



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.

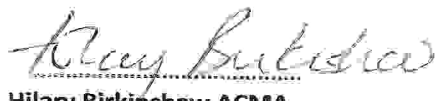
Sub-committees are formed, as appropriate, to consider specific projects and activities, each chaired by one of the trustees. They act within their Terms of Reference only and report to the main Trustee Board.

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


09/01/24
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