

Registered Charity No. 1148855  
Registered Company No. 08132198



**NMC MIDLANDS  
(A COMPANY LIMITED BY GUARANTEE)  
T/A MUSCULAR DYSTROPHY SUPPORT CENTRE  
REPORT OF THE DIRECTORS AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2023**



**NMC MIDLANDS**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**T/A MUSCULAR DYSTROPHY SUPPORT CENTRE**

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**for the year ended 31 July 2023**

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**NMC MIDLANDS**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**T/A MUSCULAR DYSTROPHY SUPPORT CENTRE**

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered Company number:</b>	08132198 (England and Wales)
<b>Charity number:</b>	1148855
<b>Directors / Trustees:</b>	Mrs J Field Miss J Sehmbi Mr M Field - Company Secretary Mrs R Hereford - Chair Mr D Salt Mr R Flemming Mrs A Terry
<b>Registered office &amp; Principal office:</b>	Unit 10 Westwood House Westwood Way Westwood Business Park Coventry CV4 8HS
<b>Accountants:</b>	Dafferns LLP Chartered Accountants One Eastwood Harry Weston Road Binley Business Park Coventry CV3 2UB
<b>Bankers:</b>	The Co-operative Bank P.O. Box 101 Balloon Street Manchester M60 4EP
<b>Chief Executive Officer:</b>	Sarah Ann Moore



**NMC MIDLANDS  
(A COMPANY LIMITED BY GUARANTEE)**

**T/A MUSCULAR DYSTROPHY SUPPORT CENTRE**

**CHAIR'S REVIEW  
for the year ended 31 July 2023**

I am very proud to lead the Board of Trustees for the Muscular Dystrophy Support Centre ('MDSC'), and its report for the financial year ending July 2023.

This has been another productive year, which saw us moving into a new Centre in Coventry and beginning the celebrations for our tenth anniversary. As at our year end, we were supporting almost 500 people with Muscular Dystrophy (MD) with regular physiotherapy and other therapies. Reflecting the very high demand for our service, as at year end, we had over 150 people with MD waiting to join our service.

During the year we were delighted to welcome new therapists to our Clinical Team, allowing us to expand the provision of our services. We grew the overall monthly therapy hours we offer to 370 sessions a month. We maintained our core therapy provision (physiotherapy and osteopathy) offered in Coventry and at our satellite clinics in Birmingham, Leicester, and Tipton.

We increased therapy hours in Coventry and are now open there Monday to Thursday, and every other Friday and Saturday. In Birmingham - where our biggest concentration of new service users live - we increased our weekly clinic days to four including Saturdays. We were also able to increase clinic availability at our Black Country satellite in Tipton to two days a week.

Our online therapies are increasingly popular – around 23% of therapy sessions delivered by the charity are now provided online - bringing our support right into the homes of people with MD. During the year we piloted an information session focusing on respiratory health and nutrition and introduced a new yoga class to complement our core fitness, pilates, mindfulness and breathwork offers.

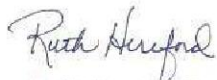
Our long-term aim is to open more therapy clinics across the Midlands. Given the demands involved with our move to the new Centre we postponed opening our fourth satellite clinic in Northamptonshire but are on course to open late 2023.

Expanding our capacity and opening more satellite clinics address our biggest challenges: high demand for our service and reducing the travel time for people with MD to access expert therapy support to help them live well with their condition.

Another successful year in income generation – including welcoming a new Fundraising Manager - has given us the confidence to increase our budget for the coming year to £560k. Key priorities alongside expanding our capacity to help more people with MD include opening our fourth satellite in Northamptonshire, continuing to expand our physiotherapy team and welcoming more volunteers into our team.

Our achievements this year have only been possible because of the ongoing generosity of our donors and supporters, and the tireless hard work of our staff, volunteers, and Trustees.

On behalf of the Board of Trustees, I would like to express deep gratitude to everyone who has contributed to the very real difference MDSC has continued to make to the lives of people with MD and their families in the past year. Thank you.



**Ruth Hereford  
Chair of Trustees**



**NMC MIDLANDS  
(A COMPANY LIMITED BY GUARANTEE)**

**T/A MUSCULAR DYSTROPHY SUPPORT CENTRE**

**TRUSTEES' REPORT  
for the year ended 31 July 2023**

The Trustees (who are Directors under company law), present their report with the unaudited financial statements for the year ended 31 July 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)" issued in October 2019.

