

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

**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 31st December 2021

The trustees present the report and accounts for the year ended 31st 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).

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
Christopher John Burdett – Resigned 10/12/21
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 16th March 2004. The charity has significantly developed and has now changed its name. It was registered as **Wigan MS Therapy Centre Ltd** on 26th November 2016. There are currently 13 trustees who meet monthly.

Wigan MS Therapy Centre Ltd
Trustees' Report
For the year ended 31st December 2021 (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
Trustees' Report
For the year ended 31st December 2021 (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 31st 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: 16th 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 |
|--|-------|--------------------|------------------|--------|------------|
| Incoming resources from generated funds | | | | | |
| Voluntary income | 2 | 30,589 | - | 30,589 | 24,245 |
| Activities for generating funds | 3 | (338) | | (338) | (6,107) |
| Investment Income | 4 | 10 | | 10 | 4 |
| | | 30,261 | - | 30,261 | 18,142 |
| Income resources from charitable activities | 5 | 4,693 | | 4,693 | 4,261 |
| Total Incoming Resources | | 34,954 | - | 34,954 | 22,403 |
| Resources expended | 6 | | | | |
| Costs of generating funds | 3 | 9,812 | - | 9,812 | 7,214 |
| Net Incoming Resources Available | | 25,142 | - | 25,142 | 15,189 |
| Charitable Activities | | | | | |
| Therapy | | 13,253 | (1,980) | 11,273 | 9,254 |
| Children's Activities | | - | - | 0 | 0 |
| | | 15,849 | (1,980) | 13,869 | 5,935 |
| Governance Costs | | - | - | - | - |
| Total resources expended | | 15,849 | (1,980) | 13,869 | 5,935 |
| Net Income (Expenditure) for the year | | | | | |
| Net movement in funds | | 15,849 | (1,980) | 13,869 | 5,935 |
| Funds balance 1 January 2021 | | 39,565 | 22,322 | 62,697 | 62,697 |
| Funds balance 31 December 2021 | | 55,414 | 20,342 | 76,566 | 62,697 |

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 |
|-------------------------|------|---------------|---------------|
| Fixed Assets | | | |
| Tangible assets | 12 | 24,820 | 22,322 |
| Current Assets | | | |
| Cash at Bank | | <u>51,746</u> | <u>40,375</u> |
| Total Net Assets | | <u>76,566</u> | <u>62,697</u> |
| Income Funds | | | |
| 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 31st 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 16th September 2021.

Peter Elliott
Trustee
Company Registration No. 04811558

**NOTES TO THE ACCOUNTS
FOR YEAR ENDED 31ST 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 |
|--------------------------------|-------------------------------------|

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 31ST DECEMBER 2021

2) Voluntary Income

| | Unrestricted Funds | Restricted Funds | Total 2021 | Total 2020 |
|---------------------------------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| 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

| | Unrestricted Funds | Restricted Funds | Total 2021 | Total 2020 |
|---------------------------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| 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

| | 2021 | 2020 |
|---------------------|-------------|-------------|
| Interest Receivable | 10 | 4 |

5) Income resources from charitable activities

| | 2021 | 2020 |
|----------------|-------------|-------------|
| Therapy Income | 4,693 | 4,261 |

6) Total resources expended

| | 2021 | 2020 |
|----------------------------------|---------------|---------------|
| Costs of generating funds | | |
| Costs of generating funds | <u>9,812</u> | <u>7,214</u> |
| Charitable activities | | |
| Activities undertaken directly | 11,373 | 7,082 |
| Support Costs | <u>6,572</u> | <u>5,699</u> |
| Total | <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 31ST DECEMBER 2021

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

| | | |
|-------------------------------|--------------|--------------|
| 8) Support Costs | 2021 | 2020 |
| Fundraising Activities | | |
| 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 | 1,259 | 748 |
| | <u>9,812</u> | <u>7,214</u> |
| Charitable Activities | | |
| 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 | 5,034 | 4,667 |
| | <u>6,872</u> | <u>5,699</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 31ST DECEMBER 2021

11) Taxation

The charity is exempt from corporation tax on charitable activities.

12) Tangible Fixed Assets

| | |
|---------------------------|---------------|
| Cost | £ |
| 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:

| 13) Restricted funds | Movement in funds | | | 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 31ST 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 31st 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 |
| | 49,092 | 21,644 | 70,736 |

15) Related parties

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