

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

**Report and
Financial Statements**

**For the Year Ended
31 March 2016**

WEDNESDAY



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22/06/2016
COMPANIES HOUSE

Company Number: SC 105105

Charity Number: SC 014486

Pain Association Scotland
Report and Financial Statements
For the Year Ended 31 March 2016

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Pain Association Scotland

Reference and Administrative Information

Company Registration Number:	SC 105105
Scottish Charity Number:	SC 014486
Registered Office:	Pain Association Scotland Suite D Moncrieffe Business Centre Friarton Road Perth Perthshire PH2 8DG
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 throughout the year:

Registered Directors:

Mr Will Scott OBE (Chair)

Mrs Elspeth Davidson

Mrs Susan Scott

Dr Charles Martin

Dr Gregor Purdie

Other Committee members:

Mr Peter McCarron (Hon Treasurer)

Senior Management Staff:

Sonia Cottom Director

Independent Examiner:

John G. Norman C.A.

Accountants:

John G. Norman Ltd
38 Coatfield Land
Edinburgh EH6 6BE

Bankers:

Royal Bank of Scotland
38 Cramond Road South
Edinburgh, EH4 6AA

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

Pain Association Scotland

Report of the Directors For the Year Ended 31 March 2016

The Directors present their report and the financial statements for the year ended 31 March 2016.

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 13th 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.

The directors are aware of the major risks affecting the charity and consider that appropriate procedures and safeguards are in place in order to mitigate those risks.

Objectives and Review of Activities

The Association has continued to deliver our unique monthly rolling self-management programme through a network of local groups. We have delivered 25 intensive self-management courses in collaboration with chronic pain services in Tayside, Angus CHP, Dumfries and Galloway, Forth Valley and the Western Isles. The outcomes from the evaluations continue to demonstrate the high standard of training and support being delivered to patients and users of our services and clearly show the benefits derived by those attending. The groups continue to support approximately 2,000 users per year and 745 people referred from the NHS chronic pain services attended the introduction to self-management course with a completion rate of 91%. (Further details are contained in the Annual Report).

This is a challenging time financially with the changes and subsequent reduction in the funding format from the Scottish Government S.16b and the uncertainties it has created. The continued effects of the recession continue to impact on the decisions which Trusts and Grant Giving Bodies make about funding. In addition to this, we have the unknown outcomes for future three-year Service Level Agreements for the provision of intensive self-management courses and local self-management groups, as we approach the start of Health and Social Care Integration. In effect, this means that it will no longer be the Health Boards' decision to fund the Association; rather it will be Integrated Joint Boards who will have the responsibility for the commissioning of services going forward. This will therefore involve new relationships being formed and new funding processes. The Association also faces the current challenge that many NHS Boards have opted to set up their own statutory Pain Management Programmes, while failing to appreciate the benefit which the Association's intensive self-management courses provides to patients on a completely different non-medical level and the continued essential maintenance element which the Association provides. Another concern is that Chronic Pain will not feature as a priority within some Health Boards' Local Delivery Plans and therefore funding will not be available to invest in Chronic Pain Services. In the light of what has been achieved at a UK level, with the Chronic Pain Policy Coalition launching the "UK Pain Messages" to Parliamentarians, the Association decided to produce its own Journal to emphasise the importance and value of the provision and access to self-management within the community and to achieve local as well as national awareness of the effects of pain on individuals, as well as on their relatives, friends and society.

Pain Association Scotland

Report of the Directors (continued)

Objectives and Review of Activities (continued)

In addition to this, we have received confirmation that with effect from April 2016 we will no longer be funded by The Alliance for the next three years and there has been no announcement of funding from the Scottish Government's s.16b department.

The unique referral, monitoring and reporting processes that have been established ensure that our service delivery meets the needs of the various Health Boards with whom we work. We look to where we can provide added value to assist Boards in achieving their waiting time initiatives as well as looking for opportunities for service improvement. Not only do all these processes save the NHS money and create added value, they also save valuable staff administration resources which can be used in other areas. A breakthrough with this over the last financial year has been the completion of phase 2 on the SCI Gateway referral system for the Association, not only to be able to accept direct referrals from clinicians in Primary Care, but also for the Association to be able to report back on a patient's attendance.

With the formation of the various Health Board Service Improvement Groups and the Scottish Government's National Chronic Pain Steering Group, participation and input for these groups has involved a great deal of pressure and added time for the relevant staff. Whilst the funding for these respective groups has now ceased, it is hoped that the improvements made within the Boards will continue and that further funding can be sought in order to support Chronic Pain patients.