**Public benefit**

The Trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning its future activities and have therefore complied with the duty to have due regard to guidance on public benefit published by the Commission.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

NMC Midlands Ltd, using the working name Muscular Dystrophy Support Centre ('MD Support Centre' or 'MDSC') is a charitable company limited by guarantee. It was incorporated on 5 July 2012 and is governed by its Memorandum and Articles of Association. The company became a registered Charity on 6 September 2012.

**Recruitment and appointment of Trustees / Directors**

The Directors of the company are also the Charity Trustees for the purpose of Charity law. Under the requirements of the Memorandum and Articles of Association, one-third of the Trustees must retire and offer themselves for re-election at the Annual General Meeting.

The Charity is administered by the Trustees, who meet quarterly as a Board to provide oversight and review of the operation of the Charity.

All Trustee appointments are made with due regard to the range of skills required by the Board of Trustees and the relevant experience and knowledge offered by the potential Trustee. The training of each new Trustee includes a visit to the Charity's premises and discussions with existing Trustee Board members.

None of the Trustees have any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event the company being wound up.

**Governance and management structure**

The Charity is led by our Chief Executive, who reports to the Board of Trustees, and manages our staff including our Clinical Services Manager, Fundraising Manager, Engagement and Communications Officer and our reception and administration team. Our Clinical Services Manager supports our team of employed and freelance therapists.

Our Project Board and our Steering/ Focus Group are led by service users, and both meet quarterly; using their lived experience to help us develop new initiatives and inform our strategy.



**NMC MIDLANDS  
(A COMPANY LIMITED BY GUARANTEE)**

**T/A MUSCULAR DYSTROPHY SUPPORT CENTRE**

**TRUSTEES' REPORT  
for the year ended 31 July 2023**

**OBJECTIVES AND ACTIVITIES**

**Charitable objectives**

The Charity's formal objects per its Memorandum and Articles of Association are to relieve sickness and promote health for those affected by muscular dystrophy (MD) and related neuromuscular conditions, by providing or assisting in the provision of facilities and services, and by such other means as are exclusively charitable according to the laws of England and Wales as the Trustees may determine from time to time.

**Mission and vision**

MDSC was established and is led by people with, or affected by, MD. Whilst we have transitioned from a primarily Trustee to staff led Charity over the past few years, our Trustees are all people with, or affected by MD and are actively engaged in the Charity in varying degrees and so our aims remain the same.

Our Mission is to work together to support people affected by MD, creating an environment where full potential and optimal well-being can be achieved, through provision of physical therapies and other support services.

Our Vision is to empower people with MD and improve the ability of people with, and affected by, MD to live well independently for longer by:

- growing our service capacity, scope, reach, accessibility, and relevance.
- continuously improving our systems for governance, sustainability, and clinical effectiveness; and,
- diversifying income streams and improving our engagement with service users via strengthened communications and marketing.

**ACHIEVEMENTS AND PERFORMANCE**

**Therapy activities during 2022/23**

MD is a rare, progressive muscle-wasting condition. MDUK research has confirmed that MD affects 110,000 people in the UK. People with MD have a wide range of symptoms and age of onset. Most commonly they experience pain, muscle loss and ongoing physical deterioration with progressive loss of mobility and compromised respiratory function.

Our Charity has been providing therapies since January 2013. Our long-term goal is to transform access to specialist physical therapies for adults with MD in the Midlands region. Operating from our main Centre in Coventry and a growing network of satellite clinics around the Midlands, we support people primarily by providing specialist physical therapies on a long-term basis.

Whilst there is no cure for MD, our evidence shows that regular, specialist physical therapies can help improve muscle usage, reduce pain, and ultimately enable people to take control of their condition and retain greater functionality and independence.

At our year end, we were supporting 491 people with MD with regular physiotherapy and other therapies. 8% of our service users are under 25, 43% are aged 26-50 and 44% are 51-71. They have many different types of MD and live in 27 counties across the Midlands (and beyond).

We had 133 people with MD waiting to join our service at year end, all in various stages of in the referral and onboarding process, but we anticipate welcoming them all into our community of people with MD over the coming year.

