

SOLENT MULTIPLE SCLEROSIS THERAPIES LTD

England & Wales · Charity number 299545

Details

Other names PORTSMOUTH FRIENDS OF ARMS LIMITED

Status Registered

Legal form Charitable company

Company number [02215154](#)

Registered 1988-08-04

Register [View on the Charity Commission register](#)

Contact

Address Bradbury House
56 Hewett Road
Portsmouth
Hampshire
PO2 0QP

Phone 02392699116

Email info@solentmstc.org.uk

Website www.solentmstc.org.uk

Activities

Objects: (1) TO AID AND IMPROVE FOR THE PUBLIC BENEFIT IN THE AREA OF BENEFIT THE CONDITION OF THOSE SUFFERING FROM MULTIPLE SCLEROSIS BY ANY LAWFUL MEANS. (2) BY BRINGING TOGETHER PERSONS SUFFERING FROM MULTIPLE SCLEROSIS AND PERSONS INTERESTED IN MULTIPLE SCLEROSIS. FOR FURTHER DETAILS SEE CLAUSE 34 OF MEMORANDUM AND ARTICLES.

Activities: WE PROVIDE THERAPIES- HIGH DOSAGE OXYGEN THERAPY, PHYSIOTHERAPY, OSTEOPATHY, SHIATSU, REFLEXOLOGY AND APS PAIN RELIEF THERAPY TO PEOPLE WITH MULTIPLE SCLEROSIS IN OUR TARGET GEOGRAPHIC AREA. WE OFFER ADVICE AND SUPPORT AND A COMMUNITY BUILDING FOR OUR SERVICE USERS.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, Other Charitable Purposes
- **Who:** People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** HAMPSHIRE, EAST SUSSEX AND WEST SUSSEX
- Dorset
- Hampshire
- Isle Of Wight
- Portsmouth City
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£156,311	£167,699	-	-
2024-03-31	£147,273	£147,408	-	-
2023-03-31	£146,055	£131,602	-	-
2022-03-31	£95,876	£113,633	-	-
2021-03-31	£69,858	£98,194	-	-

Trustees

Name	Role	Appointed
Robert Hayter	Chair	2023-07-21
Amy Sandford		2020-11-13
Angie Alexander		2016-12-09
Catriona Alexander		2023-07-17
Karen Silman		2024-07-19
Kenneth William Ebbens		2024-11-15
Linda Rickman		2023-07-21
PAUL CHRISTOPHER LEE		
Ruth Moorhen		2020-11-13

SOLENT MULTIPLE SCLEROSIS THERAPIES LTD

England & Wales - Charity number 299545

Accounts

**Solent Multiple Sclerosis
Therapies Limited**

Financial Accounts for the Period Ended

31 March 2025

Company Registration Number: 2215154

Solent Multiple Sclerosis Therapies Limited
Report and Accounts for the Period Ended 31 March 2025

CONTENTS	PAGES
Report of the Directors	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Income and Expenditure Account	4
Balance Sheet	5-6
Notes to the Accounts	7-10

The following pages do not form part of the statutory accounts.

Summary Income and Expenditure Account	11
Income Detail	12
Physio/Osteo/Reflex/Shiatsu analysis	13
Bank Balances	14
Fixed Assets	15
Detailed Income and Expenditure Account	16

Solent Multiple Sclerosis Therapies Limited
Accounts for the Period Ended 31 March 2025

Trustees R Hayter - Acting Chairman

P Lee
A Alexander
S Emery
A Sandford
R Moorhead
K Ebbens
K Silman
L Rickman
C Alexander

Registered Office Bradbury House
56 Hewett Road
North End
Portsmouth
Hampshire
PO2 0QP

Bankers Lloyds TSB plc
80 London Road
North End
Portsmouth
Hampshire
PO2 0LX

Company Number 2215154

Accountants Hunter Simmons Ltd
EMP Building, Unit 1
4 Solent Road
Havant
Hampshire
PO9 1JH

Solent Multiple Sclerosis Therapies Limited
Report of the Directors for the Period Ended 31 March 2025

Report of the Directors

The directors herewith present the accounts for the period ended 31 March 2025.

Activities of the Company

The company's principal activity is to aid the condition of those suffering from multiple sclerosis by providing guidance, practical support and therapy to those such persons.

Directors

The directors of the company throughout the year were as follows:

P Lee	A Alexander	R Hayter
A Sandford	S Emery	K Ebbens
C Alexander	R Moorhen	K Silman
L Clarke	L Rickman	

The directors do not hold any shares in the company.

Charitable Status

The company is a registered charity with the Charity Commissioners in England and Wales.

Company Number and Charity Number

The company registered number is 2215154 and the Registered Charity number is 299545.

Governing Document

The governing document is the Memorandum and Articles of Association.

Trustees

The directors have produced a Directors' Report as required by Company Law instead of a Trustees' Report.

Registered Office

The registered office of the charity is Bradbury House, 56 Hewett Road, North End, Portsmouth, Hampshire PO2 0QP.

Exemptions

Advantage has been taken in the preparation of the Directors' Report of the special exemptions applicable to small companies conferred by Part 15 of the Companies Act 2006.

