

SAMSON CENTRE FOR MS

England & Wales · Charity number 1157827

Details

Other names	MULTIPLE SCLEROSIS THERAPY GROUP (GUILDFORD)
Status	Registered
Legal form	CIO
Registered	2014-07-14
Register	View on the Charity Commission register

Contact

Address
The Guildford Waterside Centre
Riverside
Guildford
Surrey
GU1 1LW

Phone 01483459120

Email info@samsoncentre.org.uk

Website www.samsoncentre.org.uk

Activities

Objects: The objects of the CIO are To relieve the needs of persons living with Multiple Sclerosis for the public benefit, in particular but not exclusively through: a) the establishment and operation of a therapy centre providing therapies including physiotherapy and oxygen treatment; b) providing advice to persons caring for or nursing persons living with MS c) advancing public education in Multiple Sclerosis. Additionally, to the extent that the charity trustees consider that the Samson Centre for MS has spare capacity, to provide oxygen therapy to persons suffering from other illnesses and/or injuries.

Activities: (Previously charity 1040956) we are a small charity providing practical and emotional support to people with Multiple Sclerosis and their carers who are living in Surrey, West Sussex, S London and Hampshire

Classification

- **How:** Provides Services
- **What:** Disability
- **Who:** People With Disabilities

Geography

- Hampshire
- Kingston Upon Thames
- Surrey
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£460,115	£474,481	-	-
2024-08-31	£343,586	£390,592	-	-
2023-08-31	£388,665	£372,058	-	-
2022-08-31	£487,354	£328,006	-	-
2021-08-31	£295,242	£291,687	-	-
2020-08-31	£366,354	£250,016	-	-

Trustees

Name	Role	Appointed
Gavin Anthony Crocker	Chair	2021-12-01
Charlotte Hill		2025-11-28
David Granville Kitching		2021-12-01
Diane Troman		2025-04-01
Dr Christopher Elliott		2025-01-13
Duncan Richard Adam Howe		2023-09-15
Liz Darke		2014-07-15
Ruth Elliott		2025-01-13

Accounts



Samson Centre for MS

Charity No: 1157827

Trustees' Report and Financial Statements

For the year ended 31 August 2025

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Trustees' Report

Report of the Trustees for the year ended 31 August 2025:

The trustees are pleased to present the annual report and financial statements of the Samson Centre for MS for the financial year ended 31 August 2025.

The financial statements have been prepared in accordance with accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities for the public benefit:

The objects of the charity as set out in the Constitution are:

To relieve the needs of persons suffering from Multiple Sclerosis for the public benefit, in particular but not exclusively through:

- the establishment and operation of a therapy centre providing therapies including physiotherapy and oxygen treatment
- the provision of advice to sufferers, persons caring for or nursing persons suffering from MS
- advancing public education in Multiple Sclerosis

The charity continues to provide physiotherapy, exercise, oxygen therapy and advice for those living with MS in Surrey, South London, North Hampshire and surrounding areas to help relieve and minimise their symptoms. There is a strong social atmosphere that enables those living with MS, their families and their carers to interact freely, and to discuss ways of improving their personal symptoms with physiotherapists, fitness instructors and other health professionals. The charity hosts social events and talks and lends equipment to members, where possible during times when the centre is closed.

The Samson Centre for MS is open to anyone living with MS in Guildford and the surrounding areas. We aim to create an atmosphere of friendship, respect, and care for each other. We aim to treat everyone equally, regardless of their age, disability, gender reassignment, marriage or civil partnership, pregnancy or maternity, race, religion or belief, sex or sexual orientation. All people living with MS either directly or indirectly can benefit from much-needed therapies and information in an environment where they are able to talk to others with similar problems.

Achievements and performance:

A review of the activities for the year is included in the Chairman's Report on page 8.

Financial review:

Total Income for the year was £460,115 (2024: £343,586) - £403,734 (2024: £314,281) unrestricted and £56,381 (2024: £29,305) restricted. Restricted funds received in this period were £19,500 (2024: £8,100) to the Connections Programme, supporting the mental health and overall wellbeing of our members and carers, £31,881 (2024: £21,205) to the Movement Programme, providing general support to the cost of physiotherapists and equipment and £5,000 (2024: £nil) towards the infrastructure fund, supporting the upgrade of the centre's facilities.

Trustees' Report (continued)

Report of the Trustees for the year ended 31 August 2025:

As ever, the Trustees of Samson Centre for MS start the financial review with a big thank you to its members. Their donations towards the therapies they receive of £203,206 (2024: £180,162) cover around 43% (2024: 45%) of the annual expenditure. That members continue to support the Centre in this way when the economic climate remains challenging, the Trustees believe to be recognition of the impact and importance of its services. Approximately 43% of the member donations are received for Oxygen therapy. Running this facility in a manner that maximises usage is a priority for future financial stability, as it drives income with limited additional cost.

Overall income in the year, including member donations, was £460,115 (2024: £343,586). The main drivers of this income increase were firstly from successful applications to trusts and grant making bodies raising £110,123 (2024: £25,955) and also from the programme of events arranged by the Centre raising £52,557 (2024: £7,063). The change in fundraising strategy, initiated in the last quarter of the prior financial year, to put additional focus and resource into these two areas giving good results. The income from other activities shows a decrease year on year, £56,475 (2024: £89,763). This comes from a wide variety of events and activities our supporters take on, and it must be noted the reduction is exacerbated by the fact that last year we had £19k income from just one members epic challenge. Gift Aid on donations in the year was similar to last year £16,573 (2024: £17,083). We must finally, as always, thank past members and their families for remembering us in their wills - £22,457 (2024: £23,560). This is always a gratefully received addition to our income though tinged with sadness at the loss that comes with it.

The main expenditure continues to be the salaries of the physiotherapists and gym staff who deliver the variety of therapies to members £199,579 (2024: £179,931). We continue to pay our physio staff in line with NHS salaries and match the government agreed pay increases. Additional increases result from differences in the mix of hours and staff gradings that have occurred when we have had staff changes during the year. The salaries of the support staff that ensure the smooth running of the Centre increased to £66,914 (2024: £60,288) driven by an increase in hours required to support the scale and range of activities the centre undertakes.

Fundraising costs are notably increased from last year £64,148 (2024: £31,671). The successful change in fundraising strategy to focus on applications to trusts and grant making bodies, and events has resulted in additional costs in two areas. Firstly, the costs of running larger scale events (c.£20k) and secondly additional salary costs (c.£12k)

The running costs for the Centre, including the contribution of the Samson Centre for MS to the overall running costs of the shared facility (The Guildford Waterside Centre, GWC), have increased this year £42,340 (2024: £37,463) reflecting increases in utility and insurance costs, plus some investment in the redecoration and upgrade of internal areas. Administration costs also show an increase £32,629 (2024: £22,806). Half of this increase was the cost for the first participants in our wellness initiative, but this was fully funded by grant income. The other half was a result of investment in our new CRM, HR and IT systems which will result in fundraising uplift in future years, and better support for our staff.

Total year on year expenditure has increased to £474,481 (2024: £390,592) the main drivers being the increase in fundraising costs, and salary costs (salary costs account for around 60% of overall costs). There will be continuing pressure on running costs and salaries in the next 12 months and beyond. Good financial control and oversight is always high on the agenda to ensure expenditure remains in line with income.

Trustees' Report (continued)

Report of the Trustees for the year ended 31 August 2025:

Net position for the year is a deficit of £14,366 (2024: deficit of £47,006). Operational activities (including relevant restricted funds (The Movement Programme and The Connections Programme) account for a net deficit of £7,559 (2024: £34,502). The Gym Refurbishment accounts for a net deficit of £11,807 (2024: deficit of £11,808), whilst the project is fully completed the assets are being depreciated over five years. The Infrastructure Fund accounts for a surplus of £5,000 (2024: £nil).

Total funds at the end of the period have decreased to £241,643 (2024: £256,009). General unrestricted funds comprise £183,179 (2024: £189,167) of this total and Restricted funds £58,464 (2024: £66,842). Planning and fundraising for the development and extension of the oxygen service continues. Our reserves remain within our policy range so the Trustees have agreed that £50,000 of unrestricted funds will remain designated towards this.

Risk Management:

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error. The Risk Register is regularly reviewed by the trustees, appropriate updates and actions are then implemented.

Reserves Policy:

It is the Trustees' intention and responsibility to ensure that the Samson Centre for MS operates within its means and have agreed that it is the policy of the Samson Centre to hold 3-6 months operational expenditure in reserves. The reserves policy seeks to maintain a level of reserves that ensures uninterrupted operational spending and provides time to adjust to a change in financial circumstances. This takes into account past operational and financial trends, expected income and expenditure needs, future activity plans, a review of the risks facing the charity and any contingency required.

- Based on the expenditure for the financial year to 31.08.25 and taking a prudent approach 3-6 months operational expenditure is between £130k and £240k.
- Free reserves at the date of this report are £183,179 (2024: £189,167)

Investment Policy:

Investments are made via suitable, risk assessed, interest bearing financial facilities. Cash flow analysis prior to investment ensures that sufficient funds remain immediately available for short term operational requirements.

Plans for Future Periods:

A review of the plans for future periods is included in the Chair of Trustees' Report on pages 8 to 11.

Trustees' Report (continued)

Report of the Trustees for the year ended 31 August 2025:

Reference and administrative details:

Charity Name:	The Samson Centre for MS
Charity Number:	1157827
Principal Office:	The Waterside Centre Riverside Guildford Surrey GU1 1LW
Independent Examiner:	Michelle H Matthews FCCA MHM Accounting Solutions 13 Mapledrakes Close Ewhurst Surrey, GU6

The Trustees of the Samson Centre for MS who served during the year and as at the date of this report were:

Gavin Crocker (Chair)	
Dave Kitching (Vice-Chair)	
Hilary Birkinshaw (Treasurer)	Treasurer until 31 st August 25
Liz Darke	
Duncan Howe	
Ruth Elliott (Treasurer)	appointed 13 th January 25, Treasurer from 1 st September 25
Chris Elliott	appointed 13 th January 25
Diane Troman	appointed 1 st April 25
John Hambly	resigned 31 st August 25
Tim Lodge	resigned 31 st August 25

Day to day management of the charity is delegated to the Centre Manager. During the financial year ended 31st August 2025 and as at the date of this report period the Centre Manager was Debbie Boulter.

Structure, governance and management:

The Charity is a charitable incorporated organisation, governed by its articles and memorandum of association.

Recruitment and appointment of new Trustees:

New trustees are either appointed at the AGM or by the current trustees. Trustees appointed by the current trustees stand for election at the AGM. The induction for new trustees includes making sure that they are aware of a trustee's responsibilities, the governing document, administrative procedures, the recent financial performance of the charity, future plans and the history and philosophical approach of the charity.

Trustees' Report (continued)

Report of the Trustees for the year ended 31 August 2025:

Organisation:

The trustees are responsible for ensuring the charity is managed in accordance with the trust deed and its charitable purposes. The Trustees meet approximately four times per year to review the progress and performance of the charity.

Sub-committees are formed, as appropriate, to consider specific projects and activities, each chaired by one of the trustees. They act within their Terms of Reference only and report to the main Trustee Board.

The Centre Manager is responsible for day to day operations and decision making and reports to the Chairman of the Trustees. The trustees consider the Centre Manager as comprising the key management personnel of the charity. Personnel remuneration is reviewed annually and benchmarked against industry standards to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

Related parties:

Guildford Waterside Centre (GWC), a charitable company, is a related party. During the financial period ended 31st August 2025 John Hambly and Dave Kitching were both Trustees of the Samson Centre for MS and Trustees of the GWC. John Hambly has since resigned as a Trustee of GWC and Samson Centre for MS. As at the date of this report he has been replaced on the GWC Board of Trustees by Chris Elliott, who now is a Trustee of both organisations.

Transactions between the two parties are detailed in note 8.


Hilary Birkinshaw ACMA
On behalf of the Trustees


Date

Statement of Trustees' responsibilities in respect of the Trustees' annual report and the financial statements

Under the trust deed of the charity and charity law, the trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. The trustees have elected to prepare the financial statements in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the excess of income over expenditure for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are required to act in accordance with the trust deed of the charity, within the framework of charity law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Chair of Trustees' Report

A Year of Change

This year has seen some significant changes at the Samson Centre in our people, and our finances which I will come to later.

I am sorry to announce that our founder John Hambly OBE has decided to step down as trustee of the Samson Centre after nearly 25 years of devotion. Samson was John's brainchild and without him there would be no Samson Centre. It was not just the original idea, it has been the dedication, drive and passion that John has given, that moved the charity from meeting at Shalford Village Hall to these purpose built facilities which opened in 2005. At that stage John could have sat back with pride at his achievement but instead he was again behind the fundraising and construction of the Bradbury Annex. John is not just the ideas man he has an uncanny ability to persuade people to buy into the cause both financially and to give time for this amazing charity. Through John's inspiration he has assembled a dedicated team of volunteers and professionals. No one has been running and fundraising for the charity more than his wife Marion who has selflessly and with unstinting good humour always been doing anything she can for the centre. She was last seen swapping a collection bucket to one with a cloth and water to clean the windows. John still leads from the front, and although less able to achieve physical tasks, seems to always manage to pull in funds or support, whether through his rugby mates, or a stranger he was chatting with on the train who runs a charitable foundation. He never stops and I hope he never will. Although with a heavy heart he is stepping down as a trustee he will always be the father of the Samson Centre. I thought I was the only trustee who would have a quiet word with John when I needed advice but I have just discovered that we have all been doing it for years. I don't know why I was surprised but he has never let on that he has always been the support for the trustees. I hope that this deep love and friendship with us all and the charity will continue and in recognition of his amazing contribution we would like to ask him, with the consent of our members, to be The Lifetime President of the Samson Centre.

Other Changing Faces

In a charity the primary function of a trustee is strategic and this involves making sure we have the necessary skills to make informed decisions on behalf of the charity. Part of this is succession planning. Last year we knew that Hilary Birkinshaw wanted to step down as treasurer. We are delighted to welcome Ruth Elliott as a new Trustee. This is actually a welcome back, as Ruth was a trustee before moving to Switzerland in 2012. Ruth has many years' general business experience working with her husband, Chris, in their consultancy business. Hilary Birkinshaw has now handed over the role of Treasurer to Ruth Elliott. This transition is now complete, and she became Treasurer on 1 September. I am pleased to say that Hilary will continue to support us as a trustee, and we thank her for her many years of hard work as Treasurer.

I am also pleased to welcome Ruth's husband Dr Chris Elliott who joins us as a Trustee. Chris is an engineer who retrained as a barrister. Chris and Ruth's business was advising on risk management in the engineering sector. Chris' role as a trustee draws on this, assisting on the finance side and advising on the Charity's compliance with health and safety, and other statutory obligations.

Last year was a busy year for trustee recruitment and I am delighted that Diane Troman joined us in January. Di has many years' HR experience and has worked in both private and public sector organisations, managing teams both globally and in the UK. She advises us on HR and people related issues and has worked with Chris to revise all of our policies and procedures.

Finally, I am pleased to welcome Charlotte Hill who agreed to become a trustee in September. Charlotte has been a member of the centre for a number of years and was an officer in the Metropolitan Police for 25 years before retiring in December 2024. She was a governor of a local school and has been volunteering at the centre on an increasing range of activities. All of our trustees come from different backgrounds and our difference makes us stronger as a group. In a small charity this is vital as is the

collective willingness to help out on the day to day tasks that are necessary in a small organisation. Charlotte has embraced this with open arms.

Vicky Bassett, our Lead Physio, left us in September after eight years at The Samson Centre. We are pleased to announce that Laura Jones will be taking over as Lead Physio from November, having joined us last year. Sarah Moore has joined us as a Rehab Assistant, and Judy Reynolds has joined the admin team.

We also welcome Martin Ager who will join us at the end of the month. He will take over the daily and weekly equipment checks and the servicing needed to keep all of The Centre's equipment functioning safely. He will also be working on our oxygen provision, which we hope will improve the reliability of our chambers. Martin will also act in a general building maintenance capacity throughout the Waterside Centre.

Finances

I mentioned that one of the functions of trustees is strategic which includes being responsible for the monies the charity is spending and generating.

Last year, I reported that we needed to generate £450k to cover our costs, against a backdrop of a deficit of £47k and income of £344k. I am pleased to report that we raised £460k this year, although we do still have a small deficit of £14k. This represents an increase in revenue of £116k, or 34%. I recognise that £14k is still a deficit, but it was a herculean effort to move as far as we have. I am confident that next year we will achieve a surplus, allowing us to replenish our reserves and strengthen our resilience.

The reason for this small deficit largely revolves around staff and event costs, which were higher than predicted, rather than a shortfall in income. Staff costs are a significant percentage of our budget and remain our largest expense.

Last year was the first in some time that we staged a number of large events, and these cost more to run than we had budgeted for. It was a lesson we have taken on board. At the time, we hoped that spending this money would yield a strong return. These events were excellent profile raisers, but sadly the direct and immediate income generated was not as high as we had hoped. Next year, we plan to run a further series of events with much greater awareness of costs. With a small adjustment in our approach, we believe we can generate more money and raise greater awareness of the charity without compromising on quality. In short, we are learning from this year's experience to make next year's events more effective. It must be stressed that Sam, our Events Manager, worked tirelessly, and her energy and enthusiasm made these events successful and helped put the charity on the map.

This year, we are budgeting costs of around £540k. Last year there was some nervousness about our ability to generate £450k, but I was confident that the foundations we had laid in 2023/24 were sufficient to achieve it. Throughout 2024/25 we have continued to build our revenue-raising capability.

Once again, it is vital to thank our members, donors and volunteers who have generated money and given their time for the charity — whether through direct donations, organising events, sponsorship, or volunteering. Every year, these contributions keep The Centre going. We are deeply thankful for them and do not take them for granted.

Behind the Scenes: Changes to Make Us More Efficient

Our increase in revenue this year was also due to the continued support of members through increased membership and oxygen donations, Sarah's grant applications, and Sam's events. I am pleased to report that our fundraising team has been further strengthened by our Centre Manager Debbie Boulter, who is now working on community fundraising one day per week. Debbie has a proven track record in community fundraising from her time at Cherry Trees.

Many of the changes we made this year were behind the scenes, aimed at managing The Centre more efficiently. We have introduced a new CRM system from Donorfy, which will allow us to recognise and stay in touch with those who have supported us, ensuring we do not miss out on future opportunities. It will also streamline our communication with members, enable us to manage external events, and improve our Gift Aid application process.

We have also implemented a new HR system and a new appraisal system. We believe that our staff (and volunteers) are on the frontline of our care for members, so their well-being is a priority. These initiatives should support them — and in turn, our members.

We also introduced ten new, more cost-effective card machines that can take payments in areas without mobile or Wi-Fi reception. This will improve and increase our takings at street collections and external events where people rarely carry cash. These machines will be linked to the Donorfy system and the new website, which will go live before Christmas. The website will also facilitate a greater presence across social media.

Obvious Changes

There has also been a total transformation within The Centre, with the lounge area completely redecorated and fitted with new flooring and furniture. This has been a tremendous collaboration between all of the clubs and volunteers that use the Guildford Waterside Centre. The corridor to the Bradbury Annexe has also been redecorated, as have the meeting room and treatment rooms, thanks to the support of Alliance and their CSR programme.