We grew the monthly therapy hours offered to 370 sessions a month, maintaining our core therapies (physiotherapy and osteopathy) throughout the year both online and face-to-face at our Coventry headquarters and our satellite clinics in Birmingham, Leicester, and Tipton. Satellite clinics are delivered in partnership with local organisations to share resources and reduce travel for people with MD.



**NMC MIDLANDS  
(A COMPANY LIMITED BY GUARANTEE)**

**T/A MUSCULAR DYSTROPHY SUPPORT CENTRE**

**TRUSTEES' REPORT  
for the year ended 31 July 2023**

Birmingham is where our biggest concentration of new service users lives, and during the year operated a more consistent schedule at our Birmingham location; increasing our weekly clinic days to four including Saturdays. We increased therapy hours at our Coventry centre and are now open there Monday to Thursday, and every other Friday and Saturday. We were also able to increase clinic availability at our Black Country satellite in Tipton to two days a week.

Most referrals came from NHS Consultants and GPs, and all new service users benefited from a face-to-face needs assessment with a physiotherapist in Coventry, at which an action plan was agreed. Ongoing therapy plans are a bespoke combination of physiotherapy, osteopathy, group and individual hydrotherapy, complementary therapy, and online classes.

Online exercise and wellbeing classes continued in popularity with almost 23% of our therapy sessions being delivered online. These sessions consist of one-to-one support or group classes are led by our expert therapists, tailored for people with MD, and livestreamed from our Coventry HQ. Eight classes across five days focus on posture, balance, building core stability, power, endurance, and stress reduction. All classes offer options to participate either seated or standing.

We piloted a new information session focusing on respiratory health and nutrition and introduced a new yoga class to complement our core fitness, pilates, mindfulness and breathwork offers. Our online social group for people with MD and their families - a safe space for socialising and peer support - now has 110 members.

### **New Coventry centre**

2023 marked our 10<sup>th</sup> anniversary and saw us settle into our new HQ in Coventry. Whilst the timing of the move was not fully determined by us - our old landlord at Hereward College needed their space back - it was an incredibly exciting step. The Centre has given us a bigger physical footprint, improved car-parking and accessibility, and more indoor and outside space for activities and social engagement. We were fortunate to secure funding for new therapy equipment, including gym equipment, facilitating service users with limited mobility to undertake weightbearing exercises. Other vital equipment included: a new toilet riser enabling our service users who utilise wheelchairs to independently use our toilet; a new ceiling track hoist enables safe and dignified transfer of wheelchair users to the therapy plinths.



*In the picture Lynne, our Co-Lead and one of our most experienced physiotherapists, is cutting the cake for these celebrations.*

### **Feedback from service users**

*"MDSC has helped me from when I was first diagnosed, I am very grateful to all the staff that has helped me over the years. My thanks to all of you!"*

*"Really appreciate being able to attend at Tipton as I was diagnosed during pandemic. Physio have been very supportive and reassuring since my diagnosis."*

*"Thank you for being there and helping us in so many ways and giving us the will to live well and to have a full as life as possible."*



**NMC MIDLANDS  
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**T/A MUSCULAR DYSTROPHY SUPPORT CENTRE**

**TRUSTEES' REPORT  
for the year ended 31 July 2023**

**Changes to staffing and volunteers**

During the year our team comprised a mixture of ten paid staff (7.3 FTE) and nine self-employed therapists.

Our Clinical Services Manager supported a team of highly qualified therapists, which primarily included physiotherapists, but also osteopaths and a therapy assistant.

Links that we have developed with the Universities of Birmingham and Coventry are seeing their physiotherapy students volunteer with us to gain experience. Our team is supported by administrative staff alongside lay volunteers: people with MD and their relatives who help host clinic sessions and lead online social activities.

MDSC is committed to promoting inclusiveness and equal opportunities for all. As part of this commitment, we are focussed on actively supporting our service users to stay in the workforce, and we provide opportunities for people with MD via employment and volunteering.

Our 27 volunteers made a significant contribution, donating their time at our HQ and satellites to provide crucial support to staff, welcoming service users into our clinics at reception desks, assisting our physiotherapists and working behind the scenes, for example supporting the smooth running of events such as our Open Day.

