

Company registration number: 1402217

Charity registration number: 277128

# CMSS

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Sterling Grove Accountants Limited  
Chartered Certified Accountants and Statutory Auditor  
Fawley House  
2 Regatta Place  
Marlow Road  
Bourne End  
Buckinghamshire  
SL8 5TD

## **CMSS**

### **Contents**

Reference and Administrative Details	1
Trustees' Report	2 to 7
Independent Auditors' Report	8 to 10
Statement of Financial Activities	11 to 12
Balance Sheet	13
Statement of Cash Flows	14
Notes to the Financial Statements	15 to 30

## CMSS

### Reference and Administrative Details

<b>Trustees</b>	Miss A Barnes
	Mr P B O'Sullivan
	Mrs C Carse
	Mrs H K Haston
	Mrs J Burton
	Mr J Jobanputra
<b>Charity Registration Number</b>	277128
<b>Company Registration Number</b>	1402217
<b>Registered Office</b>	The charity is incorporated in England & Wales.
	Fawley House 2 Regatta Place Marlow Road Bourne End Buckinghamshire SL8 5TD
<b>Principal Office</b>	Wiltshire Lane Northwood Hills Pinner Middlesex HA5 2NB
<b>Auditor</b>	Sterling Grove Accountants Limited Chartered Certified Accountants and Statutory Auditor Fawley House 2 Regatta Place Marlow Road Bourne End Buckinghamshire SL8 5TD

## **CMSS**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Miss A Barnes
	Mr P B O'Sullivan
	Mrs C Carse
	Mrs H K Haston
	Mrs J Burton
	Mr J Jobanputra

#### **Objectives and activities**

##### ***Public benefit***

##### ***Objects of the charity***

The objects of the charity are to promote care, welfare, interest, treatment, education and advancement within the London Boroughs of Ealing, Harrow and Hillingdon, and that part of Brent north of the north circular road (or in the event of any local government reorganisation in an equivalent area) and surrounding districts of people with disabilities (which means to include any persons with any form of cerebral palsy and associated disabilities).

##### ***Our Aims***

Our primary aim is to provide a day service for our clients that empowers them to progress in all aspects of their lives, thus optimising their individual potential and maximising their autonomy.

Our objectives are to provide our clients with:

- \* Educational opportunities
- \* Independent living skills;
- \* Conductive education
- \* Social skills;
- \* IT skills;

## CMSS

### Trustees' Report

#### *Delivering our aims*

The Executive committee meets regularly to review progress against our objectives, income and expenditure against the agreed budget and opportunities to improve our service provision.

We are mindful of the Charity Commission's general guidance on public benefit, and when reviewing our programmed activities we consider how these will meet our stated aims and objectives.

We monitor our progress against agreed objectives on a quarterly basis. The Executive committee receive regular budget reports and reviews spend against the agreed budget provision.

The Business & Administration Manager together with the Acting Service manager have day to day responsibility for managing the activities of the charity within the agreed budget provision. The service fees are reviewed annually by the Executive committee and a detailed budget is agreed that will allow delivery of the aims and objectives.

#### *How our services deliver public benefit*

All our charitable activities provide services to adults with disabilities and/or their carers. All activities are undertaken to further our charitable purposes for the public benefit.

#### *Who used and benefited from our services*

Our services are provided for adults with cerebral palsy and associated disabilities from the North-West London area.

Most clients are referred to us through their local authority social services departments; although it is possible to self-refer and self-fund. The service is purchased on a per day basis and while some clients will be funded for five days more typically the majority will attend for between one and three days each week. In 2024/25 we have seen a small increase in the number of clients as well as the number of clients accessing our services five days each week.

The number of clients fluctuates throughout the year but on average we have worked with 50-55 clients per week, with the current maximum capacity 55, although this will be dependent upon individual client needs.

