

# WIGAN MS THERAPY CENTRE LTD

England & Wales · Charity number 1102646

## Details

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Other names	MULTIPLE SCLEROSIS REGIONAL THERAPY AND SUPPORT GROUP LIMITED
Status	Registered
Legal form	Charitable company
Company number	<a href="#">04811558</a>
Registered	2004-03-16
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	201 Preston Road Coppull Chorley PR7 5DR
Phone	01942 217696
Email	<a href="mailto:secretary.wiganmstherapycentre@gmail.com">secretary.wiganmstherapycentre@gmail.com</a>
Website	<a href="http://wiganmstherapycentre.org">wiganmstherapycentre.org</a>

## Activities

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**Objects:** TO PRESERVE AND PROTECT THE PHYSICAL AND MENTAL HEALTH OF SUFFERERS OF MULTIPLE SCLEROSIS AND THEIR FAMILIES AND CARERS, PRIMARILY BUT NOT EXCLUSIVELY IN GREATER MANCHESTER, THROUGH THE PROVISION OF SUPPORT, THERAPIES, COUNSELLING AND RECREATIONAL FACILITIES.

**Activities:** We provide alternative therapies at reduced cost to people affected by Multiple Sclerosis their families and carers, we also provide support by providing clear and concise information to enable people to make the the best of their life with Multiple Sclerosis.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** People With Disabilities, Other Charities Or Voluntary Bodies

## Geography

- **Area of benefit:** GREATER MANCHESTER
- Wigan

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£34,632	£8,355	-	-
2023-12-31	£35,227	£3,356	-	-
2022-12-31	£13,836	£9,321	-	-
2021-12-31	£34,954	£21,085	-	-
2020-12-31	£22,403	£8,107	-	-

## Trustees

Name	Role	Appointed
<b>Peter Elliott</b>	Chair	2017-06-01
Anthony Richard Mather		2017-11-09
Gillian Chilton		2020-09-08
HEATHER READ		2015-12-09
Janet Mather		2017-11-09
Jillian Bajwa		2025-06-20
Karen Elliott		2018-01-01
MARTIN READ		2017-06-01
Robert Kilgour		2024-01-12
Wendy Welch		2018-01-01

**WIGAN MS THERAPY CENTRE LTD**

England & Wales - Charity number 1102646

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# Accounts

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MS Therapy Centre  
c/o Gillian Chilton

JJ Finney c/o J Barlow  
76 Ravenswood Avenue  
Wigan  
WN3 6EZ

Invoice Number                   **4**  
Date                                   **12/09/2025**

**Invoice**  
**for**

Preparation of accounts for year ended 31/12/24	£	40.00
<b>Total</b>	£	<b>40.00</b>
<b>Total now due</b>		<b>£40.00</b>

**Thank you for your business**

Starling Bank  
Joanne Barlow  
Acct No: 68042558  
Sort Code: 60-83-71

**WIGAN MS THERAPY CENTRE LTD**

England & Wales - Charity number 1102646

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# Accounts

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**WIGAN MS THERAPY CENTRE LTD  
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**CHARITY No. 1102646  
COMPANY REG. 04811558**

## WIGAN MS THERAPY CENTRE LIMITED

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**Wigan MS Therapy Centre Ltd**  
**Trustees' Report**  
**For year ended 31<sup>st</sup> December 2023**

The trustees present the report and accounts for the year ended 31<sup>st</sup> December 2023. The accounts have been prepared in accordance with the accounting policies set out in note one to the accounts and comply with the governing document, the Companies Act 2006 and the statement of recommended practice, "Accounting and Reporting by Charities", issued in March 2005 (revised 2008).

**Structure, governance and management**

The charity is a company limited by guarantee.

None of the trustees has any beneficial interest in the company. All the trustees are members of the company and guarantee to an amount, not exceeding £10, in the event of winding up.

Some of the trustees are also directors for the purposes of company law. The trustees who held office during the year are as follows:

Peter Elliott (Chairman, Director)  
Gillian Chilton (Secretary, Director)  
Anthony Richard Mather (Treasurer, Director)  
Heather Read  
Janet Mather  
Jacqui Gibbons  
Wendy Welch  
Ruth Hart  
Rob Daley  
Logan Brown  
Martin Reed  
Colin Welch  
Joanne Livermore

The charities memorandum and articles require no less than three trustees. There is no maximum. New trustees are identified by their abilities and empathy with aims and objectives of the charity and are usually drawn from clients and associates.