**Challenges**

The main challenge we face is the demand for our services, which continues to grow. At the year end, the waiting time from entry to the waiting list to initial assessment was five months. We have worked hard to drive down our waiting time by increasing the number of initial assessments that we undertake each month.

Other challenges included:

- Whilst our new HQ will improve service user experience and support service development and growth, it has also significantly increased our charity's recurrent cost base
- The impact of the cost-of-living crisis continues to present distinct challenges for all charities that rely on voluntary income
- The process of settling into our new HQ, alongside planning for and delivering the start of our tenth-year celebratory events, dominated our limited staff time

**PLANS FOR THE FUTURE**

Our key priority remains expanding our capacity to help more people with MD. We will welcome the 153 people on our waiting list into our community, so as to be supporting over 640 people with MD with regular therapies by our next year end.

We aim to open our fourth satellite in Northamptonshire and continue to welcome more volunteers into our team. We will increase our monthly therapy hours to support service user growth and recruit new physiotherapists to fulfil therapy expansion.

We will conduct an interim review of the first three years of our 'Transforming Access to Therapies' five-year strategy. This will cover both operational and income generation achievements and challenges. The learnings generated will inform recommendations for how we deliver the final two years.



**NMC MIDLANDS  
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**T/A MUSCULAR DYSTROPHY SUPPORT CENTRE**

**TRUSTEES' REPORT  
for the year ended 31 July 2023**

**FINANCIAL REVIEW**

**INCOME AND EXPENDITURE**

Total income for the financial year ending July 2023 was £445,584 (FY22: 471,286) of which 63% was voluntary and 37% was charitable activities or investment income, reflecting our strategy to continue to diversify our income streams. Total expenditure was £442,064 (FY22: £388,975) which left us with a small surplus of £3,520.

**Voluntary income**

During the year we raised £280,535 in voluntary income including £229,508 from Trusts and Foundations (including £55,352 from the National Lottery Community Fund), and £51,027 from individual giving and corporate, community & events donors.

We would like to thank all our supporters for their most generous contributions.

**Charitable activities income**

Income generated in the course of delivering our charitable activities totalled £161,898 with income from NHS commissioners making up the bulk -£153,395 - of that. Our team continue to work hard in persuading commissioners to increase the contributions made for service users falling into their area of statutory responsibility. Donations from service users towards their therapies added £5,289 to that total and provision of complementary therapies added £2,200 with the balance from renting space and selling needed physio supplies to our service users.

**Expenditure**

Overall expenditure represented a growth of 14% on FY23, in line with our long-term strategy to expand capacity in therapy provision for people with MD across the Midlands. The majority of our spending (64%) was on the team of people - management, co-ordination and clinical -who deliver support for our service users and the costs of delivering our therapy service.

Our staff team is split more or less 50/50 between our expert freelance therapists and our employed team. The ratio of fundraising costs to income raised was 3%, and we spent the remaining 34% on rent and supplies for our HQ and other premises, and governance costs.

**RESERVES POLICY AND POSITION**

The Trustees have agreed a policy of holding six to nine months of annual expenditure in unrestricted (free) reserves. This policy ensures we are able to mitigate the risk of reducing our services to people with MD should we find ourselves at risk of a deficit position in the short- term and is reviewed annually by the Board.

Our overall reserves position at 31st July 2023 was £447,491, including £54,493 restricted funds for spend in the coming year and £15,134 of restricted funds represented by fixed assets purchased during the year.

Trustees have elected to designate £100,859 to fund key one-off developments to improve our therapy service. These include an expansion of space for therapies at our Coventry HQ, and the purchase and installation of a Hydropool to address the difficulties we have faced in finding suitable facilities to use in providing vital hydrotherapy to those service users who need it.

Free (unrestricted) reserves after all debtors and designated funds had been accounted for was £277,005.

Based on forecasted expenditures for FY24 of £559,085, our unrestricted reserves comprise around 6 months of forecasted expenditure, in line with the Trustees' policy.

## **RISK REVIEW**

The Trustees have assessed the major risks to which the Charity is exposed and have systems in place to manage those risks.

Our CEO is focused on building organisational sustainability and delivering the Charity's 5-year strategy. The Charity now has capacity to regularly review and enhance its systems of internal control. This includes reviewing key policies and procedures, enhancing reporting structures, using new electronic tools to improve efficiency and control, and further embedding the Charity's vision and values to ensure that all activities of the Charity continue to always support the fulfilment of its mission.