By Order of the Board


.....R Hayter - Chairman

Dated 16 MAY 2025.....

Independent Examiner's Report to the Trustees of Solent Multiple Sclerosis Therapies Limited

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that that accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by Charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)]

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.



Sean Hunter, FFP FIPA
Institute of Financial Accountants
Membership Number: 232174

Hunter Simmons Ltd
EMP Building, Unit 1
4 Solent Road
Havant
Hampshire
PO9 1JH

Date 16 MAY 2025

Solent Multiple Sclerosis Therapies Limited
Statement of Financial Activities
For the Period Ended 31 March 2025

	Notes	Mar-25 £	Mar-24 £
General Fund			
Incoming Resources:			
Donations:			
Donations and Gifts		155,102	145,623
Investment Income		1,209	1,650
Income from trading activities: Related to objects of the charity		0	0
Total incoming resources		<u>156,311</u>	<u>147,273</u>
Resources Expended:			
Direct Charitable Expenditure		56,545	47,676
Fund Raising and Publicity		11,390	6,801
Management and Administration	3	99,763	92,931
Total resources expended	4	<u>167,698</u>	<u>147,408</u>
Net incoming resources	5	(11,387)	(135)
Balances at 31 March 2024		343,285	343,420
Balances at 31 March 2025		<u>331,898</u>	<u>343,285</u>

Solent Multiple Sclerosis Therapies Limited
Income and Expenditure Account
For the Period Ended 31 March 2025

	Mar-25	Mar-24
	£	£
Total Income from continuing operations	156,311	147,273
Total expenditure from continuing operations	167,698	147,408
Net income/(expenditure) for the year	<u>(11,387)</u>	<u>(135)</u>

There are no recognised gains or losses in 2025 or 2024 other than the net income for the years.

The notes on pages 7 to 10 form part of these accounts

Solent Multiple Sclerosis Therapies Limited
Balance Sheet
As at 31 March 2025

	Notes	Mar-25		Mar-24	
		£	£	£	£
Fixed Assets					
Tangible Assets	8		209,416		219,115
Current Assets					
Stocks	9		-		-
Prepayments			3,261		3,375
Cash at Bank and in Hand			146,591		145,829
			<u>149,852</u>		<u>149,204</u>
Creditors: Amounts due within one year					
Other creditors	10		<u>8,282</u>		<u>5,946</u>
Net Current Assets			141,570		143,258
Total Net Assets			<u>350,986</u>		<u>362,373</u>
Fund Balances					
Income and Expenditure Account			331,898		343,285
Reserved Capital			3,200		3,200
Operating Reserve Account			15,888		15,888
Total Fund Balances			<u>350,986</u>		<u>362,373</u>

The Balance Sheet continues on the following page
The notes on pages 7 to 10 form part of these accounts

Solent Multiple Sclerosis Therapies Limited
Balance Sheet (continued)
As at 31 March 2025

Directors' Statement

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies, for the period ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

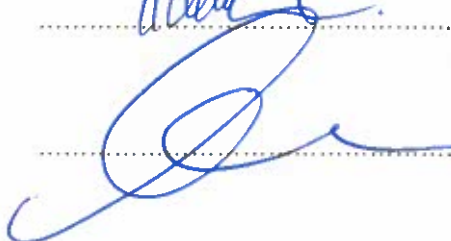
The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These accounts were approved on...16 MAY 2025.....


..... R Hayter - Director


..... K Ebbens - Director

The notes on pages 7 to 10 form part of these accounts

Solent Multiple Sclerosis Therapies Limited
Notes to the Accounts
For the Period Ended 31 March 2025

1 ACCOUNTING POLICIES

Basis of Accounting

These accounts have been prepared on the basis of the historical cost convention in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and with applicable Accounting Standards, the Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005) and the Charities Act 1993.

Incoming Resources

Incoming resources are reported gross.

Legacies and Donations

Legacies and donations are accounted for when the resources are receivable or when the charity's entitlement is legally enforceable. Legacies received in the form of property and investments are credited at the lower of probate and market value. Other gifts in kind are included in the accounts at market value. Assets for distribution are recognised only when distributed; assets given for use by the charity are recognised when receivable; stocks of unsold donated goods are not valued for balance sheet purposes.

Grants Receivable

Grants are recognised when receivable.

Direct Charitable Expenditure, Fund Raising, Management and Administration

Direct charitable expenditure comprises all expenditure directly relating to the objects of the charity. When necessary, costs are allocated between direct charitable expenditure fund-raising and management and administration on the basis of apportionment of the relevant expenditure.

Life Subscriptions

There are no life subscriptions

Commitments

Commitments made by the directors that are legally binding have been accrued. Those that are not legally binding have not been charged in the accounts, but disclosed in note 11.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost.

Depreciation is provided over the expected useful lives of each category of tangible fixed asset as follows:

Furniture and Office Equipment	25% on net book value
Plant and Equipment	25% on net book value
Buildings	Depreciated to reflect a valuation of £35000
Improvements to Freehold Property	2% on cost

The Compression Chamber and previous improvements to Freehold Property are fully depreciated.