The Chair and Secretary are responsible for the induction of new trustees. The induction provided new trustees with an awareness of their responsibilities, the governing document and the history and philosophy approach of the charity. A copy of the previous year's annual report and accounts is provided.

The charity formerly operated as Multiple Sclerosis Regional Therapy and Support Group Ltd and was registered as a charity on 16<sup>th</sup> March 2004. The charity has significantly developed and has now changed its name. It was registered as **Wigan MS Therapy Centre Ltd** on 26<sup>th</sup> November 2016. There are currently 13 trustees who meet monthly.

**Wigan MS Therapy Centre Ltd**  
**Trustees' Report**  
**For the year ended 31<sup>st</sup> December 2023 (continued)**

The charity depends on the use of volunteers and all members associated with the running of the charity are volunteers.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks.

**Objectives and Activities**

The charity continues to provide support and complimentary therapies such as aromatherapy, reflexology, Reiki, Tibetan head massage, hot stone therapy and chair yoga at reduced cost to people affected by Multiple Sclerosis, their families and carers. The charity currently has four self-employed therapists who provide their services on a per session basis. At present, therapies are provided over three days each week. We also run a weekly craft morning and have a sale room with donated items for sale at reduced prices to the general community.

We are always looking to add to our services but at present given the overall financial climate we need to use our limited resources effectively and efficiently. To this end we have secured donations to buy further equipment to serve our members and aid their ability to improve their mobility and all-round health. This past year we have set up a fully functioning gym with full accessibility supported by a qualified training instructor. The gym is being used three days a week. The financial situation for all charities has improved over the last year but we continue to be vigilant and I'm mindful of any threat to our operational abilities.

**Achievement and Performance**

We continue to run our charity in Marsh Green Community Centre in Wigan. We were invited to run the centre, and this has now enabled us to have the dedicated therapy rooms and gym that we have long desired. We have taken on the costs of the centre but to assist us with this we are able to raise funds by many different means. We have a very hard-working team that achieves this. As a result, we can offer a comfortable and friendly environment for our clients. We continued in 2021 to support the upkeep and maintenance of the centre and reaffirm our commitment to the centre and local community.

During the year, the charity continued to maintain the client base sometimes by nurse referral or personal recommendations and the charity currently has 3 active members.

The information point, in conjunction with the MS Society and the MS Trust continues to provide clear and concise information and guidance to sufferers of Multiple Sclerosis, their families and carers and individuals who have been newly diagnosed and so not familiar with of Multiple Sclerosis. The installation is updated and maintained regularly and is a vital source of information.

**Wigan MS Therapy Centre Ltd**  
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**For the year ended 31<sup>st</sup> December 2023 (continued)**

**Plans For the Future**

The trustees intend to continue to provide support and expand the range of therapies we provide, within our budget constraints, for those affected by Multiple Sclerosis. The charity will continue to apply for funding, however in this extreme financial climate this continues to be more difficult. The charity has continued to strengthen ties with other groups and work in conjunction with them to benefit those affected by Multiple Sclerosis.

Overall, we will continue to strive to maintain our services and make sure we are best placed to serve the people in the locality and beyond affected by Multiple Sclerosis.

On behalf of the board of trustees,

Peter Elliott  
Chairman

**M S Therapy Centre Ltd**  
**Independent Examiner's Report**  
**To the Trustees of Multiple Sclerosis Regional Therapy and Support Group Limited**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2023 which are set out in pages 5 to 13.

**Respective Responsibilities of Trustees and Examiner**

Those who are also the directors of Multiple Sclerosis Regional Therapy and Support Group Limited for the purpose of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (The 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to: -

1. examine the accounts under section 145 of the 2011 Act;
2. to follow procedure the procedure laid down in the general directions given by Charity Commission under section 145 (5)b of the 2011 Act; and
3. to state whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

My examination was carried out with general directions given by the Charity Commission. 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. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view, and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

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

- A) which give me reasonable cause to believe that in any material respect to requirements:
  1. to keep accounting records in accordance with section 386 of the Companies Act;
  2. to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; have not been met; or
- B) to which in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J J Finney FCA  
Chartered Accountant  
4 Chiltern Drive  
Winstanley  
Wigan  
WN3 6DY  
Dated: 20<sup>th</sup> September 2023