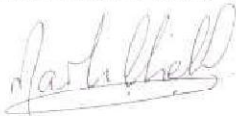
## **PAYMENT OF CREDITORS**

The Charity's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London, WC1A 1DU) which is to:

- Settle the terms of payments with suppliers when agreeing the terms of each transaction.
- Ensure that suppliers are made aware of the terms of payments by inclusion of the relevant terms of contracts; and
- Pay in accordance with the company's contractual and other legal obligations.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

## **SIGNED ON BEHALF OF THE BOARD BY:**



Mr M Field – Director

Dated: 19 April 2024



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NMC MIDLANDS  
(A COMPANY LIMITED BY GUARANTEE)**

I report to the Charity trustees on my examination of the accounts of the company for the year ended 31 July 2023 which are set out on pages 11 to 24.

**Responsibilities and basis of report**

As the Charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



G R Cox BA FCA  
(Institute of Chartered Accountants in England and Wales)  
Dafferns LLP  
One Eastwood  
Harry Weston Road  
Binley Business Park  
Coventry  
CV3 2UB

19 April 2024

**NMC MIDLANDS**  
**(A COMPANY LIMITED BY GUARANTEE)**

**T/A MUSCULAR DYSTROPHY SUPPORT CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(including Income and Expenditure Account)**  
**for the year ended 31 July 2023 (current year)**

	<u>Notes</u>	<u>Unrestricted</u> £	<u>Restricted</u> £	<u>Total</u> <u>2023</u> £	<u>Total</u> <u>2022</u> £
<b>INCOME FROM:</b>					
<b>Voluntary income:</b>					
Donations and legacies	3	100,977	179,558	280,535	273,842
<b>Charitable Activities</b>					
Services provided	4	161,898	-	161,898	195,936
Investment income	5	3,151	-	3,151	1,508
<b>Total income</b>		<u>266,026</u>	<u>179,558</u>	<u>445,584</u>	<u>471,286</u>
<b>EXPENDITURE ON:</b>					
Raising funds	6	4,394	9,618	14,012	7,101
Charitable activities	7	206,670	221,382	428,052	381,874
<b>Total expenditure</b>		<u>211,064</u>	<u>231,000</u>	<u>442,064</u>	<u>388,975</u>
<b>Net income for the period before transfers</b>		54,962	(51,442)	3,520	82,311
Transfer between funds		-	-	-	-
<b>Net movement in funds</b>		<u>54,962</u>	<u>(51,442)</u>	<u>3,520</u>	<u>82,311</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		322,902	121,069	443,971	361,660
<b>Total funds carried forward</b>	15	<u>377,864</u>	<u>69,627</u>	<u>447,491</u>	<u>443,971</u>

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 14 to 24 form part of these financial statements



**NMC MIDLANDS**  
**(A COMPANY LIMITED BY GUARANTEE)**

**T/A MUSCULAR DYSTROPHY SUPPORT CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(Including Income and Expenditure Account)**  
**for the year ended 31 July 2022 (prior year)**

	<u>Notes</u>	<u>Unrestricted</u> £	<u>Restricted</u> £	<u>Total</u> <u>2022</u> £
<b>INCOME FROM:</b>				
<b>Voluntary income:</b>				
Donations and legacies	3	78,836	195,006	273,842
<b>Charitable Activities</b>				
Services provided	4	195,936	-	195,936
<b>Other trading activities</b>		-	-	-
<b>Investment income</b>	5	1,508	-	1,508
<b>Total income</b>		<u>276,280</u>	<u>195,006</u>	<u>471,286</u>
<b>EXPENDITURE ON:</b>				
<b>Raising funds</b>	6	6,143	958	7,101
<b>Charitable activities</b>	7	215,543	166,331	381,874
<b>Total expenditure</b>		<u>221,686</u>	<u>167,289</u>	<u>388,975</u>
<b>Net income for the period before transfers</b>		54,594	27,717	82,311
Transfer between funds		-	-	-
Net movement in funds		54,594	27,717	82,311
<b>Reconciliation of funds</b>				
Total funds brought forward		268,308	93,352	361,660
<b>Total funds carried forward</b>	15	<u>322,902</u>	<u>121,069</u>	<u>443,971</u>