Last year saw the introduction of a groundbreaking and experimental wellness programme, spearheaded by Tim Lodge with funding from the William de Laszlo Foundation and supported by the Levitas Clinic. This programme combines cutting-edge medical interventions (largely diet-based) through the Levitas Clinic with a coaching programme led by Tim. The first intake of ten people was in July and a further five places started in November. There have been significant improvements in the physical and mental well-being of all participants — they look good, feel good, and have hope for the future.

Next Year

The other function of trustees is to look forward, ensuring that we continue to thrive and if possible, develop our charitable activities. This is dependent on raising money. I am pleased to report that we have been nominated as Squire's Garden Centre in Milford's Charity of the Year and as the Captain's Charity at Guildford Golf Club for 2026. We are also very much looking forward to the British Airways pantomime, which will be staged by their cabin crew to raise funds for the charity.

We will continue our existing activities and services, as well as develop new ones to suit our broadening membership — such as mindfulness sessions, art classes and a choir. I would also like us to provide more support for those newly diagnosed with MS, as work commitments often make it difficult for them to access our current provision. We are discussing how best to bring this about.

All ideas for other activities are welcome — please let us know.



Gavin Crocker— Chair of Trustees

Independent Examiner's report to the Trustees of the Samson Centre for MS

I report to the charity trustees on my examination of the financial statement of Samson Centre for MS (the charity) for the year ended 31 August 2025 which are set out on pages 12 to 24.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) 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 (FRS102) in preference to the Accounting and Reporting Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants.

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:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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

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.

Michelle H Matthews FCCA

Michelle H Matthews FCCA
MHM Accounting Solutions
13 Mapledrakes Close
Ewhurst
Surrey, GU6 7QR

20/04/2026

Date

Balance Sheet

As at 31 August 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Fixed assets							
Tangible assets	10	10,275	44,670	54,945	6,854	60,171	67,025
Total fixed assets		<u>10,275</u>	<u>44,670</u>	<u>54,945</u>	<u>6,854</u>	<u>60,171</u>	<u>67,025</u>
Current assets:							
Debtors	11	41,927	-	41,927	16,043	-	16,043
Cash at bank and in hand		155,324	13,794	169,118	183,436	6,671	190,107
Total current assets		<u>197,251</u>	<u>13,794</u>	<u>211,045</u>	<u>199,479</u>	<u>6,671</u>	<u>206,150</u>
Liabilities:							
Creditors: amounts falling due within one year	12	(24,347)	-	(24,347)	(17,166)	-	(17,166)
Net current assets		<u>172,904</u>	<u>13,794</u>	<u>186,698</u>	<u>182,313</u>	<u>6,671</u>	<u>188,984</u>
Total assets less current liabilities		<u>183,179</u>	<u>58,464</u>	<u>241,643</u>	<u>189,167</u>	<u>66,842</u>	<u>256,009</u>
Total net assets		<u>183,179</u>	<u>58,464</u>	<u>241,643</u>	<u>189,167</u>	<u>66,842</u>	<u>256,009</u>
The funds of the charity:							
Unrestricted		183,179	-	183,179	189,167	-	189,167
Restricted		-	58,464	58,464	-	66,842	66,842
Total charity funds	13	<u>183,179</u>	<u>58,464</u>	<u>241,643</u>	<u>189,167</u>	<u>66,842</u>	<u>256,009</u>

Notes on pages 15 to 24 form part of the financial statements.


Hilary Birkinshaw ACMA
Treasurer
On behalf of the Trustees

20/04/26
Date

Statement of cash flows

Year ended 31 August 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net cash (utilised)/provided by operating activities	14	(10,761)	(6,116)
Cash flows from investing activities			
Purchase of property, plant and equipment		(10,228)	(7,200)
Net cash utilised by investing activities		(10,228)	(7,200)
Cash flow from financing activities			
Repayment of existing loans		-	-
Net cash utilised by financing activities		-	-
Change in cash and cash equivalents in the year		(20,989)	(13,316)
Cash and cash equivalents at the beginning of the year		190,107	203,423
Cash and cash equivalents at the end of the year		169,118	190,107

Notes to the financial statements

1. Accounting policies:

a) Basis of Accounting

The financial statements have been prepared in accordance with the relevant version of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice. The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Trustees consider there are no material uncertainties about the charity's ability to continue as a going concern, the accounts present a true and fair view, and no changes have been made to the accounting policies stated in this note. No changes to accounting estimates or material prior year errors have been identified in the reporting period.

b) Recognition of income

Income is recognised in the Statement of Financial Activities when

- The charity becomes entitled to the resources
- It is more likely than not that the charity will receive the resources
- The monetary value can be measured with sufficient reliability

Grants and donations are only included when the general recognition criteria are met. Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

c) Expenditure and liabilities

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. Liabilities are recorded at transaction price.

Expenditure recognition

Expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. More information on this is given in note d) below.

d) Allocation of support and governance costs

Support costs have been allocated between governance and other support costs.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory accounting and legal fees together with an apportionment of overhead and support costs.

Notes to the financial statements

1. Accounting policies: (continued)

Governance costs and support costs relating to charitable activities have been apportioned based either on the staff time taken in carrying out these activities or the floorspace allocated to the activities.

e) Assets and depreciation

These are initially recognised at cost and depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- Plant and machinery 20% on cost
- Baric Chambers 20% on cost
- Computer equipment 33% on cost
- Furniture & fixtures 33% on cost

f) Debtors

Debtors are measured at their recoverable amounts.

g) Fund Accounting

Unrestricted funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objectives. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. Restricted funds are separately identified in the Statement of Financial Activities.

h) Going concern

We have paid particular attention to the likely effects on the charity of the current economic climate and the trustees remain confident that sufficient funding, and reserves, are in place and that the charity has adequate resources to enable it to continue as a going concern for the foreseeable future.

2. Analysis of income

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Donations						
Member donations	203,206	-	203,206	180,062	100	180,162
Legacies and other	72,050	-	72,050	73,005	11,000	84,005
Grants for therapies	53,742	56,381	110,123	7,750	18,205	25,955
Fundraising activities	14,460	-	14,460	37,126	-	37,126
	<u>343,458</u>	<u>56,381</u>	<u>399,839</u>	<u>297,943</u>	<u>29,305</u>	<u>327,248</u>

Notes to the financial statements

2. Analysis of income (continued)

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income from trading activities						
Fundraising events	52,557	-	52,557	7,064	-	7,064
Merchandise sales	701	-	701	2,523	-	2,523
	<u>53,258</u>	<u>-</u>	<u>53,258</u>	<u>9,587</u>	<u>-</u>	<u>9,587</u>
Investment income	7,018	-	7,018	6,751	-	6,751
	<u>403,734</u>	<u>56,381</u>	<u>460,115</u>	<u>314,281</u>	<u>29,305</u>	<u>343,586</u>

3. Analysis of expenditure on charitable activities

	Activities undertaken directly 2025 £	Support & governance costs 2025 £	Total 2025 £	Activities undertaken directly 2024 £	Support & governance costs 2024 £	Total 2024 £
Raising funds						
Donations	50,273	7,462	57,735	27,682	3,748	31,430
Other trading activities	13,875	1,059	14,934	3,989	937	4,926
	<u>64,148</u>	<u>8,521</u>	<u>72,669</u>	<u>31,671</u>	<u>4,685</u>	<u>36,356</u>
Charitable activities						
Physical Therapy	252,283	62,226	314,509	221,410	56,210	277,620
Oxygen Therapy	15,417	71,886	87,303	16,677	59,939	76,616
	<u>267,700</u>	<u>134,112</u>	<u>401,812</u>	<u>238,087</u>	<u>116,149</u>	<u>354,236</u>
Total expenditure	<u>331,848</u>	<u>142,633</u>	<u>474,481</u>	<u>269,758</u>	<u>120,834</u>	<u>390,592</u>

Notes to the financial statements

4. Analysis of governance and support costs

Governance and support costs are allocated to the charity's activities as follows:

	Raising Funds: Donations 2025 £	Raising Funds: Trading 2025 £	Physical Therapy 2025 £	Oxygen Therapy 2025 £	Total allocated 2025 £
Salaries and benefits	3,562	-	21,372	41,981	66,915
Building running costs	1,058	1,059	25,404	14,819	42,340
Operational costs	2,181	-	6,481	9,356	18,018
Governance activities	661	-	8,969	5,730	15,360
Total	7,462	1,059	62,226	71,886	142,633
	Raising Funds Donations: 2024 £	Raising Funds: Trading 2024 £	Physical Therapy 2024 £	Oxygen Therapy 2024 £	Total allocated 2024 £
Salaries and benefits	2,033	-	24,394	33,862	60,289
Building running costs	938	937	22,477	13,111	37,463
Operational costs	318	-	3,814	5,295	9,427
Governance activities	460	-	5,525	7,670	13,655
Total	3,749	937	56,210	59,938	120,834

The breakdown of support costs and how these were allocated between governance and other support costs is as follows:

	Governance related 2025 £	Other support costs 2025 £	Total Governance allocated 2025 £	Governance related 2024 £	Other support costs 2024 £	Total allocated 2024 £
Salaries and benefits	12,818	54,097	66,915	12,197	48,092	60,289
Building running costs	8,110	34,230	42,340	7,579	29,884	37,463
Operational costs	3,451	14,567	18,018	1,908	7,519	9,427
Governance activities	2,942	12,418	15,360	2,763	10,892	13,655
Total	27,321	115,312	142,633	24,447	96,387	120,834

Building running costs are allocated based on the floorspace allocated to each activity. All other costs are allocated based on an analysis of the time spent on each of these activities. All allocated governance and support costs are met from unrestricted funds.

Notes to the financial statements

5. Staff costs

	2025 £	2024 £
Wages and salaries	246,086	216,024
Social security costs	14,117	15,215
Pension Costs	5,651	5,726
	265,854	236,965

No employees (2024: nil) received employee benefits for the reporting period of more than £60,000.

The total employee salary & benefits, including National Insurance and pension contributions received by the key management personnel in the reporting period was £43,858 (2024: £40,655).

The number of employees during the year (FTEs) was:

	2025 £	2024 £
Therapists	4.2	4.2
Support staff	1.6	1.5
	5.8	5.7

6. Trustees' remuneration

There was no trustee remuneration or other benefits for the year ended 31 August 2025 (2024: £nil).

Trustees' expenses of £5,000 were reimbursed during the reporting period (2024: £52).

7. Independent examiners fees

Fees of £180 were paid to the independent examiner (2024: £180).

Notes to the financial statements

8. Related parties' transactions

A payment is made to Guildford Waterside Centre each year in respect of the Samson Centre for MS's share of the running cost of the shared facility. Total payments during the period were £36,373 (2024: £34,998).

At the year end £8,606 (2024: £2,750) is included within debtors and £nil (2024: £ nil) is included within creditors in relation to Guildford Waterside Centre.

9. Taxation

Samson Centre for MS 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 trust for UK income tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Part 10 Income Tax Act 2007 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to charitable purposes.

10. Tangible Fixed Assets

	Fixtures, fittings & equipment £	Total £
Cost		
At 1 September 2024	208,065	208,065
Additions	10,228	10,228
At 31 August 2025	218,293	218,293
Depreciation		
At 1 September 2024	141,040	141,040
Charge for year	22,308	22,308
At 31 August 2025	163,348	163,348
At 1 September 2024	67,025	67,025
At 31 August 2025	54,945	54,945

£10,275 (2024: £6,854) of the Net Book Value of Tangible Fixed Assets forms part of general unrestricted funds, the remaining Net Book Value is made up of restricted funds.

Notes to the financial statements

11. Debtors

	Total Funds 2025 £	Total Funds 2024 £
Prepayments & accrued income	36,197	16,043
Other debtors	5,730	-
	41,927	16,043

All debtors of £41,927 (2024: £16,043) form part of unrestricted funds.

12. Creditors: Amounts falling due within one year.

	Total Funds 2025 £	Total Funds 2024 £
Trade creditors	10,025	1,926
Social security and other taxes	455	2,918
Other creditors	1,141	760
Accruals and deferred income	12,726	11,562
	24,347	17,166

All creditors of £24,347 (2024: £17,166) form part of general unrestricted funds.

Notes to the financial statements

13. Movement in funds – Current year

	Funds balances brought forward £	Income £	Expenditure £	Transfers £	Funds balances carried forward £
Restricted funds:					
Extension Fund	7,366	-	-	-	7,366
The Movement Programme	14,166	31,881	(37,117)	-	8,930
The Connections Programme	4,060	19,500	(15,835)	-	7,725
Gym refurbishment	41,250	-	(11,807)	-	29,443
Infrastructure Fund	-	5,000	-	-	5,000
	66,842	56,381	(64,759)	-	58,464
Unrestricted funds:					
General funds	139,167	403,734	(409,722)	-	133,179
Designated funds	50,000	-	-	-	50,000
	189,167	403,734	(409,722)	-	183,179
Total funds	256,009	460,115	(474,481)	-	241,643

Movement in funds – Prior year

	Funds balances brought forward £	Income £	Expenditure £	Transfers £	Funds balances carried forward £
Restricted funds:					
Extension Fund	8,062	-	(696)	-	7,366
The Movement Programme	12,748	21,205	(19,787)	-	14,166
The Connections Programme	2,450	8,100	(6,490)	-	4,060
Gym refurbishment	53,058	-	(11,808)	-	41,250
	76,318	29,305	(38,781)	-	66,842
Unrestricted funds:					
General funds	176,697	314,281	(351,811)	-	139,167
Designated funds	50,000	-	-	-	50,000
	226,697	314,281	(351,811)	-	189,167
Total funds	303,015	343,586	(390,592)	-	256,009

Notes to the financial statements

13. Movement in funds – Prior year (continued)

Extension Fund:

The Extension Fund supports the extension to the building that the Samson Centre for MS operates from, to provide additional oxygen therapy capacity and further therapy, meeting and administration space.

Movement programme:

The Movement Programme directly supports the cost of physiotherapists and equipment for the gym.

Connections programme:

The Connections Programme supports projects to improve and maintain the emotional well-being of members and their carers.

Gym refurbishment:

Programme to purchase and install new gym equipment, maximise the use of the space available and select equipment that deals specifically with needs of those living with MS in mind.

Infrastructure Fund:

Programme of investment to update and upgrade the facilities of the centre, bringing them in line with current needs.

Designated Funds:

Funds have been designated to support the development and extension of our Oxygen Therapy service.

14. Reconciliation of net income to net cash flow from operating activities

	2025 £	2024 £
Net (deficit)/income for the year	(14,366)	(47,006)
Adjustment for		
Depreciation charges	22,308	23,084
(Increase)/decrease in debtors	(25,884)	10,434
Increase in creditors	7,181	7,372
Net cash (utilised) / provided by operating activities	<u>(10,761)</u>	<u>(6,116)</u>

Accounts



Samson Centre for MS

Charity No: 1157827

Trustees' Report and Financial Statements

For the year ended 31 August 2024

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Trustees' Report

Report of the Trustees for the year ended 31 August 2024:

The trustees are pleased to present the annual report and financial statements of the Samson Centre for MS for the financial year ended 31 August 2024.

The financial statements have been prepared in accordance with accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities for the public benefit:

The objects of the charity as set out in the Constitution are:

To relieve the needs of persons suffering from Multiple Sclerosis for the public benefit, in particular but not exclusively through:

- the establishment and operation of a therapy centre providing therapies including physiotherapy and oxygen treatment
- the provision of advice to sufferers, persons caring for or nursing persons suffering from MS
- advancing public education in Multiple Sclerosis

The charity continues to provide physiotherapy, exercise, oxygen therapy and advice for those living with MS in Surrey, South London, North Hampshire and surrounding areas to help relieve and minimise their symptoms. There is a strong social atmosphere that enables those living with MS, their families and their carers to interact freely, and to discuss ways of improving their personal symptoms with physiotherapists, fitness instructors and other health professionals. The charity hosts social events and talks and lends equipment to members, where possible during times when the centre is closed.

The Samson Centre for MS is open to anyone living with MS in Guildford and the surrounding areas. We aim to create an atmosphere of friendship, respect, and care for each other. We aim to treat everyone equally, regardless of their age, disability, gender reassignment, marriage or civil partnership, pregnancy or maternity, race, religion or belief, sex or sexual orientation. All people living with MS either directly or indirectly can benefit from much-needed therapies and information in an environment where they are able to talk to others with similar problems.

Achievements and performance:

A review of the activities for the year is included in the Chairman's Report on page 8.

Financial review:

Total Income for the year was £343,586 (2023: £388,665) - £314,281 (2023: £322,635) unrestricted and £29,305 (2023: £66,030) restricted. Restricted funds received in this period were £8,100 (2023: £7,000) to the Connections Programme, to continue providing a counselling service, allowing us to support the mental health of members as well as their physical health, £21,205 (2023: £nil) to the Movement Programme, providing general support to the cost of physiotherapists and equipment and £nil (2023: £59,030) towards the Gym Refurbishment.

Trustees' Report (continued)

Report of the Trustees for the year ended 31 August 2024:

As ever, the Trustees of Samson Centre for MS start the financial review with a big thank you to its members. Their donations towards the therapies they receive of £180,162 (2023: £193,324) cover around 45% (2023: 50%) of the annual expenditure. That members continue to support the Centre in this way when the economic climate is so challenging, the Trustees believe to be recognition of the impact and importance of its services. However, the slight decrease in these donations reminds us that we cannot be too reliant on this source of income. Approximately 45% of the member donations are received for Oxygen therapy. Running this facility in a manner that maximises usage is a priority for future financial stability, as it drives income with limited additional cost.

Overall income in the year was £343,586 (2023: £388,665). We remain truly appreciative of our past members and their families that remember us in their wills - £23,560 (2023: £17,137). This is always a gratefully received addition to our income though tinged with sadness at the loss that comes with it. Applications to trusts and grant giving bodies raised £25,955 (2023: £63,425) As £59k of last year's grants were specifically for the gym refurbishment, this actually represents a good increase in income to support our operational activities. The multitude of events that our supporters take part in to raise funds remains many and varied and funds raised from these activities were similar to last year £44,190 (2023: £40,833). An amazing £19k of this was from one of our members, Simon Teagle, completing a grueling multi day 350km run along the Cornish Coast. The income from all other sources was very similar £69,715 (2023: £76,020). These sources are always very varied but include Gift Aid £17,083 (2023: £27,550)

The main expenditure continues to be the salaries of the physiotherapists and gym staff who deliver the variety of therapies to members £179,931 (2023: £187,682). Last year included backdated increases, in line with the NHS, and a one off cost of living payment, so whilst our physio staff continue to be paid in line with NHS salaries and received the agreed 5.5% pay rise there was no increase in the total salary cost. The salaries of the support staff that ensure the smooth running of the Centre increased to £60,288 (2023: £49,702) mostly driven by an increase in hours for new Centre Manager.

Fundraising costs, covering salary and the costs of running events, are in line with last year £31,672 (2023: £29,334) Our fundraiser continues to work on applications to trust and grant making bodies as well as a focus on finding suitable partners in the corporate sector, and supporting all those who fundraise on or behalf.

The running costs for the Centre, being the contribution of the Samson Centre for MS to the overall running costs of the shared facility (The Guildford Waterside Centre, GWC) are similar to last year £34,998 (2023: £32,955) as are administration costs of £22,806 (2023: £22,547)

Total year on year expenditure has increased to £390,592 (2023: £372,058) the main driver being the increase in support staff numbers and salary. There will be continuing pressure on running costs and salaries in the next 12 months and beyond. Good financial control and oversight is always high on the agenda to ensure expenditure remains in line with income.

