



Samson Centre for MS

Charity No: 1157827

Trustees' Report and Financial Statements

For the year ended 31 August 2025

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Trustees' Report

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

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

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

Objectives and activities for the public benefit:

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

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

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

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

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

Achievements and performance:

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

Financial review:

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

Trustees' Report (continued)

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

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

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

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

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

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

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

Trustees' Report (continued)

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

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

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

Risk Management:

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

Reserves Policy:

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

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

Investment Policy:

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

Plans for Future Periods:

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

Trustees' Report (continued)

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

Reference and administrative details:

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

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

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

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

Structure, governance and management:

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

Recruitment and appointment of new Trustees:

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

Trustees' Report (continued)

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

Organisation:

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

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

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

Related parties:

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

Transactions between the two parties are detailed in note 8.


Hilary Birkinshaw ACMA
On behalf of the Trustees


Date

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

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

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

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

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

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

Chair of Trustees' Report

A Year of Change

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

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

Other Changing Faces

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

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

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

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

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

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

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

Finances

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

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

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

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

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

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

Behind the Scenes: Changes to Make Us More Efficient

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

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

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

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

Obvious Changes

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

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

Next Year

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

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

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



Gavin Crocker— Chair of Trustees

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

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

Responsibilities and basis of report

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

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

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) in preference to the Accounting and Reporting Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination

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

Michelle H Matthews FCCA

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

20/04/2026

Date

Balance Sheet

As at 31 August 2025

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

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


Hilary Birkinshaw ACMA
Treasurer
On behalf of the Trustees

20/04/26
Date

Statement of cash flows

Year ended 31 August 2025

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

Notes to the financial statements

1. Accounting policies:

a) Basis of Accounting

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

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

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

b) Recognition of income

Income is recognised in the Statement of Financial Activities when

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

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

c) Expenditure and liabilities

Liability Recognition

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

Expenditure recognition

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

d) Allocation of support and governance costs

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

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

Notes to the financial statements

1. Accounting policies: (continued)

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

e) Assets and depreciation

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

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

f) Debtors

Debtors are measured at their recoverable amounts.

g) Fund Accounting

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

h) Going concern

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

2. Analysis of income

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

Notes to the financial statements

2. Analysis of income (continued)

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

3. Analysis of expenditure on charitable activities

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

Notes to the financial statements

4. Analysis of governance and support costs

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

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

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

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

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

Notes to the financial statements

5. Staff costs

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

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

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

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

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

6. Trustees' remuneration

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

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

7. Independent examiners fees

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

Notes to the financial statements

8. Related parties' transactions

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

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

9. Taxation

Samson Centre for MS is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable trust for UK income tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Part 10 Income Tax Act 2007 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to charitable purposes.

10. Tangible Fixed Assets

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

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

Notes to the financial statements

11. Debtors

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

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

12. Creditors: Amounts falling due within one year.

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

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

Notes to the financial statements

13. Movement in funds – Current year

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

Movement in funds – Prior year

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

Notes to the financial statements

13. Movement in funds – Prior year (continued)

Extension Fund:

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

Movement programme:

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

Connections programme:

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

Gym refurbishment:

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

Infrastructure Fund:

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

Designated Funds:

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

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

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