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 14 to 24 form part of these financial statements

**NMC MIDLANDS**  
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**T/A MUSCULAR DYSTROPHY SUPPORT CENTRE**

**BALANCE SHEET**  
**31 July 2023**

	<u>Notes</u>	£	<u>2023</u>	£	<u>2022</u>	£
<b>FIXED ASSETS</b>						
Tangible assets	10		15,135		2,343	
<b>CURRENT ASSETS</b>						
Debtors	11	88,710		94,446		
Cash at bank and in hand		371,286		365,804		
		<u>459,996</u>		<u>460,250</u>		
<b>LIABILITIES</b>						
Creditors falling due within one year	12	(27,640)		(18,622)		
		<u></u>		<u></u>		
<b>NET CURRENT ASSETS</b>			432,356		441,628	
<b>NET ASSETS</b>			<u>447,491</u>		<u>443,971</u>	
<b>FUNDS OF THE CHARITY</b>						
Unrestricted fund			377,864		322,902	
Restricted funds	16	69,627		69,627		121,069
<b>TOTAL CHARITY FUNDS</b>	15		<u>447,491</u>		<u>443,971</u>	

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

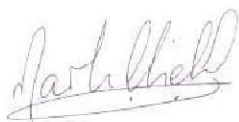
For the year ending 31 July 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors / Trustees responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question 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.

The financial statements were approved and authorised for issue by the Board on 19 April 2024

**ON BEHALF OF THE BOARD:**



Mr M Field - DIRECTOR

The notes on pages 14 to 23 form part of these financial statements



**NMC MIDLANDS  
(A COMPANY LIMITED BY GUARANTEE)**

**T/A MUSCULAR DYSTROPHY SUPPORT CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 July 2023**

**1. ACCOUNTING POLICIES**

**General information and basis of preparation**

NMC Midlands is an incorporated Charity in England. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the registered office is given in the Charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are to relieve sickness and promote health for those affected by muscular dystrophy and related neuromuscular conditions by providing or assisting in the provision of facilities and services and by such other means as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the Charity and are rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

**Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.



**NMC MIDLANDS  
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**T/A MUSCULAR DYSTROPHY SUPPORT CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS  
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**1. ACCOUNTING POLICIES (cont'd)**

**Income recognition (cont'd)**

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the Charity, and it is probable that they will be fulfilled. Cash donations are recognised upon receipt. Income tax recoverable in relation to donations received under gift aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Notes to the Financial Statements.

Items donated for resale are included in trading income when sold and no value is placed on stock at the year end.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the Charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred. Where income is received in advance of a performance or other specified service it is deferred until the Charity is entitled to that income.

**Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities includes the direct cost of staff, premises and other operating costs; and
- Other expenditure represents those items not falling into the category above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

**Tax**

The Charity is an exempt Charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.



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**1. ACCOUNTING POLICIES (cont'd)**  
**Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Operational assets costing less than £10,000 are written off in full through the Statement of Financial Activities in the year of purchase. Depreciation is provided on all other tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Fixtures, fittings & equipment	5 years straight line
Computer equipment	1 - 3 years straight line

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Leases**

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight-line basis over the term of the relevant lease.

**Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the Charity to be able to continue as a going concern.

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**2. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS**

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3. VOLUNTARY INCOME**

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>2023</u> £	<u>Total</u> <u>2022</u> £
Donations and gifts	25,777	-	25,777	16,798
Grants and trusts	49,950	179,558	229,508	239,055
Other	466	-	466	204
Fundraising events	24,784	-	24,784	17,785
	<u>100,977</u>	<u>179,558</u>	<u>280,535</u>	<u>273,842</u>

Service users sometimes donate goods that are displayed in the Centre and sold for a small donation. The total sales proceeds are included within "Other" voluntary income.