Net position for the year is a deficit of £47,006 (2023: surplus of £16,607). Operational activities (including relevant restricted funds (The Movement Programme and The Connections Programme) account for a net deficit of £34,502 (2023: deficit of £33,266). The Gym Refurbishment accounts for a net deficit of £11,808 (2023: surplus of £53,058), whilst the project is fully completed the assets are being depreciated over five years. Activities towards the extension account for a net deficit of £696 (2023: £3,185), this being the depreciation of the fixed assets acquired through this programme.

Trustees' Report (continued)

Report of the Trustees for the year ended 31 August 2024:

Total funds at the end of the period have decreased to £256,009 (2023: £303,015). General unrestricted funds comprise £189,1676 (2023: £226,697) of this total, and Restricted funds £66,842 (2023: £76,318). Planning and fundraising for a new Oxygen chamber continues, this will allow full wheelchair access and the ability to offer this service to our most disabled members. Our reserves remain well within our policy range so the Trustees have agreed that £50,000 of unrestricted funds will remain designated towards the cost of this project. Approximately 50% of the funds have already been identified so this designation will allow the project to commence, whilst activity to secure the remaining funds continues.

Risk Management:

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error. The Risk Register is regularly reviewed by the trustees, appropriate updates and actions are then implemented.

Reserves Policy:

It is the Trustees' intention and responsibility to ensure that the Samson Centre for MS operates within its means and have agreed that it is the policy of the Samson Centre to hold 3-6 months operational expenditure in reserves. The reserves policy seeks to maintain a level of reserves that ensures uninterrupted operational spending and provides time to adjust to a change in financial circumstances. This takes into account past operational and financial trends, expected income and expenditure needs, future activity plans, a review of the risks facing the charity and any contingency required.

- Based on the projected expenditure for the financial year to 31.08.24 and taking a prudent approach when the economy remains in a period of high inflation and uncertainty, 3-6 months operational expenditure is between £110k and £220k.
- Free reserves at the date of this report are £189,167 (2023: £226,697)

Investment Policy:

Investments are made via suitable, risk assessed, interest bearing financial facilities. Cash flow analysis prior to investment ensures that sufficient funds remain immediately available for short term operational requirements.

Plans for Future Periods:

A review of the plans for future periods is included in the Chair of Trustees' Report on pages 8 to 10.

Trustees' Report (continued)

Report of the Trustees for the year ended 31 August 2024:

Reference and administrative details:

Charity Name: The Samson Centre for MS

Charity Number: 1157827

Principal Office: The Waterside Centre
Riverside
Guildford
Surrey
GU1 1LW

Independent Examiner: Michelle H Matthews FCCA
MHM Accounting Solutions
13 Mapledrakes Close
Ewhurst
Surrey, GU6

The Trustees of the Samson Centre for MS who served during the year and as at the date of this report were:

Gavin Crocker (Chair)

Dave Kitching (Vice-Chair)

Hilary Birkinshaw (Treasurer)

John Hambly

Liz Darke

Colin Griffin

resigned 1st Feb 2024

Robin Kendall

resigned 5th Sept 2023

Tim Lodge

appointed 15th Sept 2023

Duncan Howe

appointed 15th Sept 2023

Ruth Elliott

appointed 13th January 2025

Chris Elliott

appointed 13th January 2025

Day to day management of the charity is delegated to the Centre Manager. From 8th September 2023 the Centre Manager was Debbie Boulter. The previous Centre Manager, Jackie Payne, retired on 8th September 2023.

Structure, governance and management:

The Charity is a charitable incorporated organisation, governed by its articles and memorandum of association.

Recruitment and appointment of new Trustees:

New trustees are either appointed at the AGM or by the current trustees. Trustees appointed by the current trustees stand for election at the AGM. The induction for new trustees includes making sure that they are aware of a trustee's responsibilities, the governing document, administrative procedures, the recent financial performance of the charity, future plans and the history and philosophical approach of the charity.

Trustees' Report (continued)

Report of the Trustees for the year ended 31 August 2024:

Organisation:

The trustees are responsible for ensuring the charity is managed in accordance with the trust deed and its charitable purposes. The Trustees meet approximately four times per year to review the progress and performance of the charity.

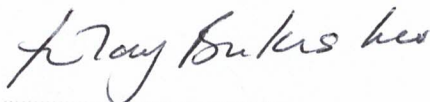
Sub-committees are formed, as appropriate, to consider specific projects and activities, each chaired by one of the trustees. They act within their Terms of Reference only and report to the main Trustee Board.

The Centre Manager is responsible for day to day operations and decision making and reports to the Chairman of the Trustees. The trustees consider the Centre Manager as comprising the key management personnel of the charity. Personnel remuneration is reviewed annually and benchmarked against industry standards to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

Related parties:

Guildford Waterside Centre (GWC), a charitable company, is a related party. At the date of this report John Hambly and Dave Kitching are both Trustees of the Samson Centre for MS and Trustees of the GWC. Gavin Crocker was a Trustee of GWC throughout the financial year ended 31st August 2024. He stepped down in September 2024 when he was replaced by John Hambly.

Transactions between the two parties are detailed in note 8.



.....
Hilary Birkinshaw ACMA
Treasurer
On behalf of the Trustees



.....
Date

Statement of Trustees' responsibilities in respect of the Trustees' annual report and the financial statements

Under the trust deed of the charity and charity law, the trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. The trustees have elected to prepare the financial statements in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the excess of income over expenditure for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are required to act in accordance with the trust deed of the charity, within the framework of charity law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Chairman's Report

When I made my report this time last year we had been through a period of soaring inflation and a severe squeeze on finances. I had hoped that as people felt under less pressure our incomes would rise. Sadly, that feel good factor didn't happen and we again reported a deficit of £47k compared to £37k in the previous year. Whilst, these headlines do not make good reading, I am positive about the year ahead for the reasons I will outline. Given this is the second year of deficit I must address the reasons for this deficit in this report.

The biggest shortfall was income. Our income of £344k was £50k below our budget however, the income was broadly static compared to the previous year (up by £9k). We had budgeted for therapy donations and membership to bring in £209k but they actually brought in £180k which was £13k lower than the previous year. Funds from Trusts & Grants was down against budget by £15k and Gift Aid £10k. The net of all other income sources matched budget. As always we are grateful to our donors, our supporters who run and attend our fundraising events and those who remember us in their wills.

Were we overly optimistic on what we could bring in? Debbie and Caroline went through a detailed analysis of this from October to December. We brought in a new booking system for oxygen sessions and are much clearer on what each member is contributing for this and membership. At the time of our budgeting last year, we identified a lot of wasted appointments and we had hoped that members would be able to make the suggested minimum donations. For reasons of hardship and in some cases priorities, the average donation per member has not increased as expected. As trustees, we are aware of the impact of this on our finances but as a matter of principle the provision of services should not be linked to what people pay. We are here to help people living with MS whatever their circumstances. We can, however, ask those who may be able to afford more to give more! Our actual membership numbers also fell slightly this year to 180. Our September 2024 data was not able to give precise numbers for comparison. The reasons for leaving were declining health and several members moved from the Guildford area. No one left because of concerns about the Samson Centre.

On the positive side our income was improved by the extraordinary contribution of Simon Teagle who ran the entire Cornish coast which was 350 miles and raised £18,800 for us. We are delighted this was recognised by Guildford Council with a well-deserved Mayor's Award for Access which was presented to him in October.

Although we hope (as we did last year) that we can increase membership contributions we have brought in a new fundraiser, Sarah Pritchard who is dealing with grant applications and Sam Smith on the events organising side. Both Sarah and Sam joined in July and their hard work has only yielded results since the end of the financial year. Sarah has many years of successful fundraising with Cherry Trees and since starting with us has made applications totalling more than £250k. Of these, we have been promised £30k and are waiting to hear on £200k of applications. Clearly, we will not be approved for all of these applications but there is good reason to be positive about our prospects on each as they are very targeted. Sam has been equally industrious organising a bingo night (£600), a collection at Lingfield (£400), a Xmas Fair and a stellar golf day at Milford which raised £23,000. These were after the end of the financial year. I must also thank John Hambly who brought in some of his high profile contacts who were very generous in their support. Sam is also organising a concert with the London Welsh Rugby Club Choir at Charterhouse in February and an Elton John Tribute act at GLive in June and hoping to sell 1000 tickets. There are other events being planned on top of these. You may know Sam who worked for us a number of years ago and organised a very successful Abba tribute event also at GLive. These events will continue to raise our profile and spread the message about the fantastic work the Samson Centre does. There is a considerable lag between planning events or making grant applications which is why none of this work has resulted in income for the year that has just closed but with these already generating more than £50k, it supports our positivity about the year ahead.

Chairman's Report (continued)

Last September we were also optimistic, and it would have been easy to loosen the purse strings, but we have always and will continue to adopt a prudent approach of keeping costs as low as possible and only spending against actual rather than promised income. We had budgeted costs of £393k but through careful management managed to keep budget. The only cost increases were from salaries which follow NHS rates and premises costs from the Waterside Centre which were in our budgets. We are budgeting similar increases for the coming year in these areas.

Thankfully, we had strong reserves, and we used these to cover the shortfalls in the last two years. Our reserves are still within our reserves policy, but we cannot afford to keep drawing on them.

Changing Faces

Obviously last year, Debbie joined us as Centre Manager in September and has done a tremendous job in her first year. As I mentioned Sarah and Sam joined on the fundraising side in July, Vicky Bassett formally took over from Sara as Lead Physio in September and a new experienced physio, Laura Jones joined in November. We are delighted to welcome all of these people and to say thank you for the ideas and energy they have brought to their new and changing roles.

As you are aware after many years, our treasurer Hilary has decided to step down. Her plan is to move to Yorkshire where her family are from. Hilary has helped to steer us through some difficult times and her insight and her ability to explain complex financial matters in a straightforward way has been invaluable. Thankfully, she has promised to work alongside our new treasurer to ensure a full transition. We are very pleased that one of our members, Ruth Elliott, and her husband Chris have agreed to join the Trustee Board as joint Treasurers.

Future Plans

Last year we made a number of behind the scenes changes to the centre which have laid the groundwork for the year ahead. We will be placing even more emphasis on promoting ourselves in the local area such as recent collaboration with the Row Barge pub next door, the recent DJ night hosted by Revology and next year's raft race. So often we speak to local people who have never heard of the Samson Centre. Increasing our profile will make us more attractive to volunteers and increase our revenue.

As I mentioned last year, we are planning a new oxygen chamber which has greater capacity and will provide access for motorised wheelchair users. This is a much larger project than we initially thought, and we now have greater clarity on what is needed.

At the start of this year, in conjunction with the Guilford Waterside Centre we bought and installed a new hoist to give disabled access to kayak on the river outside. Next summer we can look forward to having more outdoor kayak events and we are currently working through the procedures that will make this safe as well as fun for everyone.

We are aware that the centre is in need of a facelift and we are in discussions with the GWC about redecorating and upgrading the floor in the main hall. We have also applied for funding to air-condition the hall which will make it more usable in hot weather. We have also applied for funding for these improvements.

Finally, we are planning more afternoon activities which will make better use of our resources. We understand that mornings are a better time for some people with MS but by doing this we can offer more services to a wider range of people and reduce waiting lists for one-to-one gym and physio sessions.

Chairman's Report (continued)

Conclusion

Thank you to all of our staff, volunteers, members and those who have given so much over the last year. It is your enthusiasm, support, hard work, generosity and kindness that has meant we offer a warm welcome, continue to provide all of our core services and keep smiling. Doing what you do for the Samson Centre makes a real difference to the everyday lives of our members. Thank you.



Gavin Crocker– Chair of Trustees

Independent Examiner's report to the Trustees of the Samson Centre for MS

I report to the charity trustees on my examination of the financial statement of Samson Centre for MS (the charity) for the year ended 31 August 2024 which are set out on pages 12 to 24.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) 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 (FRS102) in preference to the Accounting and Reporting Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants.

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:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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

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.

Michelle H Matthews FCCA FMAAT
Michelle H Matthews FCCA
MHM Accounting Solutions
13 Mapledrakes Close
Ewhurst
Surrey, GU6 7QR

15th March 2025
Date

Statement of financial activities

For the year ended 31 August 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income and endowments from:	2						
Donations		297,943	29,305	327,248	315,104	66,030	381,134
Other trading activities		9,587	-	9,587	2,713	-	2,713
Investments		6,751	-	6,751	4,818	-	4,818
Total income		314,281	29,305	343,586	322,635	66,030	388,665
Expenditure on:	3						
Raising funds:							
Donations		31,428	2	31,430	29,088	3	29,091
Other trading activities		4,926	-	4,926	4,327	-	4,327
		36,354	2	36,356	33,415	3	33,418
Charitable activities:							
Physical Therapy		239,569	38,051	277,620	251,605	17,414	269,019
Oxygen Therapy		75,888	728	76,616	66,393	3,228	69,621
		315,457	38,779	354,236	317,998	20,642	338,640
Total expenditure		351,811	38,781	390,592	351,413	20,645	372,058
Net (expenditure)/income		(37,530)	(9,476)	(47,006)	(28,778)	45,385	16,607
Transfers between funds	13	-	-	-	-	-	-
Net movement in funds		(37,530)	(9,476)	(47,006)	(28,778)	45,385	16,607
Reconciliation of funds							
Total funds brought forward		226,697	76,318	303,015	255,475	30,933	286,408
Total funds carried forward		189,167	66,842	256,009	226,697	76,318	303,015

Balance Sheet

As at 31 August 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Fixed assets							
Tangible assets	10	6,854	60,171	67,025	9,454	73,455	82,909
Total fixed assets		6,854	60,171	67,025	9,454	73,455	82,909
Current assets:							
Debtors	11	16,043	-	16,043	26,477	-	26,477
Cash at bank and in hand		183,436	6,671	190,107	200,560	2,863	203,423
Total current assets		199,479	6,671	206,150	227,037	2,863	229,900
Liabilities:							
Creditors: amounts falling due within one year	12	(17,166)	-	(17,166)	(9,794)	-	(9,794)
Net current assets		182,313	6,671	188,984	217,243	2,863	220,106
Total assets less current liabilities		189,167	66,842	256,009	226,697	76,318	303,015
Total net assets		189,167	66,842	256,009	226,697	76,318	303,015
The funds of the charity:							
Unrestricted		189,167	-	189,167	226,697	-	226,697
Restricted		-	66,842	66,842	-	76,318	76,318
Total charity funds	13	189,167	66,842	256,009	226,697	76,318	303,015

Notes on pages 15 to 24 form part of the financial statements.



Hilary Birkinshaw ACMA
Treasurer
On behalf of the Trustees



Date

Statement of cash flows

Year ended 31 August 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Net cash (utilised)/provided by operating activities	14	(6,116)	48,437
Cash flows from investing activities			
Purchase of property, plant and equipment		(7,200)	(68,592)
Net cash utilised by investing activities		(7,200)	(68,592)
Cash flow from financing activities			
Repayment of existing loans		-	-
Net cash utilised by financing activities		-	-
Change in cash and cash equivalents in the year		(13,316)	(20,155)
Cash and cash equivalents at the beginning of the year		203,423	223,578
Cash and cash equivalents at the end of the year		190,107	203,423

Notes to the financial statements

1. Accounting policies:

a) Basis of Accounting

The financial statements have been prepared in accordance with the relevant version of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice. The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Trustees consider there are no material uncertainties about the charity's ability to continue as a going concern, the accounts present a true and fair view, and no changes have been made to the accounting policies stated in this note. No changes to accounting estimates or material prior year errors have been identified in the reporting period.

b) Recognition of income

Income is recognised in the Statement of Financial Activities when

- The charity becomes entitled to the resources
- It is more likely than not that the charity will receive the resources
- The monetary value can be measured with sufficient reliability

Grants and donations are only included when the general recognition criteria are met. Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

c) Expenditure and liabilities

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. Liabilities are recorded at transaction price.

Expenditure recognition

Expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. More information on this is given in note d) below.

d) Allocation of support and governance costs

Support costs have been allocated between governance and other support costs.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory accounting and legal fees together with an apportionment of overhead and support costs.

Notes to the financial statements

1. Accounting policies: (continued)

Governance costs and support costs relating to charitable activities have been apportioned based either on the staff time taken in carrying out these activities or the floorspace allocated to the activities.

e) Assets and depreciation

These are initially recognised at cost and depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- Plant and machinery 20% on cost
- Baric Chambers 20% on cost
- Computer equipment 33% on cost
- Furniture & fixtures 33% on cost

f) Debtors

Debtors are measured at their recoverable amounts.

g) Fund Accounting

Unrestricted funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objectives. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. Restricted funds are separately identified in the Statement of Financial Activities.

h) Going concern

We have paid particular attention to the likely effects on the charity of the current economic climate and the trustees remain confident that sufficient funding, and reserves, are in place and that the charity has adequate resources to enable it to continue as a going concern for the foreseeable future.

2. Analysis of income

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Donations						
Member donations	180,062	100	180,162	193,324	-	193,324
Legacies and other	73,005	11,000	84,005	74,723	12,055	86,778
Grants for therapies	7,750	18,205	25,955	9,450	53,975	63,425
Fundraising activities	37,126	-	37,126	37,607	-	37,607
	<u>297,943</u>	<u>29,305</u>	<u>327,248</u>	<u>315,104</u>	<u>66,030</u>	<u>381,134</u>

Notes to the financial statements

2. Analysis of income (continued)

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income from trading activities						
Fundraising events	7,064	-	7,064	1,148	-	1,148
Lottery	-	-	-	-	-	-
Merchandise sales	2,523	-	2,523	1,565	-	1,565
	<u>9,587</u>	<u>-</u>	<u>9,587</u>	<u>2,713</u>	<u>-</u>	<u>2,713</u>
Investment income	6,751	-	6,751	4,818	-	4,818
	<u>314,281</u>	<u>29,305</u>	<u>343,586</u>	<u>322,635</u>	<u>66,030</u>	<u>388,665</u>
Total income						

3. Analysis of expenditure on charitable activities

	Activities undertaken directly 2024 £	Support & governance costs 2024 £	Total 2024 £	Activities undertaken directly 2023 £	Support & governance costs 2023 £	Total 2023 £
Raising funds						
Donations	27,682	3,748	31,430	25,844	3,247	29,091
Other trading activities	3,989	937	4,926	3,490	837	4,327
	<u>31,671</u>	<u>4,685</u>	<u>36,356</u>	<u>29,334</u>	<u>4,084</u>	<u>33,418</u>
Charitable activities						
Physical Therapy	221,410	56,210	277,620	220,008	49,011	269,019
Oxygen Therapy	16,677	59,939	76,616	16,129	53,492	69,621
	<u>238,087</u>	<u>116,149</u>	<u>354,236</u>	<u>236,137</u>	<u>102,503</u>	<u>338,640</u>
Total expenditure	<u>269,758</u>	<u>120,834</u>	<u>390,592</u>	<u>265,471</u>	<u>106,587</u>	<u>372,058</u>

Notes to the financial statements

4. Analysis of governance and support costs

Governance and support costs are allocated to the charity's activities as follows:

	Raising Funds: Donations 2024 £	Raising Funds: Trading 2024 £	Physical Therapy 2024 £	Oxygen Therapy 2024 £	Total allocated 2024 £
Salaries and benefits	2,033	-	24,394	33,862	60,289
Building running costs	938	937	22,477	13,111	37,463
Operational costs	318	-	3,814	5,295	9,427
Governance activities	460	-	5,525	7,670	13,655
Total	3,749	937	56,210	59,938	120,834
	Raising Funds Donations: 2023 £	Raising Funds: Trading 2023 £	Physical Therapy 2023 £	Oxygen Therapy 2023 £	Total allocated 2023 £
Salaries and benefits	1,639	-	19,664	28,400	49,703
Building running costs	836	837	20,086	11,717	33,476
Operational costs	286	-	3,436	4,963	8,685
Governance activities	485	-	5,825	8,413	14,723
Total	3,246	837	49,011	53,493	106,587

The breakdown of support costs and how these were allocated between governance and other support costs is as follows:

	Governance related 2024 £	Other support costs 2024 £	Total Governance allocated 2024 £	Governance related 2023 £	Other support costs 2023 £	Total allocated 2023 £
Salaries and benefits	12,197	48,092	60,289	9,832	39,871	49,703
Building running costs	7,579	29,884	37,463	6,622	26,854	33,476
Operational costs	1,908	7,519	9,427	1,718	6,967	8,685
Governance activities	2,763	10,892	13,655	2,912	11,811	14,723
Total	24,447	96,387	120,834	21,084	85,503	106,587

Building running costs are allocated based on the floorspace allocated to each activity. All other costs are allocated based on an analysis of the time spent on each of these activities. All allocated governance and support costs are met from unrestricted funds.