Freehold Land has not been depreciated.

Solent Multiple Sclerosis Therapies Limited
Notes to the Accounts
For the Period Ended 31 March 2025

1 ACCOUNTING POLICIES (continued)

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for any obsolete or slow-moving items. Cost includes direct materials, labour and overheads incurred in providing each service. Net realisable value is based on estimated selling price less selling costs.

Cash Flow Statement

The company has taken advantage of the exemption in the Financial Reporting Standard 1 from the requirement to disclose a Statement of Cash Flows on the grounds that it is a small company.

2 INVESTMENT INCOME

	Mar-25	Mar-24
	£	£
Bank Interest Receivable	<u>1,209</u>	<u>1,650</u>

3 MANAGEMENT AND ADMINISTRATION

	Mar-25	Mar-24
	£	£
Central Management and Administration	<u>99,763</u>	<u>92,931</u>

4 ANALYSIS OF TOTAL RESOURCES EXPENDED

	Mar-25	Mar-24
	£	£
Salaries	86,092	79,546
Utilities	3,790	3,441
Supplies	68,117	53,369
Depreciation/Loss on disposal	9,699	11,052
	<u>167,698</u>	<u>147,408</u>

5 NET INCOMING RESOURCES

	Mar-25	Mar-24
	£	£
This is stated after charging:		
Depreciation/Loss on disposal	<u>9,699</u>	<u>11,052</u>

Solent Multiple Sclerosis Therapies Limited
Notes to the Accounts
For the Period Ended 31 March 2025

6 INTEREST PAYABLE LESS RECEIVABLE

	Mar-25	Mar-24
	£	£
Bank Interest Receivable	<u>1,209</u>	<u>1,650</u>

7 TAXATION

No corporation tax is payable as the company is a registered charity.

8 TANGIBLE FIXED ASSETS

	Imp's to Freehold Property	Freehold Property	Com- pression Chamber	Plant and Equipment	Furniture and Office Equipment	Total
Cost						
Brought Forward	254,222	39,884	22,244	69,226	6,576	392,152
Additions						-
Disposals				-	7,150	-
Carried Forward	<u>254,222</u>	<u>39,884</u>	<u>22,244</u>	<u>62,076</u>	<u>6,576</u>	<u>385,002</u>
Depreciation						
Brought Forward	80,317	4,884	22,244	62,511	3,081	173,037
Charge for the year	5,084			1,680	874	7,638
Eliminated on disp's				-	5,089	-
Carried Forward	<u>85,401</u>	<u>4,884</u>	<u>22,244</u>	<u>59,102</u>	<u>3,955</u>	<u>175,586</u>
Net Book Value						
At 31.03.25	<u>168,821</u>	<u>35,000</u>	<u>-</u>	<u>2,974</u>	<u>2,621</u>	<u>209,416</u>
At 31.03.24	<u>173,905</u>	<u>35,000</u>	<u>-</u>	<u>6,715</u>	<u>3,495</u>	<u>219,115</u>

The Improvements to Freehold Property represent the costs incurred for the major refurbishment of the Therapy Centre at Hewett Road, North End, Portsmouth.

The works were completed in 2008.

9 STOCK

	Mar-25	Mar-24
	£	£
Goods for resale	<u>-</u>	<u>-</u>

Solent Multiple Sclerosis Therapies Limited
Notes to the Accounts
For the Period Ended 31 March 2025

10 CREDITORS: AMOUNTS DUE WITHIN ONE YEAR

	Mar-25	Mar-24
	£	£
Taxation and social security	1,779	4,852
Accruals	3,667	1,094
Other creditors	2,836	-
	<u>8,282</u>	<u>5,946</u>

11 LIMITED LIABILITY

Every member of the company undertakes to contribute to the assets of the company, in the event of the company being wound up, an amount not exceeding £1.

**Solent Multiple Sclerosis Therapies Limited
Summary Income and Expenditure Account
For the Period Ended 31 March 2025**

	Mar-25 £	Mar-24 £
Income	156,311	147,273
	<u>156,311</u>	<u>147,273</u>
Expenditure		
Oxygen	9,519	8,207
Splints	0	0
Salaries	86,092	79,546
Building and Equipment Repairs and Renewals	12,860	13,195
Utilities	3,790	3,441
General Office and Running Costs	12,367	8,931
Insurance Premiums	4,512	4,294
Diet Supplements, Vitamins and Goods for Resale	537	838
Provision of Physio and Therapists	20,410	11,504
Fund Raising Expenses	6,612	5,127
Professional Fees	1,300	1,273
HMRC Penalty	0	0
Depreciation	9,699	11,052
	<u>167,698</u>	<u>147,408</u>
Net Surplus/(Deficit) for the Year	<u>(11,387)</u>	<u>(135)</u>

Solent Multiple Sclerosis Therapies Limited
Income Detail
For the Period Ended 31 March 2025

