



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.

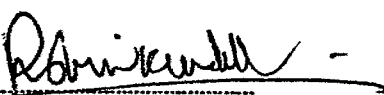
Secondly, as competition for the charity shilling increases, the charities that will survive are those that can tell their story simply, quickly and in a way that resonates with donors. We have recently invested in new messaging and a new website which sets out the Samson Centre's values and vision for 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.

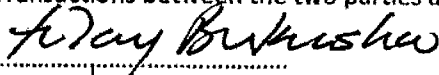
A set of sub-committees responsible for Finance and Governance, Fundraising and Therapies are each chaired by one of the trustees. They act within their Terms of Reference only and report to the main Trustee Board.

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
	<u>258,998</u>	<u>33,930</u>	<u>292,928</u>	<u>292,333</u>	<u>65,505</u>	<u>357,838</u>

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	Raising Funds: Trading	Physical Therapy	Oxygen Therapy	Total allocated
	2021	2021	2021	2021	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	Raising Funds: Trading	Physical Therapy	Oxygen Therapy	Total allocated
	2020	2020	2020	2020	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	Other support costs	Total Governance allocated	Other support costs	Total allocated
	2021	2021	2021	2020	2020
	£	£	£	£	£
Salaries and benefits	11,881	34,901	46,782	11,599	30,912
Building running costs	6,137	18,027	24,164	6,559	17,480
Operational costs	5,779	16,975	22,754	2,121	5,654
Governance activities	2,665	7,828	10,493	2,603	6,938
Total	26,462	77,731	104,193	22,882	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
	<u>191,326</u>	<u>197,081</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 £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
	<u>5.6</u>	<u>5.8</u>

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