Notes to the financial statements

5. Staff costs

	2024 £	2023 £
Wages and salaries	216,024	221,944
Social security costs	15,215	11,539
Pension Costs	5,726	5,293
	236,965	238,776

No employees (2023: nil) received employee benefits for the reporting period of more than £60,000.

The total employee salary & benefits, including National Insurance and pension contributions received by the key management personnel in the reporting period was £40,655 (2023: £32,773).

The number of employees during the year (FTEs) was:

	2024 £	2023 £
Therapists	4.2	4.1
Support staff	1.5	1.3
	5.7	5.4

6. Trustees' remuneration

There was no trustee remuneration or other benefits for the year ended 31 August 2024 (2023: £nil).

Trustees' expenses of £52 were reimbursed during the reporting period (2023: £nil).

7. Independent examiners fees

Fees of £180 were paid to the independent examiner (2023: £180).

Notes to the financial statements

8. Related parties' transactions

A payment is made to Guildford Waterside Centre each year in respect of the Samson Centre for MS's share of the running cost of the shared facility. Total payments during the period were £34,998 (2023: £32,955).

In additions, donations were also received during the year from Guildford Waterside Centre totalling £nil (2023: £5,055)

At the year end £2,750 (2023: £2,604) is included within debtors and £nil (2023: £ nil) is included within creditors in relation to Guildford Waterside Centre.

9. Taxation

Samson Centre for MS 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 trust for UK income tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Part 10 Income Tax Act 2007 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to charitable purposes.

10. Tangible Fixed Assets

	Fixtures, fittings & equipment £	Total £
Cost		
At 1 September 2023	200,865	200,865
Additions	7,200	7,200
At 31 August 2024	208,065	208,065
Depreciation		
At 1 September 2023	117,956	117,956
Charge for year	23,084	23,084
At 31 August 2024	141,040	141,040
At 1 September 2023	82,909	82,909
At 31 August 2024	67,025	67,025

£6,854 (2023: £9,454) of the Net Book Value of Tangible Fixed Assets forms part of general unrestricted funds, the remaining Net Book Value is made up of restricted funds.

Notes to the financial statements

11. Debtors

	Total Funds 2024 £	Total Funds 2023 £
Prepayments	16,043	26,477
	16,043	26,477

All debtors of £16,043 (2023: £26,477) form part of unrestricted funds.

12. Creditors: Amounts falling due within one year.

	Total Funds 2024 £	Total Funds 2023 £
Trade creditors	1,926	3,970
Social security and other taxes	2,918	3,497
Other creditors	760	675
Accruals and deferred income	11,562	1,652
	17,166	9,794

All creditors of £17,166 (2023: £9,794) form part of general unrestricted funds.

Notes to the financial statements

13. Movement in funds – Current year

	Funds balances brought forward £	Income £	Expenditure £	Transfers £	Funds balances carried forward £
Restricted funds:					
Extension Fund	8,062	-	(696)	-	7,366
The Movement Programme	12,748	21,205	(19,787)	-	14,166
The Connections Programme	2,450	8,100	(6,490)	-	4,060
Gym refurbishment	53,058	-	(11,808)	-	41,250
	76,318	29,305	(38,781)	-	66,842
Unrestricted funds:					
General funds	176,697	314,281	(351,811)	-	139,167
Designated funds	50,000	-	-	-	50,000
	226,697	314,281	(351,811)	-	189,167
Total funds					
	303,015	343,586	(390,592)	-	256,009

Movement in funds – Prior year

	Funds balances brought forward £	Income £	Expenditure £	Transfers £	Funds balances carried forward £
Restricted funds:					
Extension Fund	11,247	-	(3,185)	-	8,062
The Movement Programme	19,686	-	(6,938)	-	12,748
The Connections Programme	-	7,000	(4,550)	-	2,450
Gym refurbishment	-	59,030	(5,972)	-	53,058
	30,933	66,030	(20,645)	-	76,318
Unrestricted funds:					
General funds	205,475	322,635	(351,413)	-	176,697
Designated funds	50,000	-	-	-	50,000
	255,475	322,635	(351,413)	-	226,697
Total funds					
	286,408	388,665	(372,058)	-	303,015

Notes to the financial statements

13. Movement in funds – Prior year (continued)

Extension Fund:

The Extension Fund supports the extension to the building that the Samson Centre for MS operates from, to provide additional oxygen therapy capacity and further therapy, meeting and administration space.

Movement programme:

The Movement Programme directly supports the cost of physiotherapists and equipment for the gym.

Connections programme:

The Connections Programme supports projects to improve and maintain the emotional well-being of members and their carers.

Gym refurbishment:

Programme to purchase and install new gym equipment, maximise the use of the space available and select equipment that deals specifically with needs of those living with MS in mind.

Designated Funds:

Funds have been designated to support the acquisition and installation of a new wheelchair accessible oxygen chamber. This will allow members who are unable to transfer out of their wheelchairs or whose wheelchairs are too large to fit into the current chambers to benefit from this service.

14. Reconciliation of net income to net cash flow from operating activities

	2024	2023
	£	£
Net (deficit)/income for the year	(47,006)	16,607
Adjustment for		
Depreciation charges	23,084	19,553
Decrease in debtors	10,434	10,544
Increase in creditors	7,372	1,733
Net cash (utilised) / provided by operating activities	(6,116)	48,437

Accounts



Samson Centre for MS

Charity No: 1157827

Trustees' Report and Financial Statements

For the year ended 31 August 2023

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Statement of Trustees' responsibilities in respect of the Trustees' annual report and the financial statements

Under the trust deed of the charity and charity law, the trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. The trustees have elected to prepare the financial statements in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the excess of income over expenditure for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are required to act in accordance with the trust deed of the charity, within the framework of charity law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Independent Examiner's report to the Trustees of the Samson Centre for MS

I report to the charity trustees on my examination of the financial statement of Samson Centre for MS (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act')

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable 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:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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

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.

Michelle H Matthews FCCA FMAAT

Michelle H Matthews FCCA
MHM Accounting Solutions
13 Mapledrakes Close
Ewhurst
Surrey
GU6 7QR

9/01/2024

Date

Chairman's Report

The Last Year

I am pleased to report a considerably better picture than when I became Chair in December 2022. We were potentially looking at a year of great austerity. We were at the height of the cost of living crisis. Energy prices were at record levels, inflation was at 11%, we anticipated considerably higher staff salaries and wondered if people could continue to make donations to the centre. As our previous Chair reported the centre had strong reserves which we could call on if necessary, thanks to his and the other trustees careful management.

Our plan was to spend as little as possible, raise as much as we could and dip into our reserves as little as possible. We examined every area of spending. Whilst we could not make any savings, we were reassured that monies are not wasted at the Samson Centre and that every penny that is donated was being used properly for the benefit of the members. Our largest costs are staff salaries. Staff (and volunteers) are our biggest assets, and it was vital that they were supported so they can properly care for our members. Once the NHS rates were agreed in June, we were able to implement staff pay rises and make the necessary catch-up payments from the previous year. We had allowed for these rises, and I am pleased to say that the increases fell within our budgeted figures.

Whilst income from grants fell slightly, our fundraising benefited from a very successful ball which was hosted at Denbies in April, strong donations from oxygen users and a generous legacy which made a huge difference. Membership donations were slightly lower than we had hoped but this may have been a reflection of the cost of living crisis. Last year we looked at new ways to increase our funding and this will be an ongoing theme in this year. We cannot assume monies will just come into the centre. We are an amazing charity which people are keen to support but we must continue to get that message out there.

I am pleased to report that we have come through a very tough year financially with continued stability in our finances, this is covered in more detail in the financial review in the Trustees' Report. We maintained all of our services and we were able to keep the heating on during the winter months. This ensured that all our members received a warm welcome and the centre was an escape from the doom and gloom going on elsewhere.

I am also pleased to report that we were able to completely refurbish the gym with £65k of new equipment which was from generous grants obtained in the previous year. This was opened by the Mayor of Guildford in June and it was a great opportunity to showcase the work of the centre and to strengthen our relationships within the local community.

At the same time as the gym refurbishment, the Waterside Centre was able to obtain legacy EU funding and generous loans from members to install solar panels. Throughout the summer, the centre was generating about 90% of the electricity we used. This will not result in immediate savings because these savings are being used to repay the outstanding loans. What it does mean in the short term is that hikes in energy prices will have less of an effect on us.

Although we regarded 2022/2023 as a year of austerity, we have spent considerable time looking at what the centre should be aiming to achieve in the coming years. Our top priority is to maintain that feeling of friendship, caring and fun in everything we do. The essence of the centre must be preserved.

We have always had a can-do approach. At the last AGM we formally changed our constitution from helping people suffering from MS to helping people living with MS. We did this because it more accurately reflects what we stand for. I believe we go further than that. We strive to help people live

the best life they can with MS. One of the strengths of the Samson Centre is that it is enabling. We don't let MS define us.

We should be playing more to our strengths. We are the only MS Centre in the country that is next to a river and shares premises with a kayak club. Sport England have generously given funds to buy wide bottomed kayaks so that we can get our members on the water after the success of the ergos. We are also looking at working with The Kayak Club to provide a hoist to assist our members to safely get into and out of kayaks. We are at the early stages with this and need to make sure that we have the proper procedures in place in case someone ends up in the water rather than on it.

We are also seeking grants for an additional oxygen chamber which members can access without having to get out of their wheel chairs. It will enable a carer to sit behind and assist the user. This will give us greater capacity in the multi chamber for other users and offer a service to our most disabled members. This chamber is being designed specifically for us and we will be able to give the go ahead for this once the funding is secured.

New Faces

We are sorry Robin Kendall is stepping down as a trustee. Robin has been a trustee since 2019 and was Chair until I took his place in December. He steered us through COVID and it was his wise stewardship that has given us the reserves that have been so vital during the lean times. Thank you, Robin, for everything you have done for the centre and please stay in touch.

In September, we were also sorry to say goodbye to Jackie Payne who was our Centre Manager for 14 years. However, we are delighted to welcome Debbie Boulter as our new Centre Manager. Debbie has great experience in the charity sector having been with Cherry Trees in East Clandon for many years.

We are also pleased to welcome Tim Lodge and Duncan Howe as new trustees. Tim has been a member of the Wey Kayak Club for a number of years, a paralympic kayaker and most recently was awarded a silver medal at the World Championships in Denmark. Duncan has been a member of the Guildford Sub Aqua Club for an equally long time. He has been helping us as a volunteer lead operator on the oxygen side and with the maintenance and upkeep of the chambers. He brings a huge amount of practical knowledge of our oxygen set up and is actively involved in the provision of the new chamber. Both Tim and Duncan have known the centre for a number of years and it has been a pleasure to have them on board as trustees.

Future Plans

We are optimistic about the future of the centre and are looking forward to a good year. We will have to continue to keep a tight rein on costs. With new ideas to raise more monies for the centre I am confident we can maintain our vital services as well as embarking on new initiatives. I would be keen to hear your ideas on how we can offer more to our members in the coming years, so please let me know what you think we should be doing.

Finally, I must extend a heartfelt thank you for everyone who contributes so much to make the Samson Centre the place it is. Thank you to the amazing staff and volunteers, to my other trustees, to everyone who has donated to the centre and most of all to all of our members who bring the place to life and make it worthwhile.



Gavin Crocker – Chair of Trustees

Trustees' Report

Report of the Trustees for the year ended 31 August 2023:

The trustees are pleased to present the annual report and financial statements of the Samson Centre for MS for the financial year ended 31 August 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition, published in October 2019.

Objectives and activities for the public benefit:

The objects of the charity as set out in the Constitution are:

To relieve the needs of persons suffering from Multiple Sclerosis for the public benefit, in particular but not exclusively through:

- the establishment and operation of a therapy centre providing therapies including physiotherapy and oxygen treatment
- the provision of advice to sufferers, persons caring for or nursing persons suffering from MS
- advancing public education in Multiple Sclerosis

The charity continues to provide physiotherapy, exercise, oxygen therapy and advice for those living with MS in Surrey, South London, North Hampshire and surrounding areas to help relieve and minimise their symptoms. There is a strong social atmosphere that enables those living with MS, their families and their carers to interact freely, and to discuss ways of improving their personal symptoms with physiotherapists, fitness instructors and other health professionals. The charity hosts social events and talks and lends equipment to members, where possible during times when the centre is closed.

The Samson Centre for MS is open to anyone living with MS in Guildford and the surrounding areas. We aim to create an atmosphere of friendship, respect, and care for each other. We aim to treat everyone equally, regardless of their age, disability, gender reassignment, marriage or civil partnership, pregnancy or maternity, race, religion or belief, sex or sexual orientation. All people living with MS either directly or indirectly can benefit from much-needed therapies and information in an environment where they are able to talk to others with similar problems.

Achievements and performance:

A review of the activities for the year is included in the Chairman's Report on page 4.

Financial review:

Total Income for the year was £388,665 (2022: £487,354) - £322,635 (2022: £443,414) unrestricted and £66,030 (2021: £43,940) restricted. Restricted funds received in this period were £7,000 (2022: £nil) to the Connections Programme, specifically to provide a new counselling service, allowing us to support the mental health of members as well as their physical health, and £59,030 (2022: £nil) towards the Gym Refurbishment. There were no donations towards any of the other Programmes or Funds (2022: £43,940 towards the Movement Programme)

Trustees' Report (continued)

Report of the Trustees for the year ended 31 August 2023:

As ever, the Trustees of Samson Centre for MS start the financial review with a big thank you to its members. Their donations towards the therapies they receive of £193,324 (2022: £175,293) cover around 50% of the annual expenditure. With the economic climate continuing to be challenging and uncertain, that members continue to support the Centre in this way the Trustees believe to be recognition of the impact and importance of its services. The increase in donations continues to be from the users of our Oxygen Therapy service. Running this facility in a manner that maximises usage is a priority for future financial stability, as it drives income with limited additional cost.

Overall income in the year was £388,665 (2022: £487,354). Last year our legacy income was boosted by two substantial legacies which we of course cannot expect to be repeated each year but we remain greatly appreciative of our past members and their families that remember us in this way - £17,137 (2022: £143,175). Applications to trusts and grant giving bodies raised £63,425 (2022: £47,840) and were successful in allowing us to complete the gym refurbishment (£59,030) but perhaps at the expense of funds to support the ongoing physical therapy costs. The multitude of events that our supporters take part in to raise funds remains many and varied but funds raised from these activities were down this year £15,424 (2022: £26,389). The income from all other sources was very similar £99,395 (2022: £95,144). These sources are always very varied but include Gift Aid £27,550 (2022: £31,777) and a ball held at Denbies Wine Estate that raised over £20,000.

The main expenditure continues to be the salaries of the physiotherapists and gym staff who deliver the variety of therapies to members £187,682 (2022: £156,300) and the support staff that ensure the smooth running of the Centre £49,702 (2022: £45,147). As our salaries are aligned with NHS pay the agreed 5% payrise for the current year and a backdated one off payment for the prior year account for most of the increase in salaries. Our staff are the biggest assets the centre possesses so the Trustees agreed in Sept 22 to use its reserves to give staff a one off cost of living payment to recognize the current pressures on finances and the incredible service they deliver to all our members, thus accounting for the remainder of the increase in salaries

Fundraising costs, covering salary and the costs of running events, are in line with last year £29,334 (2022: £26,504) Our fundraiser continues to work on applications to trust and grant making bodies as well as a focus on finding suitable partners in the corporate sector, and supporting all those who fundraise on or behalf.

The running costs for the Centre, being the contribution of the Samson Centre for MS to the overall running costs of the shared facility (The Guildford Waterside Centre, GWC) are similar to last year £32,955. (2022: £27,150) as are Administration costs £22,547 (2022: £21,839)

Total year on year expenditure has increased to £372,058 (2022: £328,006) the main drivers being the salary increases. There will be continuing pressure on running costs and salaries in the next 12 months and beyond. Good financial control and oversight is always high on the agenda to ensure expenditure remains in line with income.

Net position for the year is a surplus of £16,607 (2022: £159,348). Operational activities (including relevant restricted funds (The Movement Programme and The Connections Programme)) account for a net deficit of £33,266 (2022: £165,889). The Gym Refurbishment accounts for a net surplus of £53,058 (2022: £nil), whilst the project is fully completed the assets are being depreciated over five years. Activities towards the extension account for a net deficit of £3,185 (2022: £6,541 deficit), this being the depreciation of the fixed assets acquired through this programme.

Trustees' Report (continued)

Report of the Trustees for the year ended 31 August 2023:

Total funds at the end of the period have increased to £303,015 (2022: £286,408). General unrestricted funds comprise £226,697 (2022: £255,475) of this total, and Restricted funds £76,318 (2022: £30,933). Planning and fundraising has begun for a new Oxygen chamber that allows wheelchair access and offer this service to our most disabled member. Our reserves remain at the higher end of our policy so the Trustees have agreed to designate £50,000 of unrestricted funds towards the cost of this project. Approximately 50% of the funds have already been identified so this designation will allow the project to commence, whilst activity to secure the remaining funds continues.

Risk Management:

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error. The Risk Register is regularly reviewed by the trustees, appropriate updates and actions are then implemented.

Reserves Policy:

The Trustees of Samson Centre for MS undertook a formal review of reserves policy in May 2022. It is the Trustees' intention and responsibility to ensure that the Samson Centre for MS operates within its means and have agreed that it is the policy of the Samson Centre to hold 3-6 months operational expenditure in reserves. The reserves policy seeks to maintain a level of reserves that ensures uninterrupted operational spending and provides time to adjust to a change in financial circumstances. This takes into account past operational and financial trends, expected income and expenditure needs, future activity plans, a review of the risks facing the charity and any contingency required.