In addition, the Director has continued to be involved with the British Pain Society Reference Group and the UK Chronic Pain Policy Coalition as well as contributing to various research projects and research Journals. She has now been accepted as a member of the British Pain Society, the International Association for the Study of Pain and the Institute of Directors. The Association has also produced its' first Journal – The Effects of Self-Management for Chronic Pain Patients and some of the content of this has been featured in Pain News – the official journal of the British Pain Society. It is vitally important that the positive outcomes of self-management are highlighted within Health and Social Care to enable the valuable work of the Association to continue.

Financial Review

The accounts this year have been prepared under a revised Statement of Recommended Practice for Charities in conjunction with the Financial Reporting Standard for Smaller Entities (also revised). As a result there has been some change to the format of the accounts with more detailed information on the comparative figures and the removal of governance costs as a separate item in the Statement of Financial Activities ("the SOFA"). There will be some further change next year with the application of the Financial Reporting Standard, FRS 102.

There was an overall increase in funds of £47,782 over the year comprising an increase of £19,387 in unrestricted funds and an increase of £28,395 in restricted funds as detailed in the SOFA on page 7 and the accompanying notes on pages 10 and 11.

Income has increased by 3% overall (£8,386) compared to the previous year, but this masks several fluctuations. Grant income has reduced by a net £13,299 with loss of £30,000 of additional s16B funding and a reduction of £8,200 in health Board grants, partly compensated by an increase of £25,276 in funding from the Health & Social Care Alliance Scotland. The latter is for the development and support of running intensive self-management courses for local groups in remote and rural areas, but comes to an end next year. Donations and fund-raising has increased by £7,709 mainly due to receipt of a legacy instalment of £7,000. Income from charitable activities, in the form of service level agreements and training fees taken together, has increased by a net £13,231.

Pain Association Scotland

Report of the Directors (continued)

Financial Review (continued)

Expenditure is detailed in note 6 on pages 11 - 12 and has increased by 5% overall. There has been an increase of £14,389 in direct operating costs, including a one-off cost of £7,127 for work on a patient database and an increase in travel with more journeys to remote areas. Administrative support costs have decreased by £3,187 and this includes a one-off legal cost of £4,792 for HR advice. There has been a 10% reduction in admin staff costs due to the employment of an administrator to take on some duties previously carried out by the Director. There have also been savings in office overheads due to careful management.

Details of funds carried forward are shown in note 11 on pages 14-15 and include £82,280 for regions and local groups, £18,762 for pain management training, £100,000 designated for various purposes as detailed in note (4) on funds on page 15, £2,824 representing the net book value of fixed assets and £260,304 in the general fund, which represents the free reserves of the charity (see reserves policy below).

Future Funding

As things stand there will be a significant drop in funding in 2016/17, as both Health & Social Care Alliance and s16B grants are ceasing. Scottish Government s.10 core funding of £38,000 per annum continues to March 2017 and funding from service level agreements and training fees should be maintained.

Reserves Policy

The Association aims to maintain its free reserves (represented by the general fund) 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. The present balance on the general fund of £260,304 is equivalent to between 14 and 15 months' expenditure, so this objective had been achieved at the balance sheet date. It is important to hold a healthy balance of reserves in the present climate of funding decreases, if the present level of service is to be maintained.

Investment Policy

The Association's reserve funds have been invested in a charity deposit account with Virgin Money, which is considered to be a relatively risk-free investment and also gives flexibility for the deposit and withdrawal of funds on demand.

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

Signed:



Name: WILLIAM SCOTT

Date: 7/6/16

Director

**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 2016, which are set out on pages 7 to 15.

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.

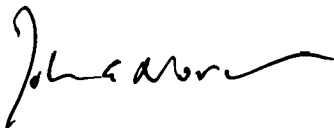
Basis of independent examiner's statement

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 Regulationshave 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.