We look to provide a range of opportunities for clients to learn independent living skills, incorporation sessions within our well-equipped adapted kitchen facility, shopping, and budgeting. Also clients gain social skills through a range of social activities designed to develop and enhance social interaction as well as physical and creative activities to support health living and well-being. All clients have access to Conductive education.

Our clients are encouraged to have their own forums which enables them to influence the activities within CMSS. Clients are also represented on the Executive committee.

CMSS values diversity within communities and we aim to contribute towards this by supporting our clients to become actively involved and engaged locally with community interests and initiatives.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## CMSS

### Trustees' Report

#### **Achievements and performance**

There has been a transitional year for the charity. The CEO, Service Manager and Accounts Manager all left the business and there was some turnover in operational staff. We have carried out a review of the staffing structure and made appointments to ensure continuity in service and leadership.

After a period of significant change, the work of CMSS and its financial position has stabilised. We have achieved a small increase in the number of clients attending and the number of days clients attend for. This has boosted our income and alongside better control of our costs and expenses, the service has returned to a surplus position.

We have reviewed the services offered to clients, refocussing on their needs both socially and emotionally. We have brought a number of activities "in house" allowing a more bespoke service. We will further enhance those services by the introduction of a sensory room and better use of the spaces at the centre for designated activities.

#### **Financial review**

In 2024/25 the charity's accounts show a surplus of £109,060.

The main elements that contributed to this were:

- Higher than expected income due to an increase in the number of clients, the number of days clients attend, an increase in LA funding and a legacy donation of £20,000
- Lower than expected expenses, delayed staff recruitment and better control of costs and expenses.

#### ***Policy on reserves***

The Executive committee has a policy whereby the unrestricted funds not committed held by the charity should equate to about six months of the resources expended in general funds. At 31 March 2025, the actual reserves held in uncommitted and unrestricted funds were £1,551,237 and restricted funds were £20,992. The details of designated funds can be found in note 22 to the accounts.

#### ***Principal funding sources***

Our principal funding source is local authority adult social care funding. While traditionally this has been paid through block fees based upon a contract directly with the local authority, we also have a number of clients who receive direct payments and personal budgets and purchase the services themselves. There have been few opportunities to fund raise and as a result we have been unable to offer holiday projects as this is not supported via local authority funding.

#### ***Investment policy and objectives***

The Executive Committee continuously reviews the basis of the investment policy of the charity, obtaining independent advice when appropriate, and is confident that the spread of funds especially those designed for the charity sector meets present needs. Our investments are managed by our Investment Committee which is constituted as a formal sub-committee to the Executive Committee with its own terms of reference. Any decision made by the CMSS Investment Committee is based on the principle of trying to achieve appropriate investment returns while also being mindful of the charitable reputation of CMSS and the need to ensure any assets held within its overall investment portfolio do not breach the Charity's ethical and social principles.

## **CMSS**

### **Trustees' Report**

#### **Plans for future periods**

The lease on the building at Wiltshire Lane expires at the end of January 2027. The trustees have already engaged with the landlord (St Vincents Nursing home) to extend the lease for a further period.

Aside from this, CMSS are looking to increase the number of clients and daily attendance as well as developing the programme we deliver. We plan to do this by:

- Improving the facilities available at the centre to include a sensory room
- Increasing awareness of our services with Local Authorities
- Building relationships with the education sector
- Extending opportunities for outreach
- Raising awareness of volunteering opportunities
- Improving our presence on social media

#### **Structure, governance and management**

##### ***Nature of governing document***

CMSS is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up the members are required to contribute an amount not exceeding £5.

##### ***Recruitment and appointment of trustees***

The directors of the charitable company "the charity" are its trustees for the purposes of charity law and throughout this report are collectively referred to as the Executive Committee or the trustees. As set out in the Articles of Association the Chairman and other Honorary Officers are nominated by the Executive Committee and serve for a period of one year, after which they are eligible for re-election. Trustees can be co-opted by the Executive Committee; newly co-opted trustees must retire at the next AGM, along with one third of the other trustees on a rotational basis, after which they are eligible for appointment or re-election by the members as appropriate.