- Based on the projected expenditure for the financial year to 31.08.24 and taking a prudent approach when the economy remains in a period of high inflation and uncertainty, 3-6 months operational expenditure is between £100k and £200k.
- Free reserves at the date of this report are £217,243 (2022: £249,060)

Investment Policy:

Investments are made via suitable, risk assessed, interest bearing financial facilities. Cash flow analysis prior to investment ensures that sufficient funds remain immediately available for short term operational requirements.

Plans for Future Periods:

A review of the plans for future periods is included in the Chair of Trustees' Report on pages 4 and 5.

Trustees' Report (continued)

Report of the Trustees for the year ended 31 August 2023:

Reference and administrative details:

Charity Name:	The Samson Centre for MS
Charity Number:	1157827
Principal Office:	The Waterside Centre Riverside Guildford Surrey GU1 1LW
Independent Examiner:	Michelle H Matthews FCCA MHM Accounting Solutions 13 Mapledrakes Close Ewhurst Surrey, GU6

The Trustees of the Samson Centre for MS who served during the year and as at the date of this report were:

Gavin Crocker (Chair)	Chair from 7 th Dec 2022
Dave Kitching (Vice-Chair)	Vice Chair from 1 st Sept 2022
Hilary Birkinshaw (Treasurer)	
John Hambly	Vice-Chair until 1 st Sept 2022
Colin Griffin	
Liz Darke	
Robin Kendall	Chair until 7 th Dec 22, resigned 5 th Sept 2023
Tim Lodge	appointed 15 th Sept 2023
Duncan Howe	appointed 15 th Sept 2023
Dr Mary Baker MBE (Patron)	

Day to day management of the charity is delegated to the Centre Manager. During this financial period the Centre Manager was Jackie Payne. Jackie Payne retired on 8th September 2023 and as at the date of this report the Centre Manager is Debbie Boulter

Structure, governance and management:

The Charity is a charitable incorporated organisation, governed by its articles and memorandum of association.

Recruitment and appointment of new Trustees:

New trustees are either appointed at the AGM or by the current trustees. Trustees appointed by the current trustees stand for election at the AGM. The induction for new trustees includes making sure that they are aware of a trustee's responsibilities, the governing document, administrative procedures, the recent financial performance of the charity, future plans and the history and philosophical approach of the charity.

Trustees' Report (continued)

Report of the Trustees for the year ended 31 August 2023:

Organisation:

The trustees are responsible for ensuring the charity is managed in accordance with the trust deed and its charitable purposes. The Trustees meet approximately four times per year to review the progress and performance of the charity.

Sub-committees are formed, as appropriate, to consider specific projects and activities, each chaired by one of the trustees. They act within their Terms of Reference only and report to the main Trustee Board.

The Centre Manager is responsible for day to day operations and decision making and reports to the Chairman of the Trustees. The trustees consider the Centre Manager as comprising the key management personnel of the charity. Personnel remuneration is reviewed annually and benchmarked against industry standards to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

Related parties:

Guildford Waterside Centre, a charitable company, is a related party. At the date of this report Gavin Crocker and Dave Kitching are both Trustees of the Samson Centre for MS and Trustees of the Guildford Waterside Centre (GWC) charity. Robin Kendall was also a Trustee of the GWC throughout the financial year. After his resignation as a Trustee of Samson Centre for MS, he also resigned as Trustee of GWC and was replaced by Gavin Crocker

Transactions between the two parties are detailed in note 8.



Hilary Birkinshaw ACMA

Treasurer

On behalf of the Trustees


Date

Statement of financial activities

For the year ended 31 August 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Income and endowments from:	2						
Donations		315,104	66,030	381,134	437,395	43,940	481,335
Other trading activities		2,713	-	2,713	5,975	-	5,975
Investments		4,818	-	4,818	44	-	44
Total income		322,635	66,030	388,665	443,414	43,940	487,354
Expenditure on:	3						
Raising funds:							
Donations		29,088	3	29,091	28,007	-	28,007
Other trading activities		4,327	-	4,327	2,346	-	2,346
		33,415	3	33,418	30,353	-	30,353
Charitable activities:							
Physical Therapy		251,605	17,414	269,019	177,866	49,989	227,855
Oxygen Therapy		66,393	3,228	69,621	63,259	6,539	69,798
		317,998	20,642	338,640	241,125	56,528	297,653
Total expenditure		351,413	20,645	372,058	271,478	56,528	328,006
Net income/(expenditure)		(28,778)	45,385	16,607	171,936	(12,588)	159,348
Transfers between funds	13	-	-	-	240	(240)	-
Net movement in funds		(28,778)	45,385	16,607	172,176	(12,828)	159,348
Reconciliation of funds							
Total funds brought forward		255,475	30,933	286,408	83,299	43,761	127,060
Total funds carried forward		226,697	76,318	303,015	255,475	30,933	286,408

Balance Sheet

As at 31 August 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Fixed assets							
Tangible assets	10	9,454	73,455	82,909	6,415	27,455	33,870
Total fixed assets		<u>9,454</u>	<u>73,455</u>	<u>82,909</u>	<u>6,415</u>	<u>27,455</u>	<u>33,870</u>
Current assets:							
Debtors	11	26,477	-	26,477	37,021	-	37,021
Cash at bank and in hand		200,560	2,863	203,423	220,100	3,478	223,578
Total current assets		<u>227,037</u>	<u>2,863</u>	<u>229,900</u>	<u>257,121</u>	<u>3,478</u>	<u>260,599</u>
Liabilities:							
Creditors: amounts falling due within one year	12	(9,794)	-	(9,794)	(8,061)	-	(8,061)
Net current assets		<u>217,243</u>	<u>2,863</u>	<u>220,106</u>	<u>249,060</u>	<u>3,478</u>	<u>252,538</u>
Total assets less current liabilities		<u>226,697</u>	<u>76,318</u>	<u>303,015</u>	<u>255,475</u>	<u>30,933</u>	<u>286,408</u>
Total net assets		<u>226,697</u>	<u>76,318</u>	<u>303,015</u>	<u>255,475</u>	<u>30,933</u>	<u>286,408</u>
The funds of the charity:							
Unrestricted		226,697	-	226,697	255,475	-	255,475
Restricted		-	76,318	76,318	-	30,933	30,933
Total charity funds	13	<u>226,697</u>	<u>76,318</u>	<u>303,015</u>	<u>255,475</u>	<u>30,933</u>	<u>286,408</u>

Notes on pages 14 to 23 form part of the financial statements.


Hilary Birkinshaw ACMA
Treasurer
On behalf of the Trustees


Date

Statement of cash flows

Year ended 31 August 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Net cash provided by operating activities	14	48,437	154,823
Cash flows from investing activities			
Purchase of property, plant and equipment		(68,592)	(14,512)
Net cash utilised by investing activities		(68,592)	(14,512)
Cash flow from financing activities			
Repayment of existing loans		-	-
Net cash utilised by financing activities		-	-
Change in cash and cash equivalents in the year		(20,155)	140,311
Cash and cash equivalents at the beginning of the year		223,578	83,267
Cash and cash equivalents at the end of the year		203,423	223,578

Notes to the financial statements

1. Accounting policies:

a) Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) 2nd edition issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. The Trustees consider there are no material uncertainties about the charity's ability to continue as a going concern, the accounts present a true and fair view and no changes have been made to the accounting policies stated in this note. No changes to accounting estimates or material prior year errors have been identified in the reporting period.

b) Recognition of income

Income is recognised in the Statement of Financial Activities when

- The charity becomes entitled to the resources
- It is more likely than not that the charity will receive the resources
- The monetary value can be measured with sufficient reliability

Grants and donations are only included when the general recognition criteria are met. Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

c) Expenditure and liabilities

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. Liabilities are recorded at transaction price.

Expenditure recognition

Expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. More information on this is given in note d) below.

d) Allocation of support and governance costs

Support costs have been allocated between governance and other support costs.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory accounting and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based either on the staff time taken in carrying out these activities or the floorspace allocated to the activities.

Notes to the financial statements

1. Accounting policies: (continued)

e) Assets and depreciation

These are initially recognised at cost and depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- Plant and machinery 20% on cost
- Baric Chambers 20% on cost
- Computer equipment 33% on cost
- Furniture & fixtures 33% on cost

f) Debtors

Debtors are measured at their recoverable amounts.

g) Fund Accounting

Unrestricted funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objectives. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. Restricted funds are separately identified in the Statement of Financial Activities.

h) Going concern

We have paid particular attention to the likely effects on the charity of the current economic climate and the trustees remain confident that sufficient funding, and reserves, are in place and that the charity has adequate resources to enable it to continue as a going concern for the foreseeable future.

2. Analysis of income

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Donations						
Member donations	193,324	-	193,324	175,293	-	175,293
Legacies and other	74,723	12,055	86,778	229,858	-	229,858
Grants for therapies	9,450	53,975	63,425	3,900	43,940	47,840
Fundraising activities	37,607	-	37,607	28,344	-	28,344
	<u>315,104</u>	<u>66,030</u>	<u>381,134</u>	<u>437,395</u>	<u>43,940</u>	<u>481,335</u>

Notes to the financial statements

2. Analysis of income (continued)

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Income from trading activities						
Fundraising events	1,148	-	1,148	3,706	-	3,706
Lottery	-	-	-	450	-	450
Merchandise sales	1,565	-	1,565	1,819	-	1,819
	<u>2,713</u>	<u>-</u>	<u>2,713</u>	<u>5,975</u>	<u>-</u>	<u>5,975</u>
Investment income	<u>4,818</u>	<u>-</u>	<u>4,818</u>	<u>44</u>	<u>-</u>	<u>44</u>
Total income	<u>322,635</u>	<u>66,030</u>	<u>388,665</u>	<u>443,414</u>	<u>43,940</u>	<u>487,354</u>

3. Analysis of expenditure on charitable activities

	Activities undertaken directly 2023 £	Support & governance costs 2023 £	Total 2023 £	Activities undertaken directly 2022 £	Support & governance costs 2022 £	Total 2022 £
Raising funds						
Donations	25,844	3,247	29,091	24,881	3,126	28,007
Other trading activities	3,490	837	4,327	1,623	723	2,346
	<u>29,334</u>	<u>4,084</u>	<u>33,418</u>	<u>26,504</u>	<u>3,849</u>	<u>30,353</u>
Charitable activities						
Physical Therapy	220,008	49,011	269,019	181,673	46,182	227,855
Oxygen Therapy	16,129	53,492	69,621	23,938	45,860	69,798
	<u>236,137</u>	<u>102,503</u>	<u>338,640</u>	<u>205,611</u>	<u>92,042</u>	<u>297,653</u>
Total expenditure	<u>265,471</u>	<u>106,587</u>	<u>372,058</u>	<u>232,115</u>	<u>95,891</u>	<u>328,006</u>

Notes to the financial statements

4. Analysis of governance and support costs

Governance and support costs are allocated to the charity's activities as follows:

	Raising Funds: Donations 2023 £	Raising Funds: Trading 2023 £	Physical Therapy 2023 £	Oxygen Therapy 2023 £	Total allocated 2023 £
Salaries and benefits	1,639	-	19,664	28,400	49,703
Building running costs	836	837	20,086	11,717	33,476
Operational costs	286	-	3,436	4,963	8,685
Governance activities	485	-	5,825	8,413	14,723
Total	3,246	837	49,011	53,493	106,587
	Raising Funds: Donations: 2022 £	Raising Funds: Trading 2022 £	Physical Therapy 2022 £	Oxygen Therapy 2022 £	Total allocated 2022 £
Salaries and benefits	1,620	-	19,437	24,090	45,147
Building running costs	723	723	17,344	10,117	28,907
Operational costs	338	-	4,056	5,027	9,421
Governance activities	445	-	5,345	6,626	12,416
Total	3,126	723	46,182	45,860	95,891

The breakdown of support costs and how these were allocated between governance and other support costs is as follows:

	Governance related 2023 £	Other support costs 2023 £	Total Governance allocated 2023 £	Governance related 2022 £	Other support costs 2022 £	Total allocated 2022 £
Salaries and benefits	9,832	39,871	49,703	9,718	35,429	45,147
Building running costs	6,622	26,854	33,476	6,222	22,685	28,907
Operational costs	1,718	6,967	8,685	2,028	7,393	9,421
Governance activities	2,912	11,811	14,723	2,673	9,743	12,416
Total	21,084	85,503	106,587	20,641	75,250	95,891

Building running costs are allocated based on the floorspace allocated to each activity. All other costs are allocated based on an analysis of the time spent on each of these activities. All allocated governance and support costs are met from unrestricted funds.

Notes to the financial statements

5. Staff costs

	2023 £	2022 £
Wages and salaries	221,944	189,910
Social security costs	11,539	9,039
Pension Costs	5,293	3,937
	<u>238,776</u>	<u>202,886</u>

No employees (2022: nil) received employee benefits for the reporting period of more than £60,000.

The total employee salary & benefits, including National Insurance and pension contributions received by the key management personnel in the reporting period was £32,773 (2022: £32,395).

The number of employees during the year (FTEs) was:

	2023 £	2022 £
Therapists	4.1	4.1
Support staff	1.3	1.3
	<u>5.4</u>	<u>5.4</u>

6. Trustees' remuneration

There was no trustee remuneration or other benefits for the year ended 31 August 2023 (2022: £nil).

Trustees' expenses of £nil were reimbursed during the reporting period (2022: £nil).

7. Independent examiners fees

Fees of £180 were paid to the independent examiner (2022: £180).

Notes to the financial statements

8. Related parties' transactions

A payment is made to Guildford Waterside Centre each year in respect of the Samson Centre for MS's share of the running cost of the shared facility. Total payments during the period were £32,955 (2022: £24,888).

In additions, donations were also received during the year from Guildford Waterside Centre totalling £5,055 (2022: £nil)

At the year end £2,604 (2022: £4,525) is included within debtors and £nil (2022: £ nil) is included within creditors in relation to Guildford Waterside Centre.

9. Taxation

Samson Centre for MS 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 trust for UK income tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Part 10 Income Tax Act 2007 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to charitable purposes.

10. Tangible Fixed Assets

	Fixtures, fittings & equipment £	Total £
Cost		
At 1 September 2022	132,273	132,273
Additions	68,592	68,592
At 31 August 2023	200,865	200,865
Depreciation		
At 1 September 2022	98,403	98,403
Charge for year	19,553	19,553
At 31 August 2023	117,956	117,956
At 1 September 2022	33,870	33,870
At 31 August 2023	82,909	82,909

£9,454 (2022: £6,415) of the Net Book Value of Tangible Fixed Assets forms part of general unrestricted funds, the remaining Net Book Value is made up of restricted funds.

Notes to the financial statements

11. Debtors

	Total Funds 2023 £	Total Funds 2022 £
Prepayments	26,477	31,956
Other debtors	-	5,065
	26,477	37,021

All debtors of £26,477 (2022: £37,021) form part of unrestricted funds.

12. Creditors: Amounts falling due within one year.

	Total Funds 2023 £	Total Funds 2022 £
Trade creditors	3,970	2,856
Social security and other taxes	3,497	2,598
Other creditors	675	1,075
Accruals and deferred income	1,652	1,532
	9,794	8,061

All creditors of £9,794 (2022: £8,061) form part of general unrestricted funds.

Notes to the financial statements

13. Movement in funds – Current year

	Funds balances brought forward £	Income £	Expenditure £	Transfers £	Funds balances carried forward £
Restricted funds:					
Extension Fund	11,247	-	(3,185)	-	8,062
The Movement Programme	19,686	-	(6,938)	-	12,748
The Connections Programme	-	7,000	(4,550)	-	2,450
Rebrand Project	-	-	-	-	-
Gym refurbishment	-	59,030	(5,972)	-	53,058
	30,933	66,030	(20,645)	-	76,318
Unrestricted funds:					
General funds	205,475	322,635	(351,413)	-	176,697
Designated funds	50,000	-	-	-	50,000
	255,475	322,635	(351,413)	-	226,697
Total funds	286,408	388,665	(372,058)	-	303,015

Movement in funds – Prior year

	Funds balances brought forward £	Income £	Expenditure £	Transfers £	Funds balances carried forward £
Restricted funds:					
Extension Fund	17,788	-	(6,541)	-	11,247
The Movement Programme	25,813	43,940	(50,067)	-	19,686
The Connections Programme	-	-	-	-	-
Rebrand Project	160	-	80	(240)	-
	43,761	43,940	(56,528)	(240)	30,933
Unrestricted funds:					
General funds	83,299	393,414	(271,478)	240	205,475
Designated funds	-	50,000	-	-	50,000
	83,299	443,414	(271,478)	240	255,475
Total funds	127,060	487,354	(328,006)	-	286,408

Notes to the financial statements

13. Movement in funds – Prior year (continued)

Extension Fund:

The Extension Fund supports the extension to the building that the Samson Centre for MS operates from, to provide additional oxygen therapy capacity and further therapy, meeting and administration space.

Movement programme:

The Movement Programme directly supports the cost of physiotherapists and equipment for the gym.

Connections programme:

The Connections Programme supports projects to improve and maintain the emotional well-being of members and their carers.

Rebrand project:

The Rebranding Project supports the investment in new messaging which sets out the Samson Centre's values and vision in a clear and simple way.

Gym refurbishment:

Programme to purchase and install new gym equipment, maximise the use of the space available and select equipment that deals specifically with needs of those living with MS in mind.

Designated Funds:

Originally, designated funds were to support the planned refurbishment of the gym for which planning and fundraising has started. However, this was covered by fundraising during the year so therefore the trustees have designated these funds to support the acquisition and installation of a new wheelchair accessible oxygen chamber allowing more disabled members to benefit from this service.

14. Reconciliation of net income to net cash flow from operating activities

	2023	2022
	£	£
Net income for the year	16,607	159,348
Adjustment for		
Depreciation charges	19,553	16,580
Increase/(decrease) in debtors	10,544	(12,128)
(Decrease)/increase in creditors	1,733	(8,977)
Net cash provided by operating activities	48,437	154,823

Accounts



Samson Centre for MS

Charity No: 1157827

Trustees' Report and Financial Statements

For the year ended 31 August 2022

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Statement of Trustees' responsibilities in respect of the Trustees' annual report and the financial statements

Under the trust deed of the charity and charity law, the trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. The trustees have elected to prepare the financial statements in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the excess of income over expenditure for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are required to act in accordance with the trust deed of the charity, within the framework of charity law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Independent Examiner's report to the Trustees of the Samson Centre for MS

I report on the accounts for the year ended 31 August 2022 as set out on pages to 11 to 22.

Respective responsibilities of Trustees and Examiner:

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that in accordance with Section 144(2) of the Charities Act 2011 an audit is not required and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act 2011
- follow the procedures laid down in the Directions given by the Charity Commission under Section 145(5)(b) of the Charities Act 2011
- state whether particular matters have come to my attention.

Basis of the Independent Examiner's report:

My examination was carried out in accordance with the General Directions given by the Charity Commission. The 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 explanation from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently 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 statements below.

Independent Examiner's statement:

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the Charities Act 2011 and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act 2011

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Michelle H Matthews FCCA FMAAT

Michelle H Matthews FCCA
MHM Accounting Solutions
13 Mapledrakes Close
Ewhurst
Surrey
GU6 7QR

23/12/2022

Date

Chairman's report

Operations

One of the most pleasing things about the year to 31st August 2022 was that we were able to operate throughout the year at full capacity, with no reductions in hours or services due to COVID-19. The Samson Centre exists to be a beacon of hope and support for all those living with MS and so it remains a testament to the energy, hard work and dedication of all our staff and volunteers that we have been able to learn about, adapt to and finally overcome the constraints that COVID-19 placed on our ability to get on and do our jobs.