**Wigan MS Therapy Centre Ltd**

**Statement of Financial Activities for year ended 31st December 2023**

	Notes	Unrestricted Funds	Restricted Funds	Total	Total 2022
<b>Incoming resources from generated funds</b>					
Voluntary income	2	10,923	-	10,923	3,289
Activities for generating funds	3	21,448		21,448	6,983
Investment Income	4	331		331	-
		<u>32,702</u>	<u>-</u>	<u>32,702</u>	<u>10,252</u>
Income resources from charitable activities	5	2,525		2,525	3,584
<b>Total Incoming Resources</b>		<u>35,227</u>	<u>-</u>	<u>35,227</u>	<u>13,836</u>
<b>Resources expended</b>					
Costs of generating funds	6				
	3	12,324	-	12,324	3,949
<b>Net Incoming Resources Available</b>		<u>22,903</u>	<u>-</u>	<u>22,903</u>	<u>9,887</u>
<b>Charitable Activities</b>					
Therapy		(18,423)	(1,124)	(19,547)	(19,208)
Children's Activities		-	-	0	0
		<u>4,480</u>	<u>(1,124)</u>	<u>(19,547)</u>	<u>(9,321)</u>
Governance Costs		-	-	-	-
<b>Total resources expended</b>		<u>4,480</u>	<u>(1,124)</u>	<u>(3,356)</u>	<u>(9,321)</u>
<b>Net Income (Expenditure) for the year</b>					
Net movement in funds		4,480	(1,124)	3,356	(9,321)
Funds balance 1 January 2023		<u>48,583</u>	<u>18,852</u>	<u>67,435</u>	<u>76,556</u>
Funds balance 31 December 2023		<u>52,063</u>	<u>17,728</u>	<u>71,041</u>	<u>67,235</u>

The statement of financial activities also complies with the requirements for income and expenditure account under the Companies Act 2006.

**Wigan MS Therapy Centre Ltd**  
**Balance Sheet as at 31st December 2023**

	note	2023	2022
<b>Fixed Assets</b>			
Tangible assets	12	21,715	26,998
<b>Current Assets</b>			
Cash at Bank		<u>49,326</u>	<u>40,437</u>
<b>Total Net Assets</b>		<u>71,041</u>	<u>67,435</u>
<b>Income Funds</b>			
Restricted Funds	14	17,728	18,852
Unrestricted Funds		<u>53,713</u>	<u>48,583</u>
		<u>71,441</u>	<u>67,435</u>

For the year ended 31<sup>st</sup> December 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' Responsibilities**

- a) the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- b) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime within part 15 of the Companies Act 2006 and with the Financial Reporting Standards for Smaller Entities (effective April 2008).

The accounts were approved by the Board on 20<sup>th</sup> September 2023.

Peter Elliott  
Trustee  
Company Registration No. 04811558

**NOTES TO THE ACCOUNTS  
FOR YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**1) Accounting Policies**

**1.1 Basis for preparation**

The accounts have been prepared under the historical convention. The charity has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice "Accounting and Reporting Charities", issued in March 2005 (revised 2008) and the Companies Act 2006.

**1.2 Incoming Resources**

Donations and other forms of voluntary income are recognised as incoming resources when receivable except insofar as they are incapable of financial measurement. The value of service provided by volunteers has not been included.

Grants, including a grant for the purchase of certain fixed assets are recognised in full in the Statement of Financial Activities in the year they are receivable.

Incoming resources from the provision of the therapy service to sufferers of multiple sclerosis are also included when they are receivable.

**1.3 Resources Expended**

Resources expended are recognised in the period in which they are incurred and include attributable VAT which cannot be recovered.

Where resources expended relate to a specific activity, the cost has been directly allocated to that activity. Support costs have been allocated to the activities on a basis consistent with the level of income achieved from each activity, excluding voluntary income.

**1.4 Tangible fixed assets are stated at cost less depreciation**

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected life as follows:

Fixtures, fittings & equipment	25%per annum reducing balance basis
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**1.5 Accumulated Funds**

Restricted funds are to be used for specific purposes laid down by the donor. Income and expenditure which meets these criteria are charged to the fund.

**1.6 Unrestricted Funds**

Unrestricted funds are donations and other incoming resources receivable or generated for objects for the charity without further specified purpose and are available as general funds.