**4. CHARITABLE ACTIVITIES**

	<u>2023</u> £	<u>2022</u> £
Services provided under contract*	153,395	186,505
Charitable rental income	885	540
Service user donations	5,289	7,718
Sale of physio sundries	129	68
Complementary therapies	2,200	1,105
	<u>161,898</u>	<u>195,936</u>

\* Service Level Agreement ('SLA') or other arrangement

**5. INVESTMENT INCOME**

	<u>2023</u> £	<u>2022</u> £
Interest received	3,151	1,508
	<u>3,151</u>	<u>1,508</u>



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**6. RAISING FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<u>Charitable costs</u>				
Other charitable activities	4,394	9,618	14,012	7,101
	<u>4,394</u>	<u>9,618</u>	<u>14,012</u>	<u>7,101</u>

**7. CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Staff costs	149,071	133,173	282,244	290,557
Depreciation and impairment	2,691	26,072	28,763	7,306
Rent	13,001	31,092	44,093	41,189
Insurance	2,318	8,363	10,681	6,671
Postage, stationery & telephone	905	1,569	2,474	2,294
Computer & IT	9,053	754	9,807	8,419
Sundry expenses	1,586	3,532	5,118	4,140
Travelling expenses	-	1,936	1,936	518
Repairs and maintenance	3,990	-	3,990	1,113
Subscriptions	-	364	364	269
Accountancy	-	5,040	5,040	4,920
Light and heat	7,578	-	7,578	-
Professional fees and services	8,565	9,214	17,779	11,275
Consultancy fees	7,434	273	7,707	3,129
Bank charges	478	-	478	74
	<u>206,670</u>	<u>221,382</u>	<u>428,052</u>	<u>381,874</u>

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**8. DIRECTORS / TRUSTEES REMUNERATION**

R Hereford received remuneration during the year of £2,295 (2022: £nil).

J Field received remuneration for provision of therapies of £540 (2022: £315).

No Trustees were reimbursed in the year for charitable expenditure or travel expenses (2022: £nil).

**9. STAFF COSTS**

	<u>2023</u>	<u>2022</u>
	£	£
Wages and Salaries	158,276	159,987
Fundraising salaries and costs	32,625	41,107
Pension contributions	3,814	3,924
Social Security	15,667	11,606
Therapists	69,558	70,127
Volunteers and Interns	-	-
Other support services	2,243	2,195
Other costs	61	1,611
	<u>282,244</u>	<u>290,557</u>

**Average number of staff**

	<u>2023</u>	<u>2022</u>
Philanthropy & Fundraising	2	2
Administration	3	3
Management	2	2
Clinical	3	2
	<u>10</u>	<u>9</u>
Full Time equivalent	<u>7.3</u>	<u>6.2</u>

No employee received remuneration of £60,000 or more.

**Volunteers:**

	<u>2023</u>	<u>2022</u>
Key Management	-	-
Clinical & Administration	27	22
	<u>27</u>	<u>22</u>



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**10. FIXED ASSETS**

	Fixtures, Fittings & Equipment £	Computers £	Total £
<b>Cost</b>			
At 1 Aug 2022	63,718	5,510	69,228
Additions	38,189	3,366	41,555
Disposals	-	-	-
31 July 2023	<u>101,907</u>	<u>8,876</u>	<u>110,783</u>
<b>Depreciation &amp; impairment</b>			
At 1 Aug 2022	61,375	5,510	66,885
Charge for year	25,397	3,366	28,763
Disposals - elimination	-	-	-
31 July 2023	<u>86,772</u>	<u>8,876</u>	<u>95,648</u>
<b>Net Book Value</b>			
At 31 July 2023	<u>15,135</u>	<u>-</u>	<u>15,135</u>
At 31 July 2022	<u>2,343</u>	<u>-</u>	<u>2,343</u>

**11. DEBTORS**

	<u>2023</u> £	<u>2022</u> £
Trade debtors	83,069	91,139
Other debtors	3,921	-
Prepayments and accrued income	1,720	3,307
	<u>88,710</u>	<u>94,446</u>

**12. CREDITORS FALLING DUE WITHIN ONE YEAR**

	<u>2023</u> £	<u>2022</u> £
Trade creditors	1,600	4,039
Accruals and deferred income	19,942	13,221
Other Creditors	6,098	1,362
	<u>27,640</u>	<u>18,622</u>

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**13. ULTIMATE CONTROLLING PARTY**

The Charity is under the control of its Board of directors/trustees.

**14. RELATED PARTY TRANSACTIONS**

There were no related party transactions for the year ended 31 July 2023 (2022: none).