Ever mindful of the need for experience, continuity, new energy and ideas, the board welcomed two new trustees in the year, Gavin Crocker and David Kitching, who were initially appointed by the trustees then re-appointed by the Members at the AGM in December 2021. Reflecting the calmer times in which we now find ourselves, the trustees have also reverted to holding their meetings quarterly, rather than the weekly then monthly meetings of the COVID-19 period.

Finances

This is more fully covered by the Trustees Report below, but there are two issues I would like to highlight.

Firstly, the Samson Centre received substantial legacy income in the year; approximately £125,000 from two large bequests, and £143,000 in total. Unlike some of the larger national charities, we receive legacies only infrequently and so they distort, albeit in a very welcome way, our income for the year when compared with a "normal" year. As there can be no assurance that such charitable income will be repeated, we aim to use it to fund capital items and to bolster our financial position rather than to cover core operating costs. In this instance, the knowledge that a large bequest would be coming our way gave us the confidence to repay our remaining financial debt of £75,000 at the end of the last financial year. We have also used this funding to rebuild our reserves position and return to our pre-Covid policy of holding 3-6 months of operational expenditure in reserves. The balance of the legacy funds will be used for other capital and one-off projects.

We are highly grateful to all people who remember the Samson Centre in their wills.

Secondly, during the year under review, we were successful in making a small operating surplus. Put another way, even without taking the legacy income into account, we were able to raise sufficient funds in the year to cover all our on-going operating costs, plus a little bit extra. In the circumstances, this is a very pleasing result.

In my Chairman's Report last year, I wrote somewhat gloomily that we could look forward to a future of higher costs and a smaller pool of charitable funds to compete for. But the report also struck a cautiously optimistic note, setting out why the Samson Centre was well-positioned to survive and maybe even thrive in this new, more difficult environment. The evidence suggests we are doing something right.

Our revenues come from four main areas; donations from our own Members and oxygen users, grants from charitable trusts, revenues from corporate partners, and donations and general fundraising activities by supporters of the Samson Centre. Member and oxygen user revenues remain highly robust. Grant income from trusts has also remained strong, thanks to the generosity of those trusts and some thoughtful and targeted grant applications from our fundraiser. Revenues from corporate sources are growing steadily as we reach out and develop relationships with

corporate partners. Finally, and as we always knew it would, fundraising by supporters of the Samson Centre has bounced back strongly.

Future periods

The Samson Centre is currently in reasonable shape; replenished reserves, operating at full capacity, a stable and highly motivated team of staff and volunteers, and a business model that works. Internal surveys also show a high level of satisfaction with the services and support provided by the Centre.

But this is no time for complacency. If Covid presented us with challenges, the current economic climate of rising costs, sky high fuel prices, war in Ukraine and the uncertainty this all creates represents a challenge that is at least the equal of Covid.

So after three years of having had the great honour to chair the board of trustees of the Samson Centre, I believe it is time to pass the baton on to someone new who can guide the Centre through the times to come with new energy and ideas.

I was therefore very pleased when Gavin Crocker, one of our trustees and also a Member, accepted the board's invitation to become our next Chair. I shall step down as Chair at the end of the AGM on 7th December 2022 and Gavin will replace me at that time. David Kitching, a Samson Centre trustee, also took over as Vice Chair from John Hambly on 1st September 2022. Both John and I will remain as trustees of the Samson Centre.

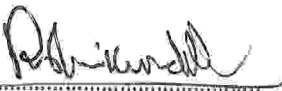
As a change of Chair is imminent, I won't say too much about plans for future periods. However, there are two things I will say.

Firstly, for the immediate future the approach of the trustees will be a cautious one, focusing on continuing to deliver the services and support we were set up to provide, while conserving our resources and watching developments in the economy and wider world.

Secondly, we have now secured funding specifically for the purpose of offering counselling services to users of the Samson Centre and their carers. The Centre has long been aware of the particular mental health challenges that living with or caring for someone living with a chronic health condition like MS can present. We are now in a position to address this gap in our offering, and plan to have a counselling service up and running in the new year.

With that, let me finish by offering my sincere thanks to all those people and organisations who have supported us over the past year, as well as to all our staff and volunteers for their continued loyalty and hard work at the Centre. We couldn't provide the essential services we do without you.

Thank you.



Robin Kendall – Chairman

Trustees' Report

Report of the Trustees for the year ended 31 August 2022:

The trustees are pleased to present the annual report and financial statements of the Samson Centre for MS for the financial year ended 31 August 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition, published in October 2019.

Objectives and activities for the public benefit:

The objects of the charity as set out in the Constitution are:

To relieve the needs of persons suffering from Multiple Sclerosis for the public benefit, in particular but not exclusively through:

- the establishment and operation of a therapy centre providing therapies including physiotherapy and oxygen treatment
- the provision of advice to sufferers, persons caring for or nursing persons suffering from MS
- advancing public education in Multiple Sclerosis

The charity continues to provide physiotherapy, exercise, oxygen therapy and advice for living with MS in Surrey, South London, North Hampshire and surrounding areas to help relieve and minimise their symptoms. There is a strong social atmosphere that enables those living with MS, their families and their carers to interact freely, and to discuss ways of improving their personal symptoms with physiotherapists, fitness instructors and other health professionals. The charity hosts social events and talks and lends equipment to members, where possible during times when the centre is closed.

The Samson Centre for MS is open to anyone living with MS in Guildford and the surrounding areas. We aim to create an atmosphere of friendship, respect, and care for each other. We aim to treat everyone equally, regardless of their age, disability, gender reassignment, marriage or civil partnership, pregnancy or maternity, race, religion or belief, sex or sexual orientation. All people living with MS either directly or indirectly can benefit from much-needed therapies and information in an environment where they are able to talk to others with similar problems.

Achievements and performance:

A review of the activities for the year is included in the Chairman's Report on page 4.

Financial review:

Total Income for the year was £487,354 (2021: £295,242) - £443,414 (2021: £261,312) unrestricted and £43,940 (2021: £33,930) restricted. Restricted funds received in this period were £43,940 (2021: £18,930) to The Movement Programme, directly supporting Physical Therapy provision. There were no further funds received towards either the Rebrand Project, investment in new messaging which sets out the Samson Centre's values and vision in a clear and simple way, (2021: £15,000) as this project was completed in the previous financial year. There were £nil donations to the Connections Programme or the Extension Fund in either this or the previous financial year.

Trustees' Report (continued)

Report of the Trustees for the year ended 31 August 2022:

As ever, the Trustees of Samson Centre for MS start the financial review with a big thank you to its members. Their donations towards the therapies they receive of £175,293 (2021: £161,415) cover around 55% of the annual expenditure. With the economic climate continuing to be challenging and uncertain, that members continue to support the Centre in this way the Trustees believe to be recognition of the impact and importance of its services. The increase in donations continues to be from the users of our Oxygen Therapy service. Running this facility in a manner that maximises usage is a priority for future financial stability, as it drives income with limited additional cost.

Overall income in the year was £487,354 (2021: £295,242) The main reason for this substantial increase is the receipt of two large legacies (£124,668) plus numerous other smaller legacies in the region of £18,000. The Trustees are truly appreciative of our past members and their families remembering us in this way. Applications to trusts and grant giving bodies continued to be successful in raising funds to support our key physiotherapy services £47,840 (2021: £35,650). With Covid restrictions slowly lifting through the year the events that our supporters could take part in returned, increasing the donations from this range of running, cycling, rowing and all other types of activities to £26,389 (2021: £12,830) The income from all other sources increased slightly £95,144 (2021: £77,882) These sources are always very varied but include Gift Aid £31,777 (2021: £21,966) and Charity of the Year activities £15,650 (2021: £nil) (for which we thank Milford Golf Club) and numerous other one off donations and fundraising events

The main expenditure continues to be the salaries of the physiotherapists and gym staff who deliver the variety of therapies to members £156,300 (2021: £132,629) and the support staff that ensure the smooth running of the Centre £45,147 (2021: £46,782). The increase in the year being the full year effect of the alignment of salaries for our gym and physio support staff with NHS pay which was introduced in the previous financial year.

Fundraising costs, covering salary and the costs of running events, increased slightly from last year £26,504 (2021: £22,693) being the full year impact of the increased hours our fundraiser works to allow continuing applications to trust and grant making bodies as well as a focus on finding suitable partners in the corporate sector.

The running costs for the Centre, being the contribution of the Samson Centre for MS to the overall running costs of the shared facility (The Guildford Waterside Centre, GWC) increased to £27,150 (2021: £21,270) due to an increase in utility costs and insurance. Administration costs show a decrease on last year £21,839 (2021: £33,993) however last year included a one-off cost of £14,740 in respect of the Rebrand Project.

Total year on year expenditure has increased to £328,006 (2021: £291,687) the main drivers being the salaries and the building running costs. There will be continuing pressure on running costs and salaries in the next 12 months and beyond. Good financial control and oversight is always high on the agenda to ensure expenditure remains in line with income.

Net position for the year is a surplus of £159,348 (2021: £3,555). Operational activities (including relevant restricted funds, The Movement Programme and The Connections Programme) account for a net surplus of £165,889 (2021: £10,607) and activities towards the extension account for a net deficit of £6,541 (2021: £7,052 deficit), this being the depreciation of the fixed assets acquired through this programme.

Trustees' Report (continued)

Report of the Trustees for the year ended 31 August 2022:

Total funds at the end of the period have increased to £286,408 (2021: £127,060). General unrestricted funds comprise £255,475 (2021: £83,299) of this total, and Restricted funds £30,933 (2021: £43,761). Planning and fundraising has begun for the refurbishment of the gym at the Centre. With the substantial legacies received this year and the reserves above the agreed minimum level, the Trustees have agreed to designate £50,000 of unrestricted funds towards the cost of this project. Approximately 50% of the funds have already been successfully secured, this designation will allow the project to commence, whilst activity to secure the remaining funds continues.

Risk Management:

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error. The Risk Register is regularly reviewed by the trustees, appropriate updates and actions are then implemented.

Reserves Policy:

May 2022 saw the end of two years of operating through the Covid pandemic. In the three years that preceded them a major fundraising and build programme was in progress. These factors have impacted both the reserves value and the understanding of the necessity for reserves. The Trustees of Samson Centre for MS therefore undertook a formal review of reserves policy in May 2022.

It is the Trustees' intention and responsibility to ensure that the Samson Centre for MS operates within its means and have agreed that it is the policy of the Samson Centre to hold 3-6 months operational expenditure in reserves. The reserves policy seeks to maintain a level of reserves that ensures uninterrupted operational spending and provides time to adjust to a change in financial circumstances. This takes into account past operational and financial trends, expected income and expenditure needs, future activity plans, a review of the risks facing the charity and any contingency required.

- Based on the budget for the financial year to 31.08.22, 3-6 months operational expenditure is between £85k and £170k.
- As at the date of the report the economy is in a period of high inflation and uncertainty, taking a prudent approach to the likely cost increases over the next 12 months 3-6 months operational expenditure is estimated to be between £100k and £200k
- Free reserves at the date of this report are £243,271 (2021: £83,600)

Investment Policy:

Investments are made via suitable, risk assessed, interest bearing financial facilities. Cash flow analysis prior to investment ensures that sufficient funds remain immediately available for short term operational requirements.

Plans for Future Periods:

A review of the plans for future periods is included in the Chairman's Report on page 4.

Trustees' Report (continued)

Report of the Trustees for the year ended 31 August 2022:

Reference and administrative details:

Charity Name:	The Samson Centre for MS
Charity Number:	1157827
Principal Office:	The Waterside Centre Riverside Guildford Surrey GU1 1LW
Independent Examiner:	Michelle H Matthews FCCA MHM Accounting Solutions 13 Mapledrakes Close Ewhurst Surrey, GU6

The Trustees of the Samson Centre for MS who served during the year and as at the date of this report were:

Robin Kendall (Chairman)	
John Hambly (Vice-Chairman)	
Hilary Birkinshaw (Treasurer)	
Colin Griffin	
Liz Darke	
Gavin Crocker	appointed 1 st Dec 21
Dave Kitching	appointed 1 st Dec 21,
Dr Mary Baker MBE (Patron)	

Day to day management of the charity is delegated to the Centre Manager. During this period and as at the date of this report the Centre Manager was Jackie Payne.

Structure, governance and management:

The Charity is a charitable incorporated organisation, governed by its articles and memorandum of association.

Recruitment and appointment of new Trustees:

New trustees are either appointed at the AGM or by the current trustees. Trustees appointed by the current trustees stand for election at the AGM. The induction for new trustees includes making sure that they are aware of a trustee's responsibilities, the governing document, administrative procedures, the recent financial performance of the charity, future plans and the history and philosophical approach of the charity.

Trustees' Report (continued)

Report of the Trustees for the year ended 31 August 2022:

Organisation:

The trustees are responsible for ensuring the charity is managed in accordance with the trust deed and its charitable purposes. The Trustees meet approximately four times per year to review the progress and performance of the charity.

Sub-committees are formed, as appropriate, to consider specific projects and activities, each chaired by one of the trustees. They act within their Terms of Reference only and report to the main Trustee Board.

The Centre Manager is responsible for day to day operations and decision making and reports to the Chairman of the Trustees. The trustees consider the Centre Manager as comprising the key management personnel of the charity. Personnel remuneration is reviewed annually and benchmarked against industry standards to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

Related parties:

Guildford Waterside Centre, a charitable company, is a related party. At the date of this report Robin Kendall and Dave Kitching are both Trustees of the Samson Centre for MS and Trustees of the Guildford Waterside Centre (GWC) charity.

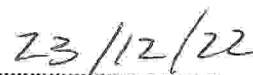
Transactions between the two parties are detailed in note 8.



Hilary Birkinshaw ACMA

Treasurer

On behalf of the Trustees



Date

Statement of financial activities

For the year ended 31 August 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Income and endowments from:	2						
Donations		437,395	43,940	481,335	258,998	33,930	292,928
Other trading activities		5,975	-	5,975	2,132	-	2,132
Investments		44	-	44	182	-	182
Total income		443,414	43,940	487,354	261,312	33,930	295,242
Expenditure on:	3						
Raising funds:							
Donations		28,007	-	28,007	23,670	631	24,301
Other trading activities		2,346	-	2,346	2,797	-	2,797
		30,353	-	30,353	26,467	631	27,098
Charitable activities:							
Physical Therapy		177,866	49,989	227,855	182,962	16,896	199,858
Oxygen Therapy		63,259	6,539	69,798	46,480	18,251	64,731
		241,125	56,528	297,653	229,442	35,147	264,589
Total expenditure		271,478	56,528	328,006	255,909	35,778	291,687
Net income/(expenditure)		171,936	(12,588)	159,348	5,403	(1,848)	3,555
Transfers between funds	13	240	(240)	-	-	-	-
Net movement in funds		172,176	(12,828)	159,348	5,403	(1,848)	3,555
Reconciliation of funds							
Total funds brought forward		83,299	43,761	127,060	77,896	45,609	123,505
Total funds carried forward		255,475	30,933	286,408	83,299	43,761	127,060

Balance Sheet

As at 31 August 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Fixed assets							
Tangible assets	10	6,415	27,455	33,870	7,060	28,878	35,938
Total fixed assets		<u>6,415</u>	<u>27,455</u>	<u>33,870</u>	<u>7,060</u>	<u>28,878</u>	<u>35,938</u>
Current assets:							
Debtors	11	37,021	-	37,021	24,893	-	24,893
Cash at bank and in hand		220,100	3,478	223,578	58,464	24,803	83,267
Total current assets		<u>257,121</u>	<u>3,478</u>	<u>260,599</u>	<u>83,357</u>	<u>24,803</u>	<u>108,160</u>
Liabilities:							
Creditors: amounts falling due within one year	12	(8,061)	-	(8,061)	(7,118)	(9,920)	(17,038)
Net current assets		<u>249,060</u>	<u>3,478</u>	<u>252,538</u>	<u>76,239</u>	<u>14,883</u>	<u>91,122</u>
Total assets less current liabilities		<u>255,475</u>	<u>30,933</u>	<u>286,408</u>	<u>83,299</u>	<u>43,761</u>	<u>127,060</u>
Total net assets		<u>255,475</u>	<u>30,933</u>	<u>286,408</u>	<u>83,299</u>	<u>43,761</u>	<u>127,060</u>
The funds of the charity:							
Unrestricted		255,475	-	255,475	83,299	-	83,299
Restricted		-	30,933	30,933	-	43,761	43,761
Total charity funds	13	<u>255,475</u>	<u>30,933</u>	<u>286,408</u>	<u>83,299</u>	<u>43,761</u>	<u>127,060</u>

Notes on pages 14 to 22 form part of the financial statements.

Hilary Birkinshaw

Hilary Birkinshaw ACMA
Treasurer
On behalf of the Trustees

23/12/22
Date

Statement of cash flows

Year ended 31 August 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Net cash provided by operating activities	14	154,823	38,540
Cash flows from investing activities			
Purchase of property, plant and equipment		(14,512)	(18,637)
Net cash utilised by investing activities		(14,512)	(18,637)
Cash flow from financing activities			
Repayment of existing loans		-	(75,000)
Net cash utilised by financing activities		-	(75,000)
Change in cash and cash equivalents in the year		140,311	(55,097)
Cash and cash equivalents at the beginning of the year		83,267	138,364
Cash and cash equivalents at the end of the year		223,578	83,267

Notes to the financial statements

1. Accounting policies:

a) Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) 2nd edition issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. The Trustees consider there are no material uncertainties about the charity's ability to continue as a going concern, the accounts present a true and fair view and no changes have been made to the accounting policies stated in this note. No changes to accounting estimates or material prior year errors have been identified in the reporting period.

b) Recognition of income

Income is recognised in the Statement of Financial Activities when

- The charity becomes entitled to the resources
- It is more likely than not that the charity will receive the resources
- The monetary value can be measured with sufficient reliability

Grants and donations are only included when the general recognition criteria are met. Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

c) Expenditure and liabilities

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. Liabilities are recorded at transaction price.

Expenditure recognition

Expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. More information on this is given in note d) below.

d) Allocation of support and governance costs

Support costs have been allocated between governance and other support costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory accounting and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based either on the staff time taken in carrying out these activities or the floorspace allocated to the activities.

Notes to the financial statements

1. Accounting policies: (continued)

e) Assets and depreciation

These are initially recognised at cost and depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

- Plant and machinery 20% on cost
- Baric Chambers 20% on cost
- Computer equipment 33% on cost
- Furniture & fixtures 33% on cost

f) Debtors

Debtors are measured at their recoverable amounts.

g) Fund Accounting

Unrestricted funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objectives. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. Restricted funds are separately identified in the Statement of Financial Activities.

h) Going concern

We have paid particular attention to the likely effects on the charity of the current economic climate and the trustees remain confident that sufficient funding, and reserves, are in place and that the charity has adequate resources to enable it to continue as a going concern for the foreseeable future.