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**2) Voluntary Income**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
Donations & Gifts	10,314	-	1,789	1,789
Grants receivable for core activities	619	-	1,500	1,500
	<u>10,933</u>	<u>-</u>	<u>3,289</u>	<u>3,289</u>

**3) Activities for Generating Funds**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
Activities for generating funds	17,255	-	17,255	13,539
Lottery costs	(4,337)		(4,337)	(4,065)
Support costs allocated	(3,949)	(1,490)	(5,439)	(11,792)
	<u>8,969</u>	<u>(1,490)</u>	<u>7,479</u>	<u>(2,318)</u>

**4) Investment Income**

	<b>2023</b>	<b>2022</b>
Interest Receivable	331	-

**5) Income resources from charitable activities**

	<b>2023</b>	<b>2022</b>
Therapy Income	8,793	6,950

**6) Total resources expended**

	<b>2023</b>	<b>2022</b>
<b>Costs of generating funds</b>		
Costs of generating funds	<u>12,324</u>	<u>3,949</u>
<b>Charitable activities</b>		
Activities undertaken directly	18,423	17,718
Support Costs	<u>6,755</u>	<u>3,216</u>
<b>Total</b>	<u>25,178</u>	<u>20,934</u>
Children's Activities	-	-
Activities undertaken directly	-	-
Governance costs	-	-
	<u>25,178</u>	<u>20,934</u>

**NOTES TO ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

<b>7) Activities undertaken directly</b>	<b>2023</b>	<b>2022</b>
<b>Other costs relating to Therapy comprise:</b>		
Therapy costs	18,423	17,718
Support costs allocated	6,755	3,216
<b>Restricted fund</b>		
Support costs allocated	1,424	1,490
	<u>26,602</u>	<u>22,424</u>

<b>8) Support Costs</b>	<b>2023</b>	<b>2022</b>
<b>Fundraising Activities</b>		
Light & Heat	1,481	1,474
Insurance	557	886
Telephone	503	640
Postage & Stationery	-	62
Repair & Maintenance	1,458	947
Motor Expenses	-	-
Sundry Expenses & Cleaning	4,375	5,262
Depreciation	3,950	5,994
	<u>12,324</u>	<u>15,265</u>
<b>Charitable Activities</b>		
Light & Heat	812	311
Insurance	306	187
Telephone	276	135
Postage & Stationery	-	13
Repair & Maintenance	799	200
Motor Expenses	-	-
Sundry Expenses & Cleaning	2,398	1,108
Depreciation	2,164	1,262
	<u>6,755</u>	<u>3,216</u>

**9) Trustees**

None of the Trustees (or any person connected with them) received any remuneration during the year. None of the Trustees were reimbursed travelling expenses.

**10) Employees**

There were no employees during the year.

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**11) Taxation**

The charity is exempt from corporation tax on charitable activities.

**12) Tangible Fixed Assets**

<b>Cost</b>	£
At 1st January 2022	89,192
Additions	<u>1,955</u>
At 31st December 2023	91,147

**Depreciation**

At 31st January 2022	62,194
Charge for year	<u>7,238</u>
At 31st December 2023	69,432

**Net Book Value**

At 31st January 2022	26,898
At 31st December 2023	21,715

**13) Restricted funds**

The income funds include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

<b>13) Restricted funds</b>	<b>Movement in funds</b>			Balance at 31 Dec 2023
	Balance at 1 Jan 2022	Incoming resources	Resources expended	
Therapy Equipment Grant	£586	-	-	£586
Computer Equipment Grant	£568	-	£8	£560
Wheelchair ramp donation	£63	-	£4	£59
Information point donation	£876	-	-	£876
New equipment grant	£2,669	-	£13	£2,656
Massage bed grant	£244	-	-	£244
Percy Bilton smart hoist grant	£223	-	£23	£200
Percy Bilton Molift sling grant	£40	-	£13	£27
Hedley foundation grant	£39	-	£13	£26
Grants received for Thera Trainers	£1,890	-	£498	£1,392
HUR Smartouch grant	£1,899	-	£475	£1,424
Misc Gym Equipment grant	£208	-	£52	£156
Scanner	£100	-	£25	£75
	<u>£9,405</u>	<u>£0</u>	<u>£1,124</u>	<u>£8,281</u>

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**13) Restricted Funds (continued)**

The equipment grants are all towards the cost of equipment.

The wheelchair and ramp donations represent an amount received towards the purchase of a wheelchair and ramp to improve the facilities at the charity's premises.

The information point donations were specifically towards the maintenance of the information point.