	Mar-25	Mar-24
	£	£
Bank interest	1,209	1,650
Book sales (Ziffit)	364	364
Bonus ball	1,256	920
Collections	354	1,005
Community events	21,025	6,759
Corporate grants	7,474	11,644
Direct debit donations	1,626	1,445
Ebay/Vinted/Charity Shop	19,442	15,445
EPO/APS/Masks	969	1,506
Gift aid	3,162	2,394
HDOT donation	63,430	68,587
Individual donations	4,695	5,747
Inductions	3,358	2,625
Masons donations	-	-
Membership	7,454	6,580
National lottery grant	-	-
Office bottles	2,960	506
Physio donation	7,952	5,353
Portsmouth lottery	260	328
Reflex donations	7,767	7,169
Solar panel payment	1,484	1,923
Sponsored events	70	5,323
Trust donations	-	-
	<u>156,311</u>	<u>147,273</u>

Solent Multiple Sclerosis Therapies Limited
Therapy Analysis
For the Period Ended 31 March 2025

	Donations	Costs	Surplus/ (Deficit)
	£	£	£
Physio	7,952	6,670	1,282
Osteo	0	0	0
Reflex	7,767	6,703	1,064
	<u>15,719</u>	<u>13,373</u>	<u>2,346</u>

Solent Multiple Sclerosis Therapies Limited
Bank Analysis
For the Period Ended 31 March 2025

	Mar-25	Mar-24
Lloyds TSB		
Current account	58,015	8,378
CAF Bank accounts		
CAFCash account	-	22,493
Scottish Widows Bank	1,069	1,053
Air Receiver & Deluge Tank Fund	-	26,864
HDOT chamber emergency replacement reserve	87,215	86,415
Paypal	88	14
Total Bank Balances	<u>146,387</u>	<u>145,217</u>
Cash in hand	204	612
Total Bank and Cash	<u>146,591</u>	<u>145,829</u>
Balance per accounts	146,591	145,829

Solent Multiple Sclerosis Therapies Limited
Fixed Assets
For the Period Ended 31 March 2025

	Imp's to Freehold Property	Freehold Property	Com- pression Chamber	Plant and Equipment	Furniture and Office Equipment	Total
Cost						
Brought Forward	254,222	39,884	22,244	69,226	6,576	392,152
Additions	-	-	-	-	-	-
Disposals	-	-	-	7,150	-	7,150
Carried Forward	<u>254,222</u>	<u>39,884</u>	<u>22,244</u>	<u>62,076</u>	<u>6,576</u>	<u>385,002</u>
Depreciation						
Brought Forward	80,317	4,884	22,244	62,511	3,081	173,037
Charge for the year	5,084	-	-	1,680	874	7,638
Eliminated on disp's	-	-	-	5,089	-	5,089
Carried Forward	<u>85,401</u>	<u>4,884</u>	<u>22,244</u>	<u>59,102</u>	<u>3,955</u>	<u>175,586</u>
Net Book Value						
At 31.03.25	<u>168,821</u>	<u>35,000</u>	<u>-</u>	<u>2,974</u>	<u>2,621</u>	<u>209,416</u>
At 31.03.24	<u>173,905</u>	<u>35,000</u>	<u>-</u>	<u>6,715</u>	<u>3,495</u>	<u>219,115</u>

Solent Multiple Sclerosis Therapies Limited
Detailed Income and Expenditure Account
For the Period Ended 31 March 2025

		Mar-25 £	Mar-24 £
Income		156,311	147,273
		<u>156,311</u>	<u>147,273</u>
Direct Costs			
Fund Raising Costs		6,612	5,127
Provision of Physio and Therapists	20,410		
less contribution	<u>0</u>	20,410	11,504
Oxygen	9,519		
less contribution	<u>0</u>	9,519	8,207
Splints		0	0
EPO		537	838
Payroll Costs		<u>86,092</u>	<u>79,546</u>
		<u>123,170</u>	<u>105,222</u>
Gross Surplus		33,141	42,051
Overheads			
Building and Equipment Repairs and Renewals		12,860	13,195
Utilities		3,790	3,441
General Office and Running Costs		12,367	8,931
Professional Fees		1,300	1,273
HMRC Penalty		0	0
Depreciation/Loss on disposal		9,699	11,052
Insurance		<u>4,512</u>	<u>4,294</u>
		<u>44,528</u>	<u>42,186</u>
Net Surplus/(Deficit) for the year		<u>(11,387)</u>	<u>(135)</u>
Building and Equipment Repairs and Renewals			
Repairs and Maintenance			
Building		8,745	13,915
Chamber		<u>4,115</u>	<u>0</u>
		<u>12,860</u>	<u>13,915</u>
General Office and Running Costs			
Staff Training		1,022	0
Miscellaneous		1,103	848
Telephone		819	994
Postage and Stationery		708	480
Computer Costs		4,223	3,472
Subscriptions		480	220
Bank charges		323	314
Cleaning and Hygiene		<u>3,689</u>	<u>2,603</u>
		<u>12,367</u>	<u>8,931</u>

SOLENT MULTIPLE SCLEROSIS THERAPIES LTD

England & Wales - Charity number 299545

Accounts

**Solent Multiple Sclerosis
Therapies Limited**

Financial Accounts for the Period Ended

31 March 2024

Company Registration Number: 2215154

Solent Multiple Sclerosis Therapies Limited
Report and Accounts for the Period Ended 31 March 2024