CMSS has a board of trustees of up to fourteen members who meet on a regular basis. The board includes the appointments of a chair, treasurer, and minutes' secretary. During 2020, an Investment sub-committee was set up as part of the revised investment strategy

The day to day operational activities of the charity are managed by the Acting Service manager, Shervee Ekanayakee and the Business and Administration Manager, Kelly Flaherty. The Trustees will review the operational management structure of the charity in the 2025/26 financial year.

Most trustees are familiar with the work of the charity before appointment as a trustee. However, all new trustees will be invited to undergo a recruitment process prior to becoming a trustee of the charity and are inducted into the work of the charity and the responsibilities of the trustees.

Executive members step down on a rotational basis annually and are then subject to re-election. The Executive Committee must have a minimum of seven members and a maximum of fourteen members, and is accountable to the members of the society. Membership is open primarily to all people with disabilities, their parents, carers and those interested in the well-being of people with disabilities.

## **CMSS**

### **Trustees' Report**

#### ***Arrangements for setting key management personnel remuneration***

CMSS has set senior staff salaries by benchmarking against equivalent local authority positions. These are reviewed annually.

#### ***Major risks and management of those risks***

The trustees have examined the major strategic, business and operational risks which the charity faces and have established systems to ensure that these risks can be monitored, reviewed and minimised. The principal risk identified by the charity is a possible reduction in future local authority referrals due to the financial constraint upon local authorities. The charity continues to review its service model to ensure it remains relevant and attractive to potential clients and local authorities who fund them. Internal control mechanisms are in place to minimise operational risks. Regular risk assessments are undertaken, and accidents, incidents and near misses are reported and monitored to continuously improve policies and procedures.

#### **Financial instruments**

##### ***Objectives and policies***

The charity finances its operations through retaining a high level of cash and other reserves.

##### ***Cash flow risk***

The charity maintains a high level of cash reserves to mitigate cash flow risk.

##### ***Credit risk***

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

##### ***Liquidity risk***

The charity seeks to manage financial risk by ensuring sufficient liquidity is available to meet foreseeable needs and to invest cash assets safely and profitably.

#### **Statement of trustees' responsibilities**

The trustees (who are also the directors of CMSS for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;



## CMSS

### Trustees' Report

- state whether applicable accounting standards, comprising FRS 102 have been followed, 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

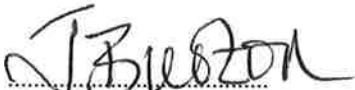
#### Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

#### Reappointment of auditor

The auditors Sterling Grove Accountants Limited are deemed to be reappointed under section 487(2) of the Companies Act 2006.

The annual report was approved by the trustees of the charity on 26/11/25 and signed on its behalf by:



Mrs J Burton  
Trustee

## **CMSS**

### **Independent Auditor's Report to the Members of CMSS**

#### **Opinion**

We have audited the financial statements of CMSS (the 'charity') for the year ended 31 March 2025, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **CMSS**

### **Independent Auditor's Report to the Members of CMSS**

#### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of trustees' responsibilities (set out on page 6 and 7), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

## CMSS

### Independent Auditor's Report to the Members of CMSS

Our audit procedures were designed to provide reasonable assurance that they would detect irregularities, including non-compliance with relevant laws and regulations, and fraud. They included:

- obtaining an understanding of the Charities' activities and the laws and regulations which are central to their activities, including the Companies Act 2006, Charities Act 2011, employment, data protection and health and safety legislation, both through our knowledge of the sector and discussions with management;
- reviewing the Charities' activities and any relevant correspondence for evidence of non-compliance; - assessing the susceptibility of the financial statements to material misstatement in the light of the Charities' control environment, which we assessed to be low;
- ensuring that the engagement team had the appropriate competence and capabilities to recognise non-compliance with laws and regulations, through appropriate training and briefings; and that they remained alert to the possibility of non-compliance throughout the engagement.

#### Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Gianni Pietro Amasanti FCCA (Senior Statutory Auditor)  
For and on behalf of Sterling Grove Accountants Limited, Statutory Auditor

Fawley House  
2 Regatta Place  
Marlow Road  
Bourne End  
Buckinghamshire  
SL8 5TD

Date: 26 November 2025

# CMSS

## Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2025 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	20,762	200	20,962
Charitable activities	4	744,613	-	744,613
Investment income	5	39,289	-	39,289
Total Income		804,664	200	804,864
<b>Expenditure on:</b>				
Charitable activities	7	(689,458)	(6,346)	(695,804)
Total Expenditure		(689,458)	(6,346)	(695,804)
Net income/(expenditure)		115,206	(6,146)	109,060
Transfer from/(to) revaluation reserve		49,861	(50,000)	(139)
<b>Other recognised gains and losses</b>				
Gains/losses on revaluation of fixed assets		139	-	139
Net movement in funds		165,206	(56,146)	109,060
<b>Reconciliation of funds</b>				
Total funds brought forward		1,386,031	77,138	1,463,169
Total funds carried forward	22	1,551,237	20,992	1,572,229

The notes on pages 15 to 30 form an integral part of these financial statements.

# CMSS

## Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	1,100	1,000	2,100
Charitable activities	4	725,633	-	725,633
Investment income	5	33,619	-	33,619
Other income	6	1,000	-	1,000
Total income		<u>761,352</u>	<u>1,000</u>	<u>762,352</u>
<b>Expenditure on:</b>				
Charitable activities	7	<u>(883,733)</u>	<u>(5,989)</u>	<u>(889,722)</u>
Total expenditure		<u>(883,733)</u>	<u>(5,989)</u>	<u>(889,722)</u>
Net expenditure		(122,381)	(4,989)	(127,370)
Transfer from/(to) revaluation reserve		(84)	-	(84)
<b>Other recognised gains and losses</b>				
Gains/losses on revaluation of fixed assets		<u>84</u>	<u>-</u>	<u>84</u>
Net movement in funds		(122,381)	(4,989)	(127,370)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>1,508,412</u>	<u>82,127</u>	<u>1,590,539</u>
Total funds carried forward	22	<u><u>1,386,031</u></u>	<u><u>77,138</u></u>	<u><u>1,463,169</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 22.

The notes on pages 15 to 30 form an integral part of these financial statements.

# CMSS

(Registration number: 1402217)  
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	14	55,163	66,872
Investments	15	<u>515</u>	<u>376</u>
		<u>55,678</u>	<u>67,248</u>
<b>Current assets</b>			
Stocks	16	340	340
Debtors	17	218,591	295,032
Cash at bank and in hand		<u>1,342,517</u>	<u>1,138,780</u>
		1,561,448	1,434,152
<b>Creditors: Amounts falling due within one year</b>	18	<u>(44,382)</u>	<u>(37,855)</u>
<b>Net current assets</b>		<u>1,517,066</u>	<u>1,396,297</u>
<b>Net assets</b>		<u>1,572,744</u>	<u>1,463,545</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	22	20,992	77,138
<b>Unrestricted income funds</b>			
Revaluation reserve		515	376
Unrestricted Funds		<u>1,551,237</u>	<u>1,386,031</u>
Total unrestricted funds		<u>1,551,752</u>	<u>1,386,407</u>
<b>Total funds</b>	22	<u>1,572,744</u>	<u>1,463,545</u>

The financial statements on pages 11 to 30 were approved by the trustees, and authorised for issue on 26/11/25..... and signed on their behalf by:

  
Mrs J Burton  
Trustee

The notes on pages 15 to 30 form an integral part of these financial statements.

