



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.

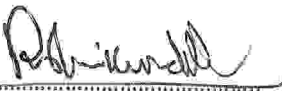
As a change of Chair is imminent, I won't say too much about plans for future periods. However, there are two things I will say.

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.

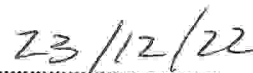
Transactions between the two parties are detailed in note 8.



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
Charitable activities:		30,353	-	30,353	26,467	631	27,098
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
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