The massage bed represents a grant received for the purchase of new massage beds.

The Percy Bilton represents a grant received for the purchase of a smart hoist. A second grant was received from Percy Bilton for the purchase of 2 Molift bathing slings.

The Hedley Foundation grant represents a grant received for the purchase of 2 Basketweave commode chairs.

Two grants were received for the specific purchase of Thera training machines, and these were duly purchased and installed.

Where grants are received for the purchase of assets, the assets are capitalised, and depreciation is released against the grant over the useful economic life of the assets.

A grant was received from Wigan MBC for the purchase of a HUR Smartouch machine.

A grant was received for the purchase of misc gym equipment.

A grant of £300 was received from Wigan MBC towards the scanner.

**14) Analysis of net assets between funds**

Fund balances as at 31<sup>st</sup> December 23 are represented by:

	Unrestricted funds	Restricted funds	Total
Tangible fixed assets	13,434	8,281	21,715
Current assets	40,279	9,047	49,326
	<u>53,713</u>	<u>17,328</u>	<u>71,041</u>

**15) Related parties**

The charity was under the control of the Trustee during the year.

**WIGAN MS THERAPY CENTRE LTD**

England & Wales - Charity number 1102646

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# Accounts

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**WIGAN MS THERAPY CENTRE LTD  
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

**CHARITY No. 1102646  
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**Wigan MS Therapy Centre Ltd**  
**Trustees' Report**  
**For year ended 31<sup>st</sup> December 2021**

The trustees present the report and accounts for the year ended 31<sup>st</sup> December 2021. The accounts have been prepared in accordance with the accounting policies set out in note one to the accounts and comply with the governing document, the Companies Act 2006 and the statement of recommended practice, "Accounting and Reporting by Charities", issued in March 2005 (revised 2008).

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**Wigan MS Therapy Centre Ltd**  
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**For the year ended 31<sup>st</sup> December 2021 (continued)**

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Overall, we will continue to strive to maintain our services and make sure we are best placed to serve the people in the locality and beyond affected by Multiple Sclerosis.

On behalf of the board of trustees,

Peter Elliott  
Chairman

**M S Therapy Centre Ltd**  
**Independent Examiner's Report**  
**To the Trustees of Multiple Sclerosis Regional Therapy and Support Group Limited**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2021 which are set out in pages 5 to 13.

**Respective Responsibilities of Trustees and Examiner**

Those who are also the directors of Multiple Sclerosis Regional Therapy and Support Group Limited for the purpose of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (The 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to: -

1. examine the accounts under section 145 of the 2011 Act;
2. to follow procedure the procedure laid down in the general directions given by Charity Commission under section 145 (5)b of the 2011 Act; and
3. to state whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

My examination was carried out with general directions given by the Charity Commission. 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. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view, and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

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

- A) which give me reasonable cause to believe that in any material respect to requirements:
  1. to keep accounting records in accordance with section 386 of the Companies Act;
  2. to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; have not been met; or
- B) to which in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J J Finney FCA  
Chartered Accountant  
4 Chiltern Drive  
Winstanley  
Wigan  
WN3 6DY  
Dated: 16<sup>th</sup> September 2022

**Wigan MS Therapy Centre Ltd**

**Statement of Financial Activities for year ended 31st December 2021**

	Notes	Unrestricted Funds	Restricted Funds	Total	Total 2019
<b>Incoming resources from generated funds</b>					
Voluntary income	2	30,589	-	30,589	24,245
Activities for generating funds	3	(338)		(338)	(6,107)
Investment Income	4	10		10	4
		<u>30,261</u>	<u>-</u>	<u>30,261</u>	<u>18,142</u>
Income resources from charitable activities	5	4,693		4,693	4,261
<b>Total Incoming Resources</b>		<u>34,954</u>	<u>-</u>	<u>34,954</u>	<u>22,403</u>
<b>Resources expended</b>					
	6				
Costs of generating funds	3	9,812	-	9,812	7,214
<b>Net Incoming Resources Available</b>		<u>25,142</u>	<u>-</u>	<u>25,142</u>	<u>15,189</u>
<b>Charitable Activities</b>					
Therapy		13,253	(1,980)	11,273	9,254
Children's Activities		-	-	0	0
		<u>15,849</u>	<u>(1,980)</u>	<u>13,869</u>	<u>5,935</u>
Governance Costs		-	-	-	-
<b>Total resources expended</b>		<u>15,849</u>	<u>(1,980)</u>	<u>13,869</u>	<u>5,935</u>
<b>Net Income (Expenditure) for the year</b>					
Net movement in funds		15,849	(1,980)	13,869	5,935
Funds balance 1 January 2021		<u>39,565</u>	<u>22,322</u>	<u>62,697</u>	<u>62,697</u>
Funds balance 31 December 2021		<u>55,414</u>	<u>20,342</u>	<u>76,566</u>	<u>62,697</u>

The statement of financial activities also complies with the requirements for income and expenditure account under the Companies Act 2006.