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Solent Multiple Sclerosis Therapies Limited
Accounts for the Period Ended 31 March 2024

Trustees G Woodhouse - Acting Chairman
 D Revill - Company Secretary

P Lee
S Stroud
A Alexander
S Emery
A Sandford
E Woodhouse
R Moorhead
D Revill

Registered Office Bradbury House
 56 Hewett Road
 North End
 Portsmouth
 Hampshire
 PO2 0QP

Bankers Lloyds TSB plc
 80 London Road
 North End
 Portsmouth
 Hampshire
 PO2 0LX

 CAF Bank Limited
 25 Kings Hill Avenue
 Kings Hill
 West Mailing
 Kent
 ME19 4JG

Company Number 2215154

Accountants Hunter Simmons Ltd
 EMP Building, Unit 1
 4 Solent Road
 Havant
 Hampshire
 PO9 1JH

Solent Multiple Sclerosis Therapies Limited
Report of the Directors for the Period Ended 31 March 2024

Report of the Directors

The directors herewith present the accounts for the period ended 31 March 2024.

Activities of the Company

The company's principal activity is to aid the condition of those suffering from multiple sclerosis by providing guidance, practical support and therapy to those such persons.

Directors

The directors of the company throughout the year were as follows:

P Lee	A Alexander	S Emery	C Alexander
A Sandford	E Woodhouse	R Moorhen	
S Stroud	G Woodhouse	D Revill	
L Clarke	L Rickman	R Hayter	

The directors do not hold any shares in the company.

Charitable Status

The company is a registered charity with the Charity Commissioners in England and Wales.

Company Number and Charity Number

The company registered number is 2215154 and the Registered Charity number is 299545.

Governing Document

The governing document is the Memorandum and Articles of Association.

Trustees

The directors have produced a Directors' Report as required by Company Law instead of a Trustees' Report.

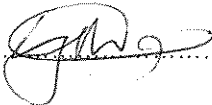
Registered Office

The registered office of the charity is Bradbury House, 56 Hewett Road, North End, Portsmouth, Hampshire PO2 0QP.

Exemptions

Advantage has been taken in the preparation of the Directors' Report of the special exemptions applicable to small companies conferred by Part 15 of the Companies Act 2006.

By Order of the Board

.....G Woodhouse - Chairman

Dated 17 MAY 2024

Independent Examiner's Report to the Trustees of Solent Multiple Sclerosis Therapies Limited

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that that accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by Charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)]

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.



Sean Hunter, FFP FIPA
Institute of Financial Accountants
Membership Number: 232174

Hunter Simmons Ltd
EMP Building, Unit 1
4 Solent Road
Havant
Hampshire
PO9 1JH

Date 17 MAY 2024

Solent Multiple Sclerosis Therapies Limited
Statement of Financial Activities
For the Period Ended 31 March 2024

	Notes	Mar-24 £	Mar-23 £
General Fund			
Incoming Resources:			
Donations:			
Donations and Gifts		145,623	145,430
Investment Income		1,650	625
Income from trading activities:			
Related to objects of the charity		0	0
Total incoming resources		<u>147,273</u>	<u>146,055</u>
Resources Expended:			
Direct Charitable Expenditure		47,676	58,597
Fund Raising and Publicity		6,801	1,574
Management and Administration	3	92,931	71,431
Total resources expended	4	<u>147,408</u>	<u>131,602</u>
Net incoming resources	5	(135)	14,453
Balances at 31 March 2023		343,420	328,967
Balances at 31 March 2024		<u>343,285</u>	<u>343,420</u>

Solent Multiple Sclerosis Therapies Limited
Income and Expenditure Account
For the Period Ended 31 March 2024

	Mar-24	Mar-23
	£	£
Total Income from continuing operations	147,273	146,055
Total expenditure from continuing operations	147,408	131,602
Net income/(expenditure) for the year	<u>(135)</u>	<u>14,453</u>

There are no recognised gains or losses in 2024 or 2023 other than the net income for the years.

Solent Multiple Sclerosis Therapies Limited
Balance Sheet
As at 31 March 2024

	Notes	Mar-24		Mar-23	
		£	£	£	£
Fixed Assets					
Tangible Assets	8		219,115		225,564
Current Assets					
Stocks	9	-		374	
Prepayments		3,375		-	
Cash at Bank and in Hand		145,829		141,805	
		<u>149,204</u>		<u>142,179</u>	
Creditors: Amounts due within one year					
Other creditors	10	<u>5,946</u>		<u>5,235</u>	
Net Current Assets			143,258		136,944
Total Net Assets			<u>362,373</u>		<u>362,508</u>
Fund Balances					
Income and Expenditure Account			343,285		343,420
Reserved Capital			3,200		3,200
Operating Reserve Account			15,888		15,888
Total Fund Balances			<u>362,373</u>		<u>362,508</u>

The Balance Sheet continues on the following page
The notes on pages 7 to 10 form part of these accounts

Solent Multiple Sclerosis Therapies Limited
Balance Sheet (continued)
As at 31 March 2024

Directors' Statement

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies, for the period ended 31 March 2024.