# CMSS

## Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net cash income/(expenditure)		109,060	(127,370)
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation		14,918	15,049
Investment income	5	(39,289)	(33,619)
Loss on disposal of fixed assets held for the charity's own use	9	143	-
		<u>84,832</u>	<u>(145,940)</u>
<b>Working capital adjustments</b>			
Decrease in debtors	17	76,441	122,524
Increase/(decrease) in creditors	18	<u>6,527</u>	<u>(2,130)</u>
Net cash flows from operating activities		<u>167,800</u>	<u>(25,546)</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	5	39,275	33,609
Purchase of tangible fixed assets	14	(3,352)	(344)
Income from dividends	5	<u>14</u>	<u>10</u>
Net cash flows from investing activities		<u>35,937</u>	<u>33,275</u>
Net increase in cash and cash equivalents		203,737	7,729
Cash and cash equivalents at 1 April		<u>1,138,780</u>	<u>1,131,051</u>
Cash and cash equivalents at 31 March		<u><u>1,342,517</u></u>	<u><u>1,138,780</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 15 to 30 form an integral part of these financial statements.



## CMSS

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 1 Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £5 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Fawley House  
2 Regatta Place  
Marlow Road  
Bourne Emd  
Buckinghamshire  
SL8 5TD

The principal place of business is:

Wiltshire Lane  
Northwood Hills  
Pinner  
Middlesex  
HA5 2NB

Authorised for issue date

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared 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 (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### Basis of preparation

CMSS meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

## **CMSS**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### **Income and endowments**

Fees from local authorities and fees received direct from clients relate to the provision of services provided by the Centre with respect to clients attending the Centre and other community based locations, and are recognised in the accounting period to which the fees relate on a receivable basis.

Deferred income consists of funds received in advance of related expenditure which is to be incurred in a later period, or set aside to cover expenditure arising in a later period which was previously expected to be incurred in the period in which the funds were received.

#### ***Donations and legacies***

Voluntary income including donations, legacies and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Other trading activities***

Fundraising income is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

#### ***Investment income***

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### ***Other income***

Other income is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

#### **Expenditure**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

#### ***Raising funds***

These are costs incurred in attracting voluntary income.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

## CMSS

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management, trustees's meetings and reimbursed expenses and also including associated staff and depreciation costs.

The costs relating to rent, utilities, insurance, legal and professional fees, bank charges have been apportioned between charitable activities expenses and governance of the charity to reflect the proportion of office space used by governance related personnel as follows:

Charitable activities expenditure - 95%  
Governance of the charity - 5%

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 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.

#### Tangible fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	10% straight line basis
Furniture, fittings and equipment	Evenly over 4 to 10 years
Building and centre	Evenly over 4 to 10 years

#### Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

#### Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

## **CMSS**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### **Trade debtors**

Trade debtors are amounts due from clients for services performed in the ordinary course of the charity's activities. Trade debtors are recognised at the transaction price less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of the charity's activities from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities. Trade creditors are recognised at the transaction price.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

## CMSS

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

#### **3 Income from donations and legacies**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Donations and legacies;				
Donations from individuals	20,762	200	20,962	2,100
	<u>20,762</u>	<u>200</u>	<u>20,962</u>	<u>2,100</u>

#### **4 Income from charitable activities**

	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Subscription	180	180	-
Fees	744,433	744,433	725,433
Fundraising income	-	-	200
	<u>744,613</u>	<u>744,613</u>	<u>725,633</u>

# CMSS

## Notes to the Financial Statements for the Year Ended 31 March 2025

### 5 Investment income

	Unrestricted	Total	Total
	General	2025	2024
	£	£	£
Income from dividends;			
Dividends received from listed investments	14	14	10
Interest receivable and similar income;			
Interest receivable on bank deposits	39,275	39,275	33,609
	39,289	39,289	33,619

### 6 Other income

	Total	Total
	2025	2024
	£	£
Gains on sale of tangible fixed assets for charity's own use	-	1,000