John G Norman CA

Date: 21/6/16

John G. Norman Ltd
Chartered Accountants
38 Coatfield Lane, Leith
Edinburgh EH6 6BE

Pain Association Scotland

Statement of Financial Activities (including Income and Expenditure Account)

For the Year Ended 31 March 2016

	Note	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
Income:					
<i>Donations and legacies:</i>					
Grants receivable	2	-	117,714	117,714	131,013
Donations & fundraising	3	15,823	-	15,823	8,114
Membership fees		680	-	680	520
<i>Charitable activities:</i>					
Service level agreements	4	-	99,598	99,598	80,898
Training fees & sales	5	32,189	-	32,189	37,657
<i>Investments:</i>					
Bank deposit interest		3,840	-	3,840	3,256
Total income		<u>52,532</u>	<u>217,312</u>	<u>269,844</u>	<u>261,458</u>
Expenditure:					
<i>Charitable activities:</i>					
- <i>Pain management services training & development:</i>					
Direct operating costs:	6	19,639	127,478	147,117	132,728
Administrative support costs:	6	13,506	61,439	74,945	78,132
Total expenditure		<u>33,145</u>	<u>188,917</u>	<u>222,062</u>	<u>210,860</u>
Net income for year		<u>19,387</u>	<u>28,395</u>	<u>47,782</u>	<u>50,598</u>
Net movement in funds		19,387	28,395	47,782	50,598
Balances brought forward		<u>343,741</u>	<u>72,647</u>	<u>416,388</u>	<u>365,790</u>
Balances carried forward		<u>363,128</u>	<u>101,042</u>	<u>464,170</u>	<u>416,388</u>

Further details of funds are shown in note 11.

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 9 to 15 form part of these financial statements.

Pain Association Scotland

Balance Sheet at 31 March 2016

	Note	2016 £	2015 £
Fixed Assets			
Tangible assets	8	<u>2,824</u>	<u>3,697</u>
Current Assets			
Stock		303	374
Debtors	9	3,056	3,681
Cash on deposit		230,364	228,121
Other cash at bank and in hand		<u>239,702</u>	<u>193,627</u>
		473,425	425,803
Creditors			
Amounts falling due within one year	10	<u>12,079</u>	<u>13,112</u>
Net Current Assets		<u>461,346</u>	<u>412,691</u>
Net Assets		<u><u>464,170</u></u>	<u><u>416,388</u></u>
Funds			
<i>Unrestricted funds:</i>			
General fund	11	260,304	238,044
Designated funds	11	<u>102,824</u>	<u>105,697</u>
Total unrestricted funds		363,128	343,741
Restricted funds	11	<u>101,042</u>	<u>72,647</u>
Total Funds		<u><u>464,170</u></u>	<u><u>416,388</u></u>

For the year ended 31 March 2016 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 the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the Board of Directors and authorised for issue on 31/5/16

Signed: 

Name: WILLIAM SCOTT
Director

Date: 7/6/16

Company registration number: SC 105105.

Pain Association Scotland

Notes to the Accounts

For the Year Ended 31 March 2016

1 Accounting Policies

Basis of Accounting

The financial statements have been prepared under the historic cost convention and 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 for Smaller Entities published on 16/7/14 (the Charities SORP), the Financial Reporting Standard for Smaller Entities - effective January 2015 (the FRSSE) and the Companies Act 2006.

Since the charity is preparing accounts in accordance with the FRSSE, a cash flow statement is not required. Some of the comparative figures have been restated in compliance with the revised Charities SORP.

Income

Income from annual 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, any unexpended portion is carried forward as a restricted fund.

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

Bank interest is accrued to the date of the accounts.

Expenditure and Cost Allocation

All expenditure is accounted for on an accruals basis. As far as possible costs are attributed directly to charitable activities. Support and governance costs are then allocated to charitable activities - management and admin staff costs on the basis of estimated time spent in each area by employees and other overheads according to estimated usage.

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.

Stock

Stock of resource materials for resale is stated at the lower of cost and net realisable value.

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.

Pension Costs

Pension costs represent defined contributions payable for the accounting period to personal pension plans for certain employees.

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 VAT where relevant.

Funds

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 directors 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 directors.