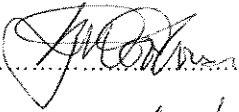
The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.


The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These accounts were approved on 17 MAY 2024


..... G Woodhouse - Director


..... R Hayter - Director

The notes on pages 7 to 10 form part of these accounts

Solent Multiple Sclerosis Therapies Limited
Notes to the Accounts
For the Period Ended 31 March 2024

1 ACCOUNTING POLICIES

Basis of Accounting

These accounts have been prepared on the basis of the historical cost convention in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and with applicable Accounting Standards, the Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005) and the Charities Act 1993.

Incoming Resources

Incoming resources are reported gross.

Legacies and Donations

Legacies and donations are accounted for when the resources are receivable or when the charity's entitlement is legally enforceable. Legacies received in the form of property and investments are credited at the lower of probate and market value. Other gifts in kind are included in the accounts at market value. Assets for distribution are recognised only when distributed; assets given for use by the charity are recognised when receivable; stocks of unsold donated goods are not valued for balance sheet purposes.

Grants Receivable

Grants are recognised when receivable.

Direct Charitable Expenditure, Fund Raising, Management and Administration

Direct charitable expenditure comprises all expenditure directly relating to the objects of the charity. When necessary, costs are allocated between direct charitable expenditure fund-raising and management and administration on the basis of apportionment of the relevant expenditure.

Life Subscriptions

There are no life subscriptions

Commitments

Commitments made by the directors that are legally binding have been accrued. Those that are not legally binding have not been charged in the accounts, but disclosed in note 11.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost.

Depreciation is provided over the expected useful lives of each category of tangible fixed asset as follows:

Furniture and Office Equipment	25% on net book value
Plant and Equipment	25% on net book value
Buildings	Depreciated to reflect a valuation of £35000
Improvements to Freehold Property	2% on cost

The Compression Chamber and previous Improvements to Freehold Property are fully depreciated.

Freehold Land has not been depreciated.

Solent Multiple Sclerosis Therapies Limited
Notes to the Accounts
For the Period Ended 31 March 2024

1 ACCOUNTING POLICIES (continued)

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for any obsolete or slow-moving items. Cost includes direct materials, labour and overheads incurred in providing each service. Net realisable value is based on estimated selling price less selling costs.

Cash Flow Statement

The company has taken advantage of the exemption in the Financial Reporting Standard 1 from the requirement to disclose a Statement of Cash Flows on the grounds that it is a small company.

2 INVESTMENT INCOME

	Mar-24	Mar-23
	£	£
Bank Interest Receivable	<u>1,650</u>	<u>625</u>

3 MANAGEMENT AND ADMINISTRATION

	Mar-24	Mar-23
	£	£
Central Management and Administration	<u>92,931</u>	<u>71,431</u>

4 ANALYSIS OF TOTAL RESOURCES EXPENDED

	Mar-24	Mar-23
	£	£
Salaries	79,546	71,431
Utilities	3,441	2,778
Supplies	53,369	48,447
Depreciation/Loss on disposal	11,052	8,946
	<u>147,408</u>	<u>131,602</u>

5 NET INCOMING RESOURCES

	Mar-24	Mar-23
	£	£
This is stated after charging:		
Depreciation/Loss on disposal	<u>11,052</u>	<u>8,946</u>

Solent Multiple Sclerosis Therapies Limited
Notes to the Accounts
For the Period Ended 31 March 2024

6 INTEREST PAYABLE LESS RECEIVABLE

	Mar-24	Mar-23
	£	£
Bank Interest Receivable	<u>1,650</u>	<u>625</u>

7 TAXATION

No corporation tax is payable as the company is a registered charity.

8 TANGIBLE FIXED ASSETS

	Imp's to Freehold Property	Freehold Property	Com- pression Chamber	Plant and Equipment	Furniture and Office Equipment	Total
Cost						
Brought Forward	254,222	39,884	22,244	74,603	6,134	397,087
Additions					4,633	4,633
Disposals			-	5,377	-	9,568
Carried Forward	<u>254,222</u>	<u>39,884</u>	<u>22,244</u>	<u>69,226</u>	<u>6,576</u>	<u>392,152</u>
Depreciation						
Brought Forward	75,233	4,884	22,244	63,306	5,856	171,523
Charge for the year	5,084			2,269	1,169	8,522
Eliminated on disp's			-	3,064	-	7,008
Carried Forward	<u>80,317</u>	<u>4,884</u>	<u>22,244</u>	<u>62,511</u>	<u>3,081</u>	<u>173,037</u>
Net Book Value						
At 31.03.24	<u>173,905</u>	<u>35,000</u>	<u>-</u>	<u>6,715</u>	<u>3,495</u>	<u>219,115</u>
At 31.03.23	<u>178,989</u>	<u>35,000</u>	<u>-</u>	<u>11,297</u>	<u>278</u>	<u>225,564</u>

The Improvements to Freehold Property represent the costs incurred for the major refurbishment of the Therapy Centre at Hewett Road, North End, Portsmouth.