2. Analysis of income

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Donations						
Member donations	175,293	-	175,293	161,235	180	161,415
Legacies and other	229,858	-	229,858	63,346	-	63,346
Grants for therapies	3,900	43,940	47,840	16,900	33,750	50,650
Fundraising activities	28,344	-	28,344	17,517	-	17,517
	<u>437,395</u>	<u>43,940</u>	<u>481,335</u>	<u>258,998</u>	<u>33,930</u>	<u>292,928</u>

Notes to the financial statements

2. Analysis of income (continued)

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Income from trading activities						
Fundraising events	3,706	-	3,706	436	-	436
Lottery	450	-	450	560	-	560
Merchandise sales	1,819	-	1,819	1,136	-	1,136
	<u>5,975</u>	<u>-</u>	<u>5,975</u>	<u>2,132</u>	<u>-</u>	<u>2,132</u>
Investment income	44	-	44	182	-	182
	<u>443,414</u>	<u>43,940</u>	<u>487,354</u>	<u>261,312</u>	<u>33,930</u>	<u>295,242</u>
Total income						

3. Analysis of expenditure on charitable activities

	Activities undertaken directly 2022 £	Support & governance costs 2022 £	Total 2022 £	Activities undertaken directly 2021 £	Support & governance costs 2021 £	Total 2021 £
Raising funds						
Donations	24,881	3,126	28,007	20,500	3,801	24,301
Other trading activities	1,623	723	2,346	2,193	604	2,797
	<u>26,504</u>	<u>3,849</u>	<u>30,353</u>	<u>22,693</u>	<u>4,405</u>	<u>27,098</u>
Charitable activities						
Physical Therapy	181,673	46,182	227,855	146,995	52,863	199,858
Oxygen Therapy	23,938	45,860	69,798	17,806	46,924	64,731
	<u>205,611</u>	<u>92,042</u>	<u>297,653</u>	<u>164,801</u>	<u>99,597</u>	<u>264,589</u>
Total expenditure	<u>232,115</u>	<u>95,891</u>	<u>328,006</u>	<u>187,494</u>	<u>104,193</u>	<u>291,687</u>

Notes to the financial statements

4. Analysis of governance and support costs

Governance and support costs are allocated to the charity's activities as follows:

	Raising Funds: Donations 2022 £	Raising Funds: Trading 2022 £	Physical Therapy 2022 £	Oxygen Therapy 2022 £	Total allocated 2022 £
Salaries and benefits	1,620	-	19,437	24,090	45,147
Building running costs	723	723	17,344	10,117	28,907
Operational costs	338	-	4,056	5,027	9,421
Governance activities	445	-	5,345	6,626	12,416
Total	3,126	723	46,182	45,860	95,891
	Raising Funds: Donations: 2021 £	Raising Funds: Trading 2021 £	Physical Therapy 2021 £	Oxygen Therapy 2021 £	Total allocated 2021 £
Salaries and benefits	1,790	-	21,477	23,515	46,782
Building running costs	605	604	14,498	8,457	24,164
Operational costs	963	-	11,558	10,233	22,754
Governance activities	444	-	5,330	4,719	10,493
Total	3,802	604	52,863	46,924	104,193

The breakdown of support costs and how these were allocated between governance and other support costs is as follows:

	Governance related 2022 £	Other support costs 2022 £	Total Governance allocated 2022 £	Governance related 2021 £	Other support costs 2021 £	Total allocated 2021 £
Salaries and benefits	9,718	35,429	45,147	11,881	34,901	46,782
Building running costs	6,222	22,685	28,907	6,137	18,027	24,164
Operational costs	2,028	7,393	9,421	5,779	16,975	22,754
Governance activities	2,673	9,743	12,416	2,665	7,828	10,493
Total	20,641	75,250	95,891	26,462	77,731	104,193

Building running costs are allocated based on the floorspace allocated to each activity. All other costs are allocated based on an analysis of the time spent on each of these activities. All allocated governance and support costs are met from unrestricted funds.

Notes to the financial statements

5. Staff costs

	2022 £	2021 £
Wages and salaries	189,910	179,122
Social security costs	9,039	8,219
Pension Costs	3,937	3,985
	<u>202,886</u>	<u>191,326</u>

No employees (2020: nil) received employee benefits for the reporting period of more than £60,000

The total employee salary & benefits, including National Insurance and pension contributions received by the key management personnel in the reporting period was £32,395 (2021: £39,600)

The number of employees during the year (FTEs) was:

	2022 £	2021 £
Therapists	4.1	4.4
Support staff	1.3	1.2
	<u>5.4</u>	<u>5.6</u>

6. Trustees' remuneration

There was no trustee remuneration or other benefits for the year ended 31 August 2022 (2021: £nil).

Trustees' expenses of £nil were reimbursed during the reporting period (2021: £nil)

7. Independent examiners fees

Fees of £180 were paid to the independent examiner (2021: £180)

Notes to the financial statements

8. Related parties' transactions

A payment is made to Guildford Waterside Centre each year in respect of the Samson Centre for MS's share of the running cost of the shared facility. Total payments during the period were £24,888 (2021: £21,720)

At the year end £4,525 (2021: £1,810) is included within debtors and £nil (2021: £ nil) is included within creditors in relation to Guildford Waterside Centre.

9. Taxation

Samson Centre for MS 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 trust for UK income tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Part 10 Income Tax Act 2007 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to charitable purposes.

10. Tangible Fixed Assets

	Fixtures, fittings & equipment £	Total £
Cost		
At 1 September 2021	117,761	117,761
Additions	14,512	14,512
At 31 August 2022	132,273	132,273
Depreciation		
At 1 September 2021	81,823	81,823
Charge for year	16,580	16,579
At 31 August 2022	98,403	90,502
At 1 September 2021	35,938	35,938
At 31 August 2022	33,870	33,871

£6,415 (2021: £7,060) of the Net Book Value of Tangible Fixed Assets forms part of general unrestricted funds, the remaining Net Book Value is made up of restricted funds.

Notes to the financial statements

11. Debtors

	Total Funds 2022 £	Total Funds 2021 £
Prepayments	31,956	24,893
Other debtors	5,065	-
	37,021	24,893

£nil (2021: £nil) of debtors form part of restricted funds. The remaining £37,021 (2021: £24,893) form part of unrestricted funds

12. Creditors: Amounts falling due within one year.

	Total Funds 2022 £	Total Funds 2021 £
Trade creditors	2,856	5,673
Social security and other taxes	2,598	3,482
Other creditors	1,075	1,263
Accruals and deferred income	1,532	6,620
	8,061	17,038

£nil (2021: £5,000) of Accruals and deferred income form part of restricted funds. All remaining creditors of £8,061 (2021: £12,038) form part of general unrestricted funds.

Notes to the financial statements

13. Movement in funds – Current year

	Funds balances brought forward £	Income £	Expenditure £	Transfers £	Funds balances carried forward £
Restricted funds:					
Extension Fund	17,788	-	(6,541)	-	11,247
The Movement Programme	25,813	43,940	(50,067)	-	19,686
The Connections Programme	-	-	-	-	-
Rebrand Project	160	-	80	(240)	-
	<u>43,761</u>	<u>43,940</u>	<u>(56,528)</u>	<u>(240)</u>	<u>30,933</u>
Unrestricted funds:					
General funds	83,299	393,414	(271,478)	240	205,475
Designated funds	-	50,000	-	-	50,000
	<u>83,299</u>	<u>443,414</u>	<u>(271,478)</u>	<u>240</u>	<u>255,475</u>
Total funds	<u>127,060</u>	<u>487,354</u>	<u>(328,006)</u>	<u>-</u>	<u>286,408</u>

Movement in funds – Prior year

	Funds balances brought forward £	Income £	Expenditure £	Transfers £	Funds balances carried forward £
Restricted funds:					
Extension Fund	24,840	-	(7,052)	-	17,788
The Movement Programme	14,719	18,930	(13,886)	6,050	25,813
The Connections Programme	6,050	-	-	(6,050)	-
Rebrand Project	-	15,000	(14,840)	-	160
	<u>45,609</u>	<u>33,930</u>	<u>(35,778)</u>	<u>-</u>	<u>43,761</u>
General unrestricted funds	<u>77,896</u>	<u>261,312</u>	<u>(255,909)</u>	<u>-</u>	<u>83,299</u>
Total funds	<u>123,505</u>	<u>295,242</u>	<u>(291,687)</u>	<u>-</u>	<u>127,060</u>

Extension Fund:

The Extension Fund supports the extension to the building that the Samson Centre for MS operates from, to provide additional oxygen therapy capacity and further therapy, meeting and administration space.

Movement programme:

The Movement Programme directly supports the cost of physiotherapists and equipment for the gym.

Connections programme:

The Connections Programme supports projects to improve and maintain the emotional well-being of members and their carers.

Rebrand project:

The Rebranding Project supports the investment in new messaging which sets out the Samson Centre's values and vision in a clear and simple way.

Designated Funds:

Designated funds are to support the planned refurbishment of the gym for which planning and fundraising has started.

14. Reconciliation of net income to net cash flow from operating activities

	2022	2021
	£	£
Net income for the year	159,348	3,555
Adjustment for		
Depreciation charges	16,580	14,053
Decrease/(increase) in debtors	(12,128)	9,867
(Decrease)/increase in creditors	(8,977)	11,065
Net cash provided by operating activities	154,823	38,540

Accounts



Samson Centre for MS

Charity No: 1157827

Trustees' Report and Financial Statements

For the year ended 31 August 2021

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Statement of Trustees' responsibilities in respect of the Trustees' annual report and the financial statements

Under the trust deed of the charity and charity law, the trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. The trustees have elected to prepare the financial statements in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the excess of income over expenditure for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are required to act in accordance with the trust deed of the charity, within the framework of charity law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Independent Examiner's report to the Trustees of the Samson Centre for MS

I report on the accounts for the year ended 31 August 2021 as set out on pages to 11 to 22.

Respective responsibilities of Trustees and Examiner:

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that in accordance with Section 144(2) of the Charities Act 2011 an audit is not required and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act 2011
- follow the procedures laid down in the Directions given by the Charity Commission under Section 145(5)(b) of the Charities Act 2011
- state whether particular matters have come to my attention.

Basis of the Independent Examiner's report:

My examination was carried out in accordance with the General Directions given by the Charity Commission. The 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 explanation from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently 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 statements below.

Independent Examiner's statement:

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 130 of the Charities Act 2011 and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act 2011

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Michelle H Matthews FCCA FMAAT

Michelle H Matthews FCCA
MHM Accounting Solutions
13 Mapledrakes Close
Ewhurst
Surrey
GU6 7QR

13/12/2021

.....
Date

Chairman's report

The year just gone by was dominated by the impact of the Covid-19 pandemic, and in particular included two national lockdowns in November 2020 and January 2021. Nonetheless, the Samson Centre remained open for business for our entire 50-week operating year, a testament to the dedication and commitment of our staff, volunteers and members.

Operations

We started the year with some of our staff still on furlough, but had brought everyone back by November 2020, and were able to retain everyone for the entire year. This is particularly important for a charity of our size, as our staff are highly skilled and understand the needs of all our members well.

In line with our physiotherapists, during the year we also moved the salaries all of our gym and physio support staff onto NHS pay scales, giving them parity with their peers elsewhere, as well as visibility on pay rates and a clear view on salary progression. The new salary rates took effect from April 2021.

A number of our volunteers were not able to come to the Centre during the year, primarily for health concerns around Covid-19. We were however able to offer oxygen therapy services throughout the year, albeit at reduced levels reflecting both the number of available volunteers and the requirements of our infection control and hygiene procedures.

We have all learnt lessons from Covid-19, and some have been very useful. Going forward, we plan to continue offering exercise and other classes on Zoom. It requires considerable personal effort for many of our members to get to the Centre, so the ability to join classes from the comfort of home has been a major benefit, which we shall retain. We shall also retain many of the enhanced cleaning and hygiene procedures we adopted during Covid-19, as many of our members, staff and volunteers particularly appreciate these.

Buildings and equipment

During the year we undertook considerable investment in our assets, largely funded by grants. The ventilation in the gym was substantially enhanced and ventilating equipment introduced into all communal areas of the Centre. The flooring in the gym was replaced, as well as in other key communal areas of the Centre such as the back lobby. The gym was also repainted.

Without this investment and the introduction of these hygiene enhancements, we would not have been able or allowed to use the Centre safely in a Covid-19 environment.

Much of this capital investment was undertaken by the Guildford Waterside Centre, which is the legal owner of the premises we occupy and share with the Wey Kayak Club and the Guildford Branch of the British Sub-Aqua Club. Close co-operation between the Waterside Centre's member clubs ensured that we were able both to raise the required grant financing and undertake the work needed to make us all Covid-19 compliant. For example, the work of redecorating the gym and installing its new flooring was carried out by volunteers from Wey Kayak Club, to whom we extend our sincere thanks.

We also invested in some Samson Centre specific assets, such as cooling equipment for the compressed air used in our oxygen therapy. Anyone who has been in an oxygen chamber on a hot day knows how vital this investment was!

Financial

Despite being unable to carry on most of our traditional fundraising activities, we still made a small financial surplus this year. This was due amongst others to great generosity from donors, the identification of sources of Covid-19 related grant financing, some innovative funding ideas and some residual furlough payments from the Treasury.

Monthly voluntary contributions from members also remained highly resilient throughout the year, despite the reductions in services enforced by Covid-19. Members fully endorse the idea that their voluntary donations are a contribution towards the running costs of the Centre rather than a payment for services rendered.

Chairman's report (continued)

As a consequence of the Samson Centre's financial position at the year end, the Trustees felt able to sanction the repayment of the final £75,000 we still owed in connection with the funding and building of the Bradbury Annexe. All loans taken out to help fund the Bradbury Annexe (£124,500) have now been repaid, and within the original 3-year term of those loans.

The future

There are some things I can say with some certainty about the future. Our costs as compared with last year will go up, both through re-setting the salaries of some of our staff to NHS rates and through increased premises running costs.

The supply of funds available for charities will also decrease. The Covid-specific funding we benefitted from last year will largely no longer be available, and the ability of individuals and organisations to donate funds will be diminished as they repair their own finances and get back up on their own feet. At the same time, the need for charitable funds will increase, as charities seek to rebuild their activities in a post-Covid world (although it will never really go away).

The Samson Centre faces increasing costs as well as increasing competition for a contracting pool of charity funds. So, what is our response to this?

It is four-fold. Firstly, the last 18 months have demonstrated how resilient our own internal sources of funds are, both from physio and gym related voluntary contributions and from oxygen therapy contribution. As we build up again the number of oxygen therapy sessions we can offer, and even increase these through the recruitment of further volunteers, there is a realistic prospect that we will be able to cover around two thirds of our costs from member contributions.

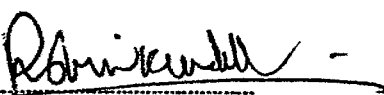
Secondly, as competition for the charity shilling increases, the charities that will survive are those that can tell their story simply, quickly and in a way that resonates with donors. We have recently invested in new messaging and a new website which sets out the Samson Centre's values and vision for why we exist in a clear and simple way, as well as giving a fresh new look and appeal. This should enable us to appeal convincingly to potential donors much more easily than in the past, as well as to potential new members. This investment was undertaken with a donation made specifically for this purpose.

Thirdly, and as touched on in my report last year, we are now targeting a source of finance we have largely ignored in the past, the corporate sector. Companies often discharge their social responsibility mandates through entering into relationships with a charity (eg as Charity of the Year, or Charity Partner). In choosing such charities, companies frequently select those with whom they share values or with whom that have something in common, such as being local to the area or in the same sector. Our vision and values are now clearly set out in our website and social media platforms and we will be actively seeing out companies that share them to partner with us.

Fourthly, but by no means least, we will continue to rebuild our traditional fundraising activities such as street collections, golf days, sponsored walks and runs and quiz nights, to name but a few. This is an area where individuals and organisations truly can make a difference to the Samson Centre.

To finish, let me extend my personal thanks to all those people and organisations that have supported us over the past year and also to all our staff and volunteers for their continued loyalty and hard work at the Centre. We couldn't provide the essential services we do without you.

Thank you.


Robin Kendall - Chairman

Trustees' Report

Report of the Trustees for the year ended 31 August 2021:

The trustees are pleased to present the annual report and financial statements of the Samson Centre for MS for the financial year ended 31 August 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition, published in October 2019.

Objectives and activities for the public benefit:

The objects of the charity as set out in the Constitution are:

To relieve the needs of persons suffering from Multiple Sclerosis for the public benefit, in particular but not exclusively through:

- the establishment and operation of a therapy centre providing therapies including physiotherapy and oxygen treatment
- the provision of advice to sufferers, persons caring for or nursing persons suffering from MS
- advancing public education in Multiple Sclerosis

The charity continues to provide physiotherapy, exercise, oxygen therapy and advice for those suffering from MS in Surrey, South London, North Hampshire and surrounding areas to help relieve and minimise their symptoms. There is a strong social atmosphere that enables sufferers from MS, their families and their carers to interact freely, and to discuss ways of improving their personal symptoms with physiotherapists, fitness instructors and other health professionals. The charity hosts social events and talks and lends equipment to members, where possible during times when the centre is closed.

All people suffering from MS, their families and their carers who come to the Samson Centre for MS are welcomed, irrespective of means, disability, age, sexual orientation, gender, religion or belief. Everyone suffering from MS either directly or indirectly can benefit from much-needed therapies and information in an environment where they are able to talk to others with similar problems.

Achievements and performance:

A review of the activities for the year is included in the Chairman's Report on page 4.

Financial review:

Total Income for the year was £295,242 (2020: £366,354) - £261,312 (2020: £300,397) unrestricted and £33,930 (2020: £65,957) restricted. Restricted funds received in this period are broken down as follows: £18,930 (2020: £26,200) to The Movement Programme, directly supporting Physical Therapy provision, £15,000 (2020: £nil) towards our Rebrand Project: investment in new messaging which sets out the Samson Centre's values and vision in a clear and simple way, as well as a fresh and appealing new look and £nil (2020: £39,757) towards the Extension Fund, the full cost of building the extension and ongoing improvements to the facilities it offers was raised by the end of the previous financial year. There were £nil donations to the Connections Programme in either this or the previous financial year.

Trustees' Report (continued)

Report of the Trustees for the year ended 31 August 2021:

The Samson Centre for MS is, as ever, thankful to members for their donations towards the therapies they receive of £161,415 (2020: £125,879). The increase in donations predominantly came from the users of our Oxygen Therapy service, the investment in increasing the scale and availability of this service in recent years proving its worth. These donations are an important part of our fundraising covering around 55% of our annual expenditure. That members chose to continue to make these donations in this current challenging climate shows the importance of the therapies offered and the need to deliver a continuing service.

Fundraising from other sources decreased compared with last year £133,827 (2020: £240,476) The generous one-off donations we received from long standing 'friends' of the Samson Centre, that were key to our continuing operations when Covid -19 first hit, were not repeated (2020: £36,000), but the applications to trusts and grant giving bodies continued to be successful in raising funds to support our key services £35,650 (2020: £40,015). Unsurprisingly Corporate and Charity of the Year donations were severely restricted to £3,145 (2020: £28,054) and the challenges on normal fundraising activity (sponsored runs, cake sales and the annual golf day to name a few) as a result of the ongoing pandemic remained all year. As ever, our dedicated members and supporters still found innovative and fun ways to challenge themselves and secure valuable donations £12,830 (2020: £32,967)

The main expenditure continues to be the salaries of the physiotherapists and gym staff who deliver the variety of therapies to members £132,629 (2020: £114,989) and the support staff that ensure the smooth running of the centre £46,782 (2020: £42,511). The alignment of salaries for our gym and physio support staff with NHS pay scales came into effect in April but the full effect of these increases is not reflected in this year's costs, as the timescales on recruitment when replacing staff and having a staff member on maternity leave for a large period of the year reduced the cost incurred. The Government's Coronavirus Job Retention Scheme (CJRS) continued to support our furloughed staff for a few months until they were all brought back into their roles £3,123 (2020: £41,023).