**Wigan MS Therapy Centre Ltd**  
**Balance Sheet as at 31st December 2021**

	note	2021	2020
<b>Fixed Assets</b>			
Tangible assets	12	24,820	22,322
<b>Current Assets</b>			
Cash at Bank		<u>51,746</u>	<u>40,375</u>
<b>Total Net Assets</b>		<u>76,566</u>	<u>62,697</u>
 <b>Income Funds</b>			
Restricted Funds	14	20,342	22,322
Unrestricted Funds		<u>55,414</u>	<u>40,375</u>
		<u>76,756</u>	<u>62,697</u>

For the year ended 31<sup>st</sup> December 2021, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' Responsibilities**

- a) the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- b) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime within part 15 of the Companies Act 2006 and with the Financial Reporting Standards for Smaller Entities (effective April 2008).

The accounts were approved by the Board on 16<sup>th</sup> September 2021.

Peter Elliott  
Trustee  
Company Registration No. 04811558

**NOTES TO THE ACCOUNTS  
FOR YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

**1) Accounting Policies**

**1.1 Basis for preparation**

The accounts have been prepared under the historical convention. The charity has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice "Accounting and Reporting Charities", issued in March 2005 (revised 2008) and the Companies Act 2006.

**1.2 Incoming Resources**

Donations and other forms of voluntary income are recognised as incoming resources when receivable except insofar as they are incapable of financial measurement. The value of service provided by volunteers has not been included.

Grants, including a grant for the purchase of certain fixed assets are recognised in full in the Statement of Financial Activities in the year they are receivable.

Incoming resources from the provision of the therapy service to sufferers of multiple sclerosis are also included when they are receivable.

**1.3 Resources Expended**

Resources expended are recognised in the period in which they are incurred and include attributable VAT which cannot be recovered.

Where resources expended relate to a specific activity, the cost has been directly allocated to that activity. Support costs have been allocated to the activities on a basis consistent with the level of income achieved from each activity, excluding voluntary income.

**1.4 Tangible fixed assets are stated at cost less depreciation**

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected life as follows:

Fixtures, fittings & equipment	25%per annum reducing balance basis
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**1.5 Accumulated Funds**

Restricted funds are to be used for specific purposes laid down by the donor. Income and expenditure which meets these criteria are charged to the fund.

**1.6 Unrestricted Funds**

Unrestricted funds are donations and other incoming resources receivable or generated for objects for the charity without further specified purpose and are available as general funds.

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

**2) Voluntary Income**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
Donations & Gifts	13,493	-	13,493	9,709
Grants receivable for core activities	21,744	-	21,744	14,536
	<u>35,237</u>	<u>-</u>	<u>35,237</u>	<u>24,245</u>

**3) Activities for Generating Funds**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
Activities for generating funds	13,539	-	13,539	9,282
Lottery costs	(4,065)	-	(4,065)	(2,566)
Support costs allocated	(9,812)	(1,980)	(11,792)	(12,823)
	<u>(338)</u>	<u>(1,980)</u>	<u>(2,318)</u>	<u>(6,107)</u>

**4) Investment Income**

Interest Receivable	<b>2021</b>	<b>2020</b>
	10	4

**5) Income resources from charitable activities**

Therapy Income	<b>2021</b>	<b>2020</b>
	4,693	4,261

**6) Total resources expended**

<b>Costs of generating funds</b>	<b>2021</b>	<b>2020</b>
Costs of generating funds	9,812	7,214
<b>Charitable activities</b>		
Activities undertaken directly	11,373	7,082
Support Costs	6,572	5,699
<b>Total</b>	<u>17,945</u>	<u>12,781</u>
Children's Activities	-	-
Activities undertaken directly	-	-
Governance costs	-	-
	<u>17,945</u>	<u>12,781</u>