The works were completed in 2008.

9 STOCK

	Mar-24	Mar-23
	£	£
Goods for resale	<u>-</u>	<u>374</u>

Solent Multiple Sclerosis Therapies Limited
Notes to the Accounts
For the Period Ended 31 March 2024

10 CREDITORS: AMOUNTS DUE WITHIN ONE YEAR	Mar-24	Mar-23
	£	£
Taxation and social security	4,852	4,263
Accruals	1,094	972
Other creditors	-	-
	<u>5,946</u>	<u>5,235</u>

11 LIMITED LIABILITY

Every member of the company undertakes to contribute to the assets of the company, in the event of the company being wound up, an amount not exceeding £1.

**Solent Multiple Sclerosis Therapies Limited
Summary Income and Expenditure Account
For the Period Ended 31 March 2024**

	Mar-24	Mar-23
	£	£
Income	147,273	146,055
	<u>147,273</u>	<u>146,055</u>
Expenditure		
Oxygen	8,207	7,704
Splints	0	0
Salaries	79,546	71,431
Building and Equipment Repairs and Renewals	13,195	12,018
Utilities	3,441	2,778
General Office and Running Costs	8,931	6,212
Insurance Premiums	4,294	4,030
Diet Supplements, Vitamins and Goods for Resale	838	75
Provision of Physio and Therapists	11,504	15,561
Fund Raising Expenses	5,127	1,574
Professional Fees	1,273	1,273
HMRC Penalty	0	0
Depreciation	11,052	8,946
	<u>147,408</u>	<u>131,602</u>
Net Surplus/(Deficit) for the Year	<u>(135)</u>	<u>14,453</u>

Solent Multiple Sclerosis Therapies Limited
Income Detail
For the Period Ended 31 March 2024

	Mar-24	Mar-23
	£	£
Bank interest	1,650	625
Book sales (Ziffit)	364	-
Bonus ball	920	1,553
Collections	1,005	-
Community events	6,759	4,040
Corporate grants	11,644	3,258
Direct debit donations	1,445	2,135
Ebay/Vinted/Charity Shop	15,445	11,223
EPO/APS/Masks	1,506	376
Gift aid	2,394	1,410
HDOT donation	68,587	62,732
Individual donations	5,747	7,379
Inductions	2,625	3,784
Masons donations	-	5,368
Membership	6,580	7,108
National lottery grant	-	8,000
Office bottles	506	643
Physio donation	5,353	9,364
Portsmouth lottery	328	-
Reflex donations	7,169	6,179
Solar panel payment	1,923	2,094
Sponsored events	5,323	8,534
Trust donations	-	250
	<u>147,273</u>	<u>146,055</u>

Solent Multiple Sclerosis Therapies Limited
Therapy Analysis
For the Period Ended 31 March 2024

	Donations	Costs	Surplus/ (Deficit)
	£	£	£
Physio	5,353	4,487	866
Osteo	0	0	0
Reflex	7,169	5,343	1,826
	<u>12,522</u>	<u>9,830</u>	<u>2,692</u>

Solent Multiple Sclerosis Therapies Limited
Bank Analysis
For the Period Ended 31 March 2024

	Mar-24	Mar-23
Lloyds TSB		
Current account	8,378	17,385
CAF Bank accounts		
CAFCash account	22,493	11,476
Scottish Widows Bank	1,053	1,040
Air Receiver & Deluge Tank Fund	26,864	26,098
HDOT chamber emergency replacement reserve	86,415	85,564
Paypal	14	242
Total Bank Balances	<u>145,217</u>	<u>141,805</u>
Cash in hand	612	-
Total Bank and Cash	<u>145,829</u>	<u>141,805</u>
Balance per accounts	145,829	141,805

Solent Multiple Sclerosis Therapies Limited
Fixed Assets
For the Period Ended 31 March 2024

	Imp's to Freehold Property	Freehold Property	Com- pression Chamber	Plant and Equipment	Furniture and Office Equipment	Total
Cost						
Brought Forward	254,222	39,884	22,244	74,603	6,134	397,087
Additions	-	-	-	-	4,633	4,633
Disposals	-	-	-	5,377	4,191	9,568
Carried Forward	<u>254,222</u>	<u>39,884</u>	<u>22,244</u>	<u>69,226</u>	<u>6,576</u>	<u>392,152</u>
Depreciation						
Brought Forward	75,233	4,884	22,244	63,306	5,856	171,523
Charge for the year	5,084	-	-	2,269	1,169	8,522
Eliminated on disp's	-	-	-	3,064	3,944	7,008
Carried Forward	<u>80,317</u>	<u>4,884</u>	<u>22,244</u>	<u>62,511</u>	<u>3,081</u>	<u>173,037</u>
Net Book Value						
At 31.03.24	<u>173,905</u>	<u>35,000</u>	<u>-</u>	<u>6,715</u>	<u>3,495</u>	<u>219,115</u>
At 31.03.23	<u>178,989</u>	<u>35,000</u>	<u>-</u>	<u>11,297</u>	<u>278</u>	<u>225,564</u>