### 7 Expenditure on charitable activities

		Unrestricted		Total	Total
	Note	General	Restricted	2025	2024
		£	£	£	£
Bank charges		522	-	522	729
Establishment costs		116,199	-	116,199	129,947
Repairs and maintenance		38,751	-	38,751	36,582
Conductive Education Costs		21,391	-	21,391	24,882
Horticultural expenditure		2,706	-	2,706	9,082
Sundry and other costs		1,864	-	1,864	2,611
Cleaning		20,587	-	20,587	16,066
Motor expenses		46,951	-	46,951	63,919
Client fares, expenses and meals		4,501	-	4,501	4,457
Social fund costs		-	2,040	2,040	1,821
Depreciation, amortisation and other similar costs		10,755	4,163	14,918	15,049
Staff costs		328,601	-	328,601	489,610
Allocated support costs	8	13,688	-	13,688	20,750
Governance costs	8	68,224	-	68,224	62,904

# CMSS

## Notes to the Financial Statements for the Year Ended 31 March 2025

Note	Unrestricted		Total	Total
	General	Restricted	2025	2024
	£	£	£	£
Legal, professional and consultancy costs	14,718	-	14,718	11,313
Loss on sale of tangible fixed assets held for charity's own use	-	143	143	-
	<u>689,458</u>	<u>6,346</u>	<u>695,804</u>	<u>889,722</u>

### 8 Analysis of governance and support costs

#### Governance costs

	Unrestricted funds	Total	Total
	General	2025	2024
	£	£	£
Audit fees			
Audit of the financial statements	6,240	6,240	5,760
Other fees paid to auditors	5,638	5,638	5,557
Legal fees	2,446	2,446	2,739
Other governance costs	53,900	53,900	48,848
	<u>68,224</u>	<u>68,224</u>	<u>62,904</u>

### 9 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2025	2024
	£	£
Audit fees	6,240	5,760
Loss on disposal of fixed assets held for the charity's own use	143	-
Depreciation of fixed assets	<u>14,918</u>	<u>15,049</u>

### 10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

## CMSS

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 11 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
<b>Staff costs during the year were:</b>		
Wages and salaries	290,442	377,058
Social security costs	19,012	27,973
Pension costs	16,795	19,962
Compensation payments	-	61,845
Other staff costs	2,352	2,772
	<u>328,601</u>	<u>489,610</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Charitable activities	<u>15</u>	<u>17</u>

11 (2024 - 12) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £92,052 (2024 - £79,495).

#### 12 Auditors' remuneration

	2025 £	2024 £
Audit of the financial statements	<u>6,240</u>	<u>5,760</u>
<b>Other fees to auditors</b>		
All other non-audit services	<u>5,638</u>	<u>5,557</u>



## CMSS

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 14 Tangible fixed assets

	Building and Centre £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 April 2024	309,920	238,029	168,938	716,887
Additions	1,129	2,223	-	3,352
Disposals	-	(12,996)	-	(12,996)
At 31 March 2025	<u>311,049</u>	<u>227,256</u>	<u>168,938</u>	<u>707,243</u>
<b>Depreciation</b>				
At 1 April 2024	277,171	216,838	156,006	650,015
Charge for the year	7,645	4,106	3,167	14,918
Eliminated on disposals	-	(12,853)	-	(12,853)
At 31 March 2025	<u>284,816</u>	<u>208,091</u>	<u>159,173</u>	<u>652,080</u>
<b>Net book value</b>				
At 31 March 2025	<u>26,233</u>	<u>19,165</u>	<u>9,765</u>	<u>55,163</u>
At 31 March 2024	<u>32,749</u>	<u>21,191</u>	<u>12,932</u>	<u>66,872</u>

Included within the net book value of land and buildings above is £nil (2024: £nil) in respect of freehold land and buildings and £26,233 (2024: £32,749) in respect of short leaseholds.