Fundraising costs, covering salary and the costs of running events, increased from last year £22,693 (2020: £15,351), the hours our fundraiser works were increased part way through the year to allow continuing applications to trust and grant making bodies as well as a focus on finding suitable partners in the corporate sector.

The running costs for the centre, being the contribution of the Samson Centre for MS to the overall running costs of the shared facility (The Guildford Waterside Centre, GWC) remained the same £21,270 (2020: £21,270). Administration costs show an increase on last year £33,993 (2020: £15,794) but only because of the expenditure on the Rebrand Project. The project was funded by a donation specifically made for this purpose. The work has been completed so there will be no further expenditure in future years.

Total year on year expenditure has increased to £291,687 (2020: £250,016), however last year's costs were supported by a £41k CJRS grant when staff were on furlough, so costs are actually relatively flat year on year. Good financial control and oversight is always high on the agenda to ensure expenditure remains in line with income in future years where we expect costs to increase, both through re-setting the salaries of some of our staff to NHS rates and through increased premises running cost payments to the Waterside Centre.

Net position for the year is a surplus of £3,555 (2020: £116,338). Operational activities (including relevant restricted funds, The Movement Programme and The Connections Programme) account for a net surplus of £10,607 (2020: £10,273) and activities towards the extension account for a net deficit of £7,052 (2020: £29,699, surplus).

Trustees' Report (continued)

Report of the Trustees for the year ended 31 August 2021:

Total funds at the end of the period have increased to £127,060 (2020: £123,505). General unrestricted funds comprise £83,229 (2020: £77,896) of this total and Restricted funds £43,761 (2020: £45,609). As a consequence of the Samson Centre's financial position at the year end, the Trustees felt able to sanction the repayment of the final £75,000 we still owed in connection with the funding and building of the Bradbury Annexe. All loans taken out to help fund the Bradbury Annexe (£124,500) have now been repaid, and within the original 3-year term of those loans.

Risk Management:

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error. The Risk Register is regularly reviewed by the trustees, appropriate updates and actions are then implemented.

Reserves Policy:

The trustees target reserves policy is at least 6 months operational funds, to protect the interests of the charity and allow sufficient time to take appropriate measures if funding issues were to arise.

The operational reserves available at the end of the reporting period were £83,600, representing 4 months of operational costs (2020: £80,000, 4 months). Whilst this is below the target of 6 months the trustees took a decision in the previous financial year to accept a short-term position below this target to allow the funding and building of the extension. The ongoing Covid-19 pandemic has limited fundraising activity in the current financial year and the reserves position remains below target. Ongoing fundraising in the beginning of the next financial year at the date of this report, shows positive indicators. It is the trustees' intention and responsibility to ensure that it continues to work within its means. Strong financial management practices are in place and the trustees remain confident in committing to their future objectives and ongoing operational activities

Investment Policy:

Investments are made via suitable, risk assessed, interest bearing financial facilities. Cash flow analysis prior to investment ensures that sufficient funds remain immediately available for short term operational requirements.

Plans for Future Periods:

A review of the plans for future periods is included in the Chairman's Report on page 4.

Trustees' Report (continued)

Report of the Trustees for the year ended 31 August 2021:

Reference and administrative details:

Charity Name: The Samson Centre for MS

Charity Number: 1157827

Principal Office: The Waterside Centre
Riverside
Guildford
Surrey
GU1 1LW

Independent Examiner: Michelle H Matthews FCCA
MHM Accounting Solutions
13 Mapledrakes Close
Ewhurst
Surrey, GU6

The Trustees of the Samson Centre for MS who served during the year and as at the date of this report were:

Robin Kendall (Chairman)
John Hambly (Vice-Chairman)
Hilary Birkinshaw (Treasurer)
Colin Griffin
Liz Darke
Dr Mary Baker MBE (Patron)

Day to day management of the charity is delegated to the Centre Manager. During this period and as at the date of this report the Centre Manager was Jackie Payne.

Structure, governance and management:

The Charity is a charitable incorporated organisation, governed by its articles and memorandum of association.

Recruitment and appointment of new Trustees:

New trustees are either appointed at the AGM or by the current trustees. Trustees appointed by the current trustees stand for election at the AGM. The induction for new trustees includes making sure that they are aware of a trustee's responsibilities, the governing document, administrative procedures, the recent financial performance of the charity, future plans and the history and philosophical approach of the charity.

Trustees' Report (continued)

Report of the Trustees for the year ended 31 August 2021:

Organisation:

The trustees are responsible for ensuring the charity is managed in accordance with the trust deed and its charitable purposes. The Trustees meet approximately four times per year to review the progress and performance of the charity.

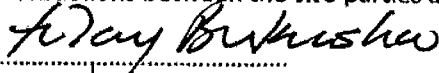
A set of sub-committees responsible for Finance and Governance, Fundraising and Therapies are each chaired by one of the trustees. They act within their Terms of Reference only and report to the main Trustee Board.

The Centre Manager is responsible for day to day operations and decision making and reports to the Chairman of the Trustees. The trustees consider the Centre Manager as comprising the key management personnel of the charity. Personnel remuneration is reviewed annually and benchmarked against industry standards to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

Related parties:

Guildford Waterside Centre, a charitable company, is a related party. At the date of this report Robin Kendall is a Trustee of the Samson Centre for MS and is also a Trustee of the Guildford Waterside Centre (GWC) charity. He replaced John Hambly as Trustee of GWC on 4th November 2019, John Hambly is also a Trustee of the Samson Centre for MS. Martin Dent was a Trustee of Samson Centre for MS until September 2019, he is and remains at the date of this report a Trustee of GWC

Transactions between the two parties are detailed in note 8.



Hilary Birkinshaw ACMA

Treasurer

On behalf of the Trustees


Date

Statement of financial activities

For the year ended 31 August 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Income and endowments from:	2						
Donations		258,998	33,930	292,928	292,333	65,505	357,838
Other trading activities		2,132	-	2,132	7,887	452	8,339
Investments		182	-	182	177	-	177
Total income		261,312	33,930	295,242	300,397	65,957	366,354
Expenditure on:	3						
Raising funds:							
Donations		23,670	631	24,301	17,633	51	17,684
Other trading activities		2,797	-	2,797	5,961	21	5,982
		26,467	631	27,098	23,594	72	23,666
Charitable activities:							
Physical Therapy		182,962	16,896	199,858	155,020	20,681	175,701
Oxygen Therapy		46,480	18,251	64,731	40,558	10,091	50,649
		229,442	35,147	264,589	195,578	30,772	226,350
Total expenditure		255,909	35,778	291,687	219,172	30,844	250,016
Net income/(expenditure)		5,403	(1,848)	3,555	81,225	35,113	116,338
Transfers between funds	14	-	-	-	-	-	-
Net movement in funds		5,403	(1,848)	3,555	81,225	35,113	116,338
Reconciliation of funds							
Total funds brought forward		77,896	45,609	123,505	(3,329)	10,496	7,167
Total funds carried forward		83,299	43,761	127,060	77,896	45,609	123,505

Balance Sheet

As at 31 August 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Fixed assets							
Tangible assets	10	7,060	28,878	35,938	6,460	24,894	31,354
Total fixed assets		7,060	28,878	35,938	6,460	24,894	31,354
Current assets:							
Debtors	11	24,893	-	24,893	32,360	2,400	34,760
Cash at bank and in hand		58,464	24,803	83,267	45,049	93,315	138,364
Total current assets		83,357	24,803	108,160	77,409	95,715	173,124
Liabilities:							
Creditors: amounts falling due within one year	12	(7,118)	(9,920)	(17,038)	(5,973)	-	(5,973)
Net current assets		76,239	14,883	91,122	71,436	95,715	167,151
Total assets less current liabilities		83,299	43,761	127,060	77,896	120,609	198,505
Creditors: amounts falling due after more than one year	13	-	-	-	-	(75,000)	(75,000)
Total net assets		83,299	43,761	127,060	77,869	45,609	123,505
The funds of the charity:							
Unrestricted		83,299	-	83,299	77,896	-	77,896
Restricted		-	43,761	43,761	-	45,609	45,609
Total charity funds		83,299	43,761	127,060	77,896	45,609	123,505

Notes on pages 14 to 22 form part of the financial statements.

Hilary Birkinshaw
Hilary Birkinshaw ACMA
Treasurer
On behalf of the Trustees

13/12/21
Date

Statement of cash flows

Year ended 31 August 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Net cash provided by operating activities	15	38,540	66,577
Cash flows from investing activities			
Purchase of property, plant and equipment		(18,637)	(22,296)
Net cash utilised by investing activities		(18,637)	(22,296)
Cash flow from financing activities			
Repayment of existing loans		(75,000)	(74,500)
Net cash utilised by financing activities		(75,000)	(74,500)
Change in cash and cash equivalents in the year		(55,097)	(30,219)
Cash and cash equivalents at the beginning of the year		138,364	168,583
Cash and cash equivalents at the end of the year		83,267	138,364

Notes to the financial statements

1. Accounting policies:

a) Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) 2nd edition issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. The Trustees consider there are no material uncertainties about the charity's ability to continue as a going concern, the accounts present a true and fair view and no changes have been made to the accounting policies stated in this note. No changes to accounting estimates or material prior year errors have been identified in the reporting period.

b) Recognition of income

Income is recognised in the Statement of Financial Activities when

- The charity becomes entitled to the resources
- It is more likely than not that the charity will receive the resources
- The monetary value can be measured with sufficient reliability

Grants and donations are only included when the general recognition criteria are met. Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

c) Expenditure and Liabilities

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. Liabilities are recorded at transaction price.

Expenditure recognition

Expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. More information on this is given in note d) below.

d) Allocation of support and governance costs

Support costs have been allocated between governance and other support costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory accounting and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based either on the staff time taken in carrying out these activities or the floorspace allocated to the activities.

Notes to the financial statements

1. Accounting policies: (continued)

e) Assets and depreciation

These are initially recognised at cost and depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

- Plant and machinery 20% on cost
- Baric Chambers 20% on cost
- Computer equipment 33% on cost
- Furniture & fixtures 33% on cost

f) Debtors

Debtors are measured at their recoverable amounts.

g) Fund Accounting

Unrestricted funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objectives. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. Restricted funds are separately identified in the Statement of Financial Activities.

h) Going concern

We have paid particular attention to the likely effects on the charity of the current Covid-19 outbreak and the trustees remain confident that sufficient funding, and reserves, are in place and that the charity has adequate resources to enable it to continue as a going concern for the foreseeable future.

2. Analysis of income

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Donations						
Member donations	161,235	180	161,415	125,879	-	125,879
Other	63,346	-	63,346	126,977	-	126,977
Grants for therapies	16,900	33,750	50,650	6,510	50,364	56,874
Extension costs	-	-	-	-	15,141	15,141
Fundraising activities	17,517	-	17,517	32,967	-	32,967
	258,998	33,930	292,928	292,333	65,505	357,838

Notes to the financial statements

2. Analysis of income (continued)

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Income from trading activities						
Fundraising events	436	-	436	6,449	-	6,449
Lottery	560	-	560	-	452	452
Merchandise sales	1,136	-	1,136	1,438	-	1,438
	<u>2,132</u>	<u>-</u>	<u>2,132</u>	<u>7,887</u>	<u>452</u>	<u>8,339</u>
Investment income	182	-	182	177	-	177
	<u>261,312</u>	<u>33,930</u>	<u>295,242</u>	<u>300,397</u>	<u>65,957</u>	<u>366,354</u>

3. Analysis of expenditure on charitable activities

	Activities undertaken directly 2021 £	Support & governance costs 2021 £	Total 2021 £	Activities undertaken directly 2020 £	Support & governance costs 2020 £	Total 2020 £
Raising funds						
Donations	20,500	3,801	24,301	11,760	5,924	17,684
Other trading activities	2,193	604	2,797	3,591	2,391	5,982
	<u>22,693</u>	<u>4,405</u>	<u>27,098</u>	<u>15,351</u>	<u>8,315</u>	<u>23,666</u>
Charitable activities						
Physical Therapy	146,995	52,863	199,858	127,210	48,491	175,701
Oxygen Therapy	17,806	46,924	64,731	23,590	27,059	50,649
	<u>164,801</u>	<u>99,597</u>	<u>264,589</u>	<u>150,800</u>	<u>75,550</u>	<u>226,350</u>
Total expenditure	<u>187,494</u>	<u>104,193</u>	<u>291,687</u>	<u>166,151</u>	<u>83,865</u>	<u>250,016</u>

Notes to the financial statements

4. Analysis of governance and support costs

Governance and support costs are allocated to the charity's activities as follows:

	Raising Funds: Donations 2021 £	Raising Funds: Trading 2021 £	Physical Therapy 2021 £	Oxygen Therapy 2021 £	Total allocated 2021 £
Salaries and benefits	1,790	-	21,477	23,515	46,782
Building running costs	605	604	14,498	8,457	24,164
Operational costs	963	-	11,558	10,233	22,754
Governance activities	444	-	5,330	4,719	10,493
Total	3,802	604	52,863	46,924	104,193
	Raising Funds: Donations: 2020 £	Raising Funds: Trading 2020 £	Physical Therapy 2020 £	Oxygen Therapy 2020 £	Total allocated 2020 £
Salaries and benefits	3,782	1,272	24,208	13,249	42,511
Building running costs	601	601	14,423	8,413	24,038
Operational costs	692	233	4,428	2,423	7,776
Governance activities	849	285	5,433	2,974	9,541
Total	5,924	2,391	48,492	27,059	83,866

The breakdown of support costs and how these were allocated between governance and other support costs is as follows:

	Governance related 2021 £	Other support costs 2021 £	Total Governance allocated 2021 £	Governance related 2020 £	Other support costs 2020 £	Total allocated 2020 £
Salaries and benefits	11,881	34,901	46,782	11,599	30,912	42,511
Building running costs	6,137	18,027	24,164	6,559	17,480	24,039
Operational costs	5,779	16,975	22,754	2,121	5,654	7,775
Governance activities	2,665	7,828	10,493	2,603	6,938	9,541
Total	26,462	77,731	104,193	22,882	60,984	83,866

Building running costs are allocated based on the floorspace allocated to each activity. All other costs are allocated based on an analysis of the time spent on each of these activities. All allocated governance and support costs are met from unrestricted funds.

Notes to the financial statements

5. Staff costs

	2021 £	2020 £
Wages and salaries	179,122	182,019
Social security costs	8,219	10,193
Pension Costs	3,985	4,869
	191,326	197,081

No employees (2020: nil) received employee benefits for the reporting period of more than £60,000

The total employee salary & benefits, including National Insurance and pension contributions received by the key management personnel in the reporting period was £39,600 (2020: £38,600)

The number of employees during the year (FTEs) was

	2021 £	2020 £
Therapists	4.4	4.7
Support staff	1.2	1.1
	5.6	5.8

6. Trustees' remuneration

There was no trustee remuneration or other benefits for the year ended 31 August 2021 (2020: £nil).

Trustees' expenses of £nil were reimbursed during the reporting period (2020: £nil)

7. Independent examiners fees

Fees of £180 were paid to the independent examiner (2020: £nil)

Notes to the financial statements

8. Related parties' transactions

A payment is made to Guildford Waterside Centre each quarter in respect of the Samson Centre for MS's share of the running cost of the shared facility. Total payments during the period were £21,720 (2020: £21,720)

At the year end £1,810 (2020: £1,810) is included within debtors and £nil (2020: £75,000) is included within creditors in relation to Guildford Waterside Centre.

9. Taxation

Samson Centre for MS 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 trust for UK income tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Part 10 Income Tax Act 2007 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to charitable purposes.

10. Tangible Fixed Assets

	Fixtures, fittings & equipment £	Total £
Cost		
At 1 September 2020	99,124	99,124
Additions	18,637	18,637
At 31 August 2021	117,761	117,761
Depreciation		
At 1 September 2020	67,770	67,770
Charge for year	14,053	14,053
At 31 August 2021	81,823	81,823
At 1 September 2020	31,354	31,354
At 31 August 2021	35,938	35,938

£7,060 (2020: £6,460) of the Net Book Value of Tangible Fixed Assets forms part of general unrestricted funds, the remaining Net Book Value is made up of restricted funds.

Notes to the financial statements

11. Debtors

	Total Funds 2021 £	Total Funds 2020 £
Prepayments	24,893	34,760
	24,893	34,760

£nil (2020: £2,400) of prepayments form part of restricted funds. The remaining £24,893 (2020: £32,360) form part of unrestricted funds

12. Creditors: Amounts falling due within one year.

	Total Funds 2021 £	Total Funds 2020 £
Trade creditors	5,673	306
Social security and other taxes	3,482	3,200
Other creditors	1,263	1,222
Accruals and deferred income	6,620	1,245
	17,038	5,973

£9,920 (2020: £nil) of Accruals and deferred income form part of restricted funds. All remaining creditors of £7,118 (2020: £5,973) form part of general unrestricted funds.

13. Creditors: Amounts falling due after more than one year:

	Total Funds 2021 £	Total Funds 2020 £
Other loans	-	75,000
	-	75,000

All other loans form part of restricted funds.

Notes to the financial statements

14. Movement in funds – Current year

	Funds balances brought forward £	Income £	Expenditure £	Transfers £	Funds balances carried forward £
Restricted funds:					
Extension Fund	24,840	-	(7,052)	-	17,788
The Movement Programme	14,719	18,930	(13,886)	6,050	25,813
The Connections Programme	6,050	-	-	(6,050)	-
Rebrand Project	-	15,000	(14,840)	-	160
	45,609	33,930	(35,778)	-	43,761
General unrestricted funds	77,896	261,312	(255,909)	-	83,299
Total funds	123,505	295,242	(291,687)	-	127,060

Movement in funds – Prior year

	Funds balances brought forward £	Income £	Expenditure £	Transfers £	Funds balances carried forward £
Restricted funds:					
Extension Fund	-	39,757	(10,058)	(4,859)	24,840
The Movement Programme	3,996	26,200	(20,336)	4,859	14,719
The Connections Programme	6,500	-	(450)	-	6,050
	10,496	65,957	(30,844)	-	45,609
General unrestricted funds	(3,329)	300,397	(219,172)	-	77,896
Total funds	7,167	366,354	(250,016)	-	123,505

The Extension Fund supports the extension to the building that the Samson Centre for MS operates from, to provide additional oxygen therapy capacity and further therapy, meeting and administration space.

The Movement Programme directly supports the cost of physiotherapists and equipment for the gym.

The Connections Programme supports projects to improve and maintain the emotional well-being of members and their carers.

The Rebranding Project supports the investment in new messaging which sets out the Samson Centre's values and vision in a clear and simple way.

Notes to the financial statements

15. Reconciliation of net income to net cash flow from operating activities

	2021 £	2020 £
Net income for the year	3,555	116,338
Adjustment for		
Depreciation charges	14,053	10,505
Decrease/(increase) in debtors	9,867	(19,232)
(Decrease)/increase in creditors	11,065	(41,034)
Net cash provided by operating activities	38,540	66,577