Pain Association Scotland

Notes to the Accounts

For the Year Ended 31 March 2016

	Current Year			Previous Year		
	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Unrestricted Funds £	Restricted Funds £	Total 2015 £
2 Grants Receivable						
<i>Scottish Government:</i>						
S.10 Core funding	-	38,000	38,000	-	38,000	38,000
S.16B Admin funding	-	15,000	15,000	-	15,000	15,000
S 16B Additional funding	-	-	-	-	30,000	30,000
Health & Social Care Alliance Scotlan	-	50,614	50,614	-	25,338	25,338
Local authority grants	-	-	-	-	375	375
Health Board grants	-	14,100	14,100	-	22,300	22,300
Total grants	<u>-</u>	<u>117,714</u>	<u>117,714</u>	<u>-</u>	<u>131,013</u>	<u>131,013</u>
3 Donations & Fundraising						
	£	£	£	£	£	£
Trusts	7,125	-	7,125	2,375	500	2,875
Businesses & other	72	-	72	570	-	570
Legacy	7,000	-	7,000	-	-	-
Individual donations	1,626	-	1,626	3,992	-	3,992
Fund raising & local groups	-	-	-	677	-	677
Total	<u>15,823</u>	<u>-</u>	<u>15,823</u>	<u>7,614</u>	<u>500</u>	<u>8,114</u>
4 Service Level Agreements						
	£	£	£	£	£	£
NHS Tayside	-	30,000	30,000	-	30,000	30,000
NHS Fife	-	13,574	13,574	-	10,774	10,774
Dumfries & Galloway NHS Board	-	14,500	14,500	-	16,000	16,000
NHS Forth Valley	-	20,524	20,524	-	20,524	20,524
NHS Ayrshire & Arran	-	3,800	3,800	-	3,600	3,600
NHS Western Isles	-	10,000	10,000	-	-	-
NHS Borders	-	7,200	7,200	-	-	-
Total	<u>-</u>	<u>99,598</u>	<u>99,598</u>	<u>-</u>	<u>80,898</u>	<u>80,898</u>
5 Training fees & sales						
	£	£	£	£	£	£
Northumbria Health Board	12,000	-	12,000	10,000	-	10,000
NHS Highlands	9,750	-	9,750	9,750	-	9,750
Tayside Health Board	9,600	-	9,600	9,600	-	9,600
Western Isles	-	-	-	8,000	-	8,000
Sale of resources	839	-	839	307	-	307
Total	<u>32,189</u>	<u>-</u>	<u>32,189</u>	<u>37,657</u>	<u>-</u>	<u>37,657</u>

Pain Association Scotland

Notes to the Accounts (continued)

6 Expenditure	Current Year			Previous Year		
	Unrestricted Funds	Restricted Funds	Total 2016	Unrestricted Funds	Restricted Funds	Total 2015
Pain management	£	£	£	£	£	£
- training & development:						
Direct operating costs:						
Staff costs - training delivery	9,799	92,418	102,217	8,916	91,162	100,078
Travel costs	2,779	24,556	27,335	2,051	20,965	23,016
Conferences & venue costs	207	1,825	2,032	205	2,097	2,302
Group meetings	340	3,004	3,344	223	2,277	2,500
Website, publicity & printing	212	1,877	2,089	167	1,703	1,870
Patient database	6,000	1,127	7,127	-	-	-
Staff training & other direct costs	302	2,671	2,973	264	2,698	2,962
Total direct operating costs	19,639	127,478	147,117	11,826	120,902	132,728
Administrative support costs:						
Staff costs - management & admin	4,625	35,012	39,637	3,924	40,122	44,046
Occupancy costs	977	8,633	9,610	922	9,425	10,347
Office running costs	1,521	13,435	14,956	1,454	14,868	16,322
Accountancy / independent examiner	1,920	-	1,920	1,860	-	1,860
Legal & other professional fees	3,000	3,382	6,382	193	1,968	2,161
Depreciation	1,352	-	1,352	1,918	-	1,918
Other expenditure	111	977	1,088	131	1,347	1,478
Total administrative support costs	13,506	61,439	74,945	10,402	67,730	78,132
Total expenditure	33,145	188,917	222,062	22,228	188,632	210,860

Governance costs

Governance costs included in expenditure above are as follows:	2016	2015
	£	£
Staff costs	3,923	4,355
Occupancy & office running costs	1,585	1,598
Accountancy / independent examiner	1,920	1,860
Legal & statutory fees	4,805	13
Travel & meeting costs	824	503
Total governance costs	13,057	8,329

Remuneration of the independent examiner:

	£	£
- for accounts preparation	1,160	1,120
- for independent examination	760	740
	1,920	1,860

Pain Association Scotland

Notes to the Accounts (continued)

7 Staff costs (full-time equivalent numbers)	2016 Number	2016 £	2015 Number	2015 £
Training & development staff	2.0	102,217	2.0	100,078
Management & admin staff	1.5	39,637	1.5	44,046
Totals	3.5	141,854	3.5	144,124
Gross salaries		122,740		118,154
Social security costs		8,963		9,861
Pension/death in service costs		8,908		8,102
Total employed staff		140,611		136,117
Consultant admin support		1,243		5,764
Recruitment		-		2,243
Total staff costs		141,854		144,124

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

Travel expenses of £382 were reimbursed to directors during the year (previous year - £12).

