Scotland Foundation - Funding for the cook's salary and kitchen overheads

North Lanarkshire Council Councillors Fund - Funding to support the fuel costs

Warm Spaces - Funding for community drop in points

Time for Me - Funding for therapy treatment for members