#### 15 Fixed asset investments

	2025 £	2024 £
Other investments	<u>515</u>	<u>376</u>

## CMSS

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### Other investments

	Listed investments £	Total £
<b>Cost or Valuation</b>		
At 1 April 2024	376	376
At 31 March 2025	376	376
<b>Provision for impairment</b>		
Charge for year	(139)	(139)
At 31 March 2025	(139)	(139)
<b>Net book value</b>		
At 31 March 2025	515	515
At 31 March 2024	376	376

#### 16 Stock

	2025 £	2024 £
Stocks	340	340

#### 17 Debtors

	2025 £	2024 £
Trade debtors	39,208	46,558
Prepayments and accrued income	179,383	248,474
	218,591	295,032

Prepayments and accrued income includes £128,333 (2024: £198,333) relating to prepaid rent. See note 19 for further details.

## CMSS

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 18 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	12,741	18,426
Other taxation and social security	6,156	5,488
Accruals and deferred income	25,485	13,941
	<u>44,382</u>	<u>37,855</u>

#### 19 Obligations under leases and hire purchase contracts

##### Operating lease commitments

The trustees signed a new 10 year lease on 1 February 2017. The rent payable for the lease period was paid in advance in full therefore there is no financial commitment in this respect at the balance sheet date. Included within prepayments is £128,333 (2024: £198,333) for rent paid in advance, with £70,000 recoverable within one year and £158,333 recoverable after more than one year.

The value of non-cancellable operating lease payments recognised as an expense during the year was £70,000 (2024: £70,000).

#### 20 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £16,795 (2024 - £19,962) and this expense has been allocated in full to unrestricted funds on the basis that it relates entirely to the running of the centre.

#### 21 Reserves

	Unrestricted revaluation reserve £	Total £
At 1 April 2024	376	376
Unrealised gain on investments	139	139
At 31 March 2025	<u>515</u>	<u>515</u>
	Unrestricted revaluation reserve £	Total £
At 1 April 2024	292	292
Unrealised gain on investments	84	84
At 31 March 2025	<u>376</u>	<u>376</u>

# CMSS

## Notes to the Financial Statements for the Year Ended 31 March 2025

### 22 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted fund	352,008	804,664	(689,458)	50,000	-
Revaluation reserve	376	-	-	-	139
	<u>352,384</u>	<u>804,664</u>	<u>(689,458)</u>	<u>50,000</u>	<u>139</u>
<i>Designated</i>					
Motor vehicle replacement fund	80,000	-	-	60,000	-
Capital expenditure fund	100,000	-	-	-	-
Building development and maintenance fund	175,000	-	-	-	-
Pension fund	60,000	-	-	(60,000)	-
Building future needs fund	500,000	-	-	-	-
New initiatives fund	64,000	-	-	-	-
Conductive education fund	55,023	-	-	-	-
	<u>1,034,023</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total unrestricted funds</b>	<u>1,386,407</u>	<u>804,664</u>	<u>(689,458)</u>	<u>50,000</u>	<u>139</u>
<b>Restricted funds</b>					
Social fund	8,163	200	(2,039)	-	-
Memorial fund	11,872	-	(3,369)	-	-
Parkinsons fund	50,000	-	-	(50,000)	-
Garden fund	7,103	-	(938)	-	-
	<u>77,138</u>	<u>200</u>	<u>(6,346)</u>	<u>(50,000)</u>	<u>-</u>
<b>Total restricted funds</b>	<u>77,138</u>	<u>200</u>	<u>(6,346)</u>	<u>(50,000)</u>	<u>-</u>
<b>Total funds</b>	<u>1,463,545</u>	<u>804,864</u>	<u>(695,804)</u>	<u>-</u>	<u>139</u>

# CMSS

## Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 31 March 2025 £
<b>Unrestricted funds</b>	
<i>General</i>	
Unrestricted fund	517,214
Revaluation reserve	515
	<u>517,729</u>
<i>Designated</i>	
Motor vehicle replacement fund	140,000
Capital expenditure fund	100,000
Building development and maintenance fund	175,000
Pension fund	-
Building future needs fund	500,000
New initiatives fund	64,000
Conductive education fund	55,023
	<u>1,034,023</u>
<b>Total unrestricted funds</b>	<u>1,551,752</u>
<b>Restricted funds</b>	
Social fund	6,324
Memorial fund	8,503
Parkinsons fund	-
Garden fund	6,165
	<u>20,992</u>
<b>Total restricted funds</b>	<u>20,992</u>
<b>Total funds</b>	<u>1,572,744</u>