8 Tangible Fixed Assets	Furniture & equipment £
Cost or Valuation	
At 1st April 2015	25,164
Additions	479
(Less) disposals	(5,091)
At 31st March 2016	20,552
Depreciation	
At 1st April 2015	21,467
Charge for year	1,352
(Less) disposals	(5,091)
At 31st March 2016	17,728
Net Book Value	
At 31st March 2016	2,824
At 31st March 2015	3,697

Pain Association Scotland

Notes to the Accounts (continued)

9 Debtors	2016	2015
<i>Amounts due within one year</i>	£	£
Accrued income	768	1,027
Prepayments & other debtors	2,288	2,654
	<u>3,056</u>	<u>3,681</u>

10 Creditors	£	£
<i>Amounts due within one year</i>		
Tax & social security	4,292	3,207
Deferred income	4,943	7,637
Accruals	2,844	2,268
	<u>12,079</u>	<u>13,112</u>

Lease commitments:

The company has signed a licence agreement for its office premises in Perth, covering the 3 years to 31 May 2019 at an annual rental of £8,543 (including VAT).

The company has an annual lease commitment of £2,950 on a lease for office equipment expiring in 2 - 5 years.

Pain Association Scotland

Notes to the Accounts (continued)

11 Movement on Funds

	Note	At 1/4/15 £	Movement in Resources Incoming £	Outgoing £	Net Transfers £	At 31/3/16 £
Restricted Funds:						
Regions and Groups:						
Edinburgh & Lothians		13,872	-	-	-	13,872
Fife		1,975	13,574	(8,732)	-	6,817
Greater Glasgow & Clyde		7,272	-	(4,408)	-	2,864
Lanarkshire		-	7,000	(7,000)	-	-
Dumfries & Galloway		13,047	14,500	(10,790)	-	16,757
Tayside		5,795	37,100	(30,983)	-	11,912
Central		8,834	20,524	(12,641)	-	16,717
Western Isles		-	10,000	(7,582)	-	2,418
Borders		-	7,200	(3,167)	-	4,033
Ayrshire & Arran		3,090	3,800	-	-	6,890
Total Regions & Groups	(1)	53,885	113,698	(85,303)	-	82,280
Other Restricted funds:						
Scottish Government:						
Section 10 funding		-	38,000	(38,000)	-	-
Section 16B funding		-	15,000	(15,000)	-	-
Health & Social Care Alliance		-	50,614	(50,614)	-	-
Pain Management training	(2)	18,762	-	-	-	18,762
Total Restricted funds		72,647	217,312	(188,917)	-	101,042
Designated funds:						
Fixed asset fund	(3)	3,697	-	(1,352)	479	2,824
Other designated funds	(4)	102,000	-	-	(2,000)	100,000
Total Designated funds		105,697	-	(1,352)	(1,521)	102,824
General fund		238,044	52,532	(31,793)	1,521	260,304
Total Unrestricted funds		343,741	52,532	(33,145)	-	363,128
Total Funds		416,388	269,844	(222,062)	-	464,170

Notes on Funds are shown on page 15 below.

Pain Association Scotland

Notes to the Accounts (continued)

11 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. This excludes fees and expenditure for pain management courses, which are included in the unrestricted general fund.
- (2) The pain management training fund represents donations received from trusts for this purpose.
- (3) 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.
- (4) Other designated funds have been set aside for the following purposes in the next year:

	£
Group support and educational development	90,000
Staff development	3,000
AGM and conferences	2,500
Legal costs	3,000
IT & office equipment costs	1,000
Journal publications	500
Total	100,000

- (5) Transfers include purchases of fixed assets and transfers to or from other designated funds.

12 Analysis of Net Assets between Funds

	<i>Restricted Funds</i>	<i>Designated Funds</i>	<i>General Fund</i>	<i>Total Funds</i>
	£	£	£	£
Tangible fixed assets	-	2,824	-	2,824
Stock	-	-	303	303
Debtors	-	-	3,056	3,056
Cash on deposit	-	100,000	130,364	230,364
Cash at bank and in hand	101,042	-	138,660	239,702
Creditors	-	-	(12,079)	(12,079)
Total Funds	101,042	102,824	260,304	464,170