**15. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Fixed Assets £	Current Assets £	Current Liabilities £	Total £
Restricted Funds	15,135	54,492	-	69,627
Unrestricted Income Fund	-	405,504	(27,640)	377,864
	<u>15,135</u>	<u>459,996</u>	<u>(27,640)</u>	<u>447,491</u>

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.



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**16. FUND RECONCILIATION – RESTRICTED FUNDS**

	Balance at 1 August 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 July 2023 £
The National Lottery Community Fund – TATT	47,092	55,352	(80,119)	-	22,325
The National Lottery Community Fund – COVID Emergency	1,534	-	(1,534)	-	-
Heart of England Community Foundation – Main Fund	16,872	-	(16,872)	-	-
Heart of England Community Foundation – Coventry Building	6,642	-	(5,204)	(1,438)	-
Postcode Community Trust	2,857	-	(2,857)	-	-
Garfield Weston Foundation	22,497	30,000	(24,646)	-	27,851
Eveson Charitable Trust	15,000	-	(15,000)	-	-
Sylvia Waddilove Foundation	-	3,000	(2,864)	(136)	-
Screwfix Foundation	-	5,000	(1,000)	(4,000)	-
Awards for All (NLCF)	-	9,950	(1,990)	(7,960)	-
James Tudor Foundation	-	9,538	(9,538)	-	-
February Foundation	-	5,000	(5,000)	-	-
Birmingham Voluntary Service Council (BVSC)	-	1,834	(816)	-	1,018
SHIRE Community Grant	-	2,500	-	-	2,500
Other restricted funding	5,732	57,384	(61,217)	(1,600)	299
Other restricted projects	500	-	-	-	500
NBV Restricted fund assets	2,343	-	(2,343)	15,134	15,134
	<u>121,069</u>	<u>179,558</u>	<u>(231,000)</u>	<u>-</u>	<u>69,627</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**17. FUND RECONCILIATION – RESTRICTED FUNDS cont...**

The National Lottery Community Fund – £55,352 in grants from the Reaching Communities programme as partial funding for specific activities relating to the delivery of our 5 year Transforming Access to Therapies (TATT) project.

Grants from the Sylvia Waddilove Foundation, Screwfix Foundation, Awards for All (National Lottery Community Fund) totalling £17,950 were received to support the purchase of therapy equipment for our new Centre in Coventry (in particular, the purchase and installation of our ceiling track hoist).

February Foundation - £5,000 grant to support growth in the Charity's therapy hours in Birmingham.

Garfield Weston Foundation - £30,000 to support the Charity's core costs.

James Tudor Foundation - £9,538 to support of provision of therapies at our Black Country Satellite Clinic.

Birmingham Voluntary Service Council (BVSC) - Fairer Futures Fund - £1,834 towards the development of our online activities to support Birmingham-based service users.

SHIRE Community Grant - £2,500 to support of provision of therapies at our East Midlands Satellite Clinic in Leicester.

Other restricted funding - The Charity receives funds from grant-makers to support various aspects of the Charity's work including the provision of therapies for service users who live in specific areas or are of a particular demographic group, or for the provision of specific therapies. These have not been detailed in full here, however the Trustees wish to acknowledge that these are vital contributions and without such support the Charity would not be able to serve the number of service users it is otherwise able.

Other restricted projects relate to funding from various grant givers in the previous year for which projects or purchases were not completed during the year.

NBV Restricted fund assets fund relates to funding received towards the initial purchase of clinical equipment, these funds are being released to match the depreciation charge over the estimated useful life of these assets.



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**18. OPERATING LEASES**

Total future minimum lease payments under non-cancellable operating leases are as follows:

	<u>2023</u>	<u>2022</u>
	£	£
Not later than one year	37,975	-
Later than one and not later than five years	151,900	-
Later than five years	158,229	-
Net cash flow from operating activities	<u>348,104</u>	<u>-</u>

Operating lease expenditure recognised in the year was £33,070 (2022: £Nil).

**19. PENSIONS AND OTHER POST-RETIREMENT BENEFITS**

Defined contribution pension plans

The Charity operates a defined contribution pension plan for its employees through the Government's NEST scheme. The amount recognised as an expense in the period was £3,814 (2022 - £3,924).

The defined contribution liability is allocated to unrestricted funds.