# CMSS

## Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>					
<i><b>General</b></i>					
Unrestricted fund	474,389	761,352	(883,733)	-	352,008
Revaluation reserve	292	-	-	84	376
	<u>474,681</u>	<u>761,352</u>	<u>(883,733)</u>	<u>84</u>	<u>352,384</u>
<i><b>Designated</b></i>					
Motor vehicle replacement fund	80,000	-	-	-	80,000
Capital expenditure fund	100,000	-	-	-	100,000
Building development and maintenance fund	175,000	-	-	-	175,000
Pension fund	60,000	-	-	-	60,000
Building future needs fund	500,000	-	-	-	500,000
New initiatives fund	64,000	-	-	-	64,000
Conductive education fund	55,023	-	-	-	55,023
	<u>1,034,023</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,034,023</u>
<b>Total unrestricted funds</b>	<u>1,508,704</u>	<u>761,352</u>	<u>(883,733)</u>	<u>84</u>	<u>1,386,407</u>
<b>Restricted</b>					
Social fund	8,984	1,000	(1,821)	-	8,163
Memorial fund	15,102	-	(3,230)	-	11,872
Parkinsons fund	50,000	-	-	-	50,000
Garden fund	8,041	-	(938)	-	7,103
	<u>82,127</u>	<u>1,000</u>	<u>(5,989)</u>	<u>-</u>	<u>77,138</u>
<b>Total restricted funds</b>	<u>82,127</u>	<u>1,000</u>	<u>(5,989)</u>	<u>-</u>	<u>77,138</u>
<b>Total funds</b>	<u>1,590,831</u>	<u>762,352</u>	<u>(889,722)</u>	<u>84</u>	<u>1,463,545</u>

## CMSS

### Notes to the Financial Statements for the Year Ended 31 March 2025

The specific purposes for which the funds are to be applied are as follows:

The Designated funds have been created by the Trustees to be used as detailed in the names.

The Restructured funds held are for;

#### Social Fund

The social fund has been established to allow clients of the centre the opportunity to go on holidays and to enjoy other social activities.

#### Memorial Fund

The memorial fund was established from specific donations towards the costs of a lasting memorial at the centre for two former clients.

#### Parkinsons Fund

The Parkinsons fund has been established from specific donations towards the costs of providing conducive education and other activities for Parkinsons sufferers within the centre. During the year it was found that there was no restriction on the £50,000 donation received for this therefore we have made a transfer to unrestricted funds during the year.

#### Garden Fund

The Garden fund was established from specific donations towards the cost of improving the garden area.

### 23 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	45,698	9,465	55,163
Fixed asset investments	515	-	515
Current assets	1,549,921	11,527	1,561,448
Current liabilities	(44,382)	-	(44,382)
Total net assets	<u>1,551,752</u>	<u>20,992</u>	<u>1,572,744</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	53,101	13,771	66,872
Fixed asset investments	376	-	376
Current assets	1,370,785	63,367	1,434,152
Current liabilities	(37,855)	-	(37,855)
Total net assets	<u>1,386,407</u>	<u>77,138</u>	<u>1,463,545</u>

## CMSS

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 24 Analysis of net funds

	At 1 April 2024 £	Financing cash flows £	At 31 March 2025 £
Cash at bank and in hand	1,138,780	203,737	1,342,517
Net debt	1,138,780	203,737	1,342,517
	At 1 April 2023 £	Financing cash flows £	At 31 March 2024 £
Cash at bank and in hand	1,131,051	7,729	1,138,780
Net debt	1,131,051	7,729	1,138,780

#### 25 Related party transactions

There were no related party transactions in the year.