**NOTES TO ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

<b>7) Activities undertaken directly</b>	<b>2021</b>	<b>2020</b>
<b>Other costs relating to Therapy comprise:</b>		
Therapy costs	11,873	7,082
Support costs allocated	6,872	5,699
<b>Restricted fund</b>		
Support costs allocated	<u>1,980</u>	<u>2,192</u>
	<u><u>20,725</u></u>	<u><u>14,973</u></u>

<b>8) Support Costs</b>	<b>2021</b>	<b>2020</b>
<b>Fundraising Activities</b>		
Light & Heat	1,474	1,760
Insurance	837	871
Telephone	623	671
Postage & Stationery	-	721
Repair & Maintenance	2,088	606
Motor Expenses	-	-
Sundry Expenses & Cleaning	3,531	1,837
Depreciation	<u>1,259</u>	<u>748</u>
	<u><u>9,812</u></u>	<u><u>7,214</u></u>
<b>Charitable Activities</b>		
Light & Heat	369	282
Insurance	209	141
Telephone	156	108
Postage & Stationery	-	116
Repair & Maintenance	522	91
Motor Expenses	-	-
Sundry Expenses & Cleaning	582	294
Depreciation	<u>5,034</u>	<u>4,667</u>
	<u><u>6,872</u></u>	<u><u>5,699</u></u>

**9) Trustees**

None of the Trustees (or any person connected with them) received any remuneration during the year. None of the Trustees were reimbursed travelling expenses.

**10) Employees**

There were no employees during the year.

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

**11) Taxation**

The charity is exempt from corporation tax on charitable activities.

**12) Tangible Fixed Assets**

<b>Cost</b>	£
At 1st January 2020	67,947
Additions	<u>10,271</u>
At 31st December 2021	78,218

**Depreciation**

At 31st January 2020	45,125
Charge for year	<u>8,273</u>
At 31st December 2021	53,398

**Net Book Value**

At 31st January 2020	22,822
At 31st December 2021	24,820

**13) Restricted funds**

The income funds include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

<b>13) Restricted funds</b>	<b>Movement in funds</b>			Balance at 31 Dec 2021
	Balance at 1 Jan 2020	Incoming resources	Resources expended	
Therapy Equipment Grant	£586	-	-	£586
Computer Equipment Grant	£584	-	£8	£576
Wheelchair ramp donation	£71	-	£4	£67
Information point donation	£876	-	-	£876
New equipment grant	£2,695	-	£13	£2,682
Massage bed grant	£244	-	-	£244
Percy Bilton smart hoist grant	£396	-	£99	£297
Percy Bilton Molift sling grant	£71	-	£18	£53
Hedley foundation grant	£70	-	£18	£52
Grants received for Thera Trainers	£3,360	-	£840	£2,520
HUR Smartouch grant	£3,375	-	£844	£2,531
Misc Gym Equipment grant	£370	-	£92	£278
Scanner	£177	-	£44	£133
	<u>£12,875</u>	<u>£0</u>	<u>£1,980</u>	<u>£10,895</u>

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

**13) Restricted Funds (continued)**

The equipment grants are all towards the cost of equipment.

The wheelchair and ramp donations represent an amount received towards the purchase of a wheelchair and ramp to improve the facilities at the charity's premises.

The information point donations were specifically towards the maintenance of the information point.

The massage bed represents a grant received for the purchase of new massage beds.

The Percy Bilton represents a grant received for the purchase of a smart hoist. A second grant was received from Percy Bilton for the purchase of 2 Molift bathing slings.

The Hedley Foundation grant represents a grant received for the purchase of 2 Basketweave commode chairs.

Two grants were received for the specific purchase of Thera training machines, and these were duly purchased and installed.

Where grants are received for the purchase of assets, the assets are capitalised, and depreciation is released against the grant over the useful economic life of the assets.

A grant was received from Wigan MBC for the purchase of a HUR Smartouch machine.

A grant was received for the purchase of misc gym equipment.

A grant of £300 was received from Wigan MBC towards the scanner.

**14) Analysis of net assets between funds**

Fund balances as at 31<sup>st</sup> December 21 are represented by:

	Unrestricted funds	Restricted funds	Total
Tangible fixed assets	10,749	10,895	21,644
Current assets	38,343	10,749	49,092
	<u>49,092</u>	<u>21,644</u>	<u>70,736</u>

**15) Related parties**

The charity was under the control of the Trustee during the year.