Solent Multiple Sclerosis Therapies Limited
Detailed Income and Expenditure Account
For the Period Ended 31 March 2024

		Mar-24	Mar-23
		£	£
Income		147,273	146,055
		<u>147,273</u>	<u>146,055</u>
Direct Costs			
Fund Raising Costs		5,127	1,574
Provision of Physio and Therapists	11,504		
less contribution	<u>0</u>	11,504	15,561
Oxygen	8,207		
less contribution	<u>0</u>	8,207	7,704
Splints		0	0
EPO		838	75
Payroll Costs		<u>79,546</u>	<u>71,431</u>
		<u>105,222</u>	<u>96,345</u>
Gross Surplus		<u>42,051</u>	<u>49,710</u>
Overheads			
Building and Equipment Repairs and Renewals		13,195	12,018
Utilities		3,441	2,778
General Office and Running Costs		8,931	6,212
Professional Fees		1,273	1,273
HMRC Penalty		0	0
Depreciation/Loss on disposal		11,052	8,946
Insurance		<u>4,294</u>	<u>4,030</u>
		<u>42,186</u>	<u>35,257</u>
Net Surplus/(Deficit) for the year		<u>(135)</u>	<u>14,453</u>
Building and Equipment Repairs and Renewals			
Repairs and Maintenance			
Building		13,195	10,983
Chamber		<u>0</u>	<u>1,035</u>
		<u>13,195</u>	<u>12,018</u>
General Office and Running Costs			
Staff Training		0	522
Miscellaneous		848	1,728
Telephone		994	805
Postage and Stationery		480	132
Computer Costs		3,472	0
Subscriptions		220	100
Bank charges		314	229
Cleaning and Hygiene		<u>2,603</u>	<u>2,696</u>
		<u>8,931</u>	<u>6,212</u>

SOLENT MULTIPLE SCLEROSIS THERAPIES LTD

England & Wales - Charity number 299545

Accounts

**Solent Multiple Sclerosis
Therapies Limited**

Financial Accounts for the Period Ended

31 March 2023

Company Registration Number: 2215154

Solent Multiple Sclerosis Therapies Limited
Report and Accounts for the Period Ended 31 March 2023

CONTENTS	PAGES
Report of the Directors	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Income and Expenditure Account	4
Balance Sheet	5-6
Notes to the Accounts	7-10

The following pages do not form part of the statutory accounts.

Summary Income and Expenditure Account	11
Income Detail	12
Physio/Osteo/Reflex/Shiatsu analysis	13
Bank Balances	14
Fixed Assets	15
Detailed Income and Expenditure Account	16

Solent Multiple Sclerosis Therapies Limited
Accounts for the Period Ended 31 March 2023

Trustees	G Woodhouse - Acting Chairman D Revill - Company Secretary P Lee S Stroud A Alexander S Emery A Sandford E Woodhouse R Moorhead D Revill
Registered Office	Bradbury House 56 Hewett Road North End Portsmouth Hampshire PO2 0QP
Bankers	Lloyds TSB plc 80 London Road North End Portsmouth Hampshire PO2 0LX CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Mailing Kent ME19 4JG
Company Number	2215154
Accountants	Hunter Simmons Ltd EMP Building, Unit 1 4 Solent Road Havant Hampshire PO9 1JH

Solent Multiple Sclerosis Therapies Limited
Report of the Directors for the Period Ended 31 March 2023

Report of the Directors

The directors herewith present the accounts for the period ended 31 March 2023.

Activities of the Company

The company's principal activity is to aid the condition of those suffering from multiple sclerosis by providing guidance, practical support and therapy to those such persons.

Directors

The directors of the company throughout the year were as follows:

P Lee	A Alexander	S Emery	C Alexander
A Sandford	E Woodhouse	R Moorhen	
S Stroud	G Woodhouse	D Revill	
L Clarke	L Rickman	R Hayter	

The directors do not hold any shares in the company.

Charitable Status

The company is a registered charity with the Charity Commissioners in England and Wales.

Company Number and Charity Number

The company registered number is 2215154 and the Registered Charity number is 299545.

Governing Document

The governing document is the Memorandum and Articles of Association.

Trustees

The directors have produced a Directors' Report as required by Company Law instead of a Trustees' Report.

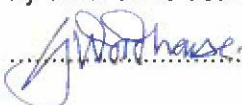
Registered Office

The registered office of the charity is Bradbury House, 56 Hewett Road, North End, Portsmouth, Hampshire PO2 0QP.

Exemptions

Advantage has been taken in the preparation of the Directors' Report of the special exemptions applicable to small companies conferred by Part 15 of the Companies Act 2006.

By Order of the Board



D Revill, Company Secretary

Dated 19/12/2023

G. Woodhouse, Chairman

Independent Examiner's Report to the Trustees of Solent Multiple Sclerosis Therapies Limited

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that that accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by Charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)]

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.



Sean Hunter, FFP FIPA
Institute of Financial Accountants
Membership Number: 232174

Hunter Simmons Ltd
EMP Building, Unit 1
4 Solent Road
Havant
Hampshire
PO9 1JH

Date... 19/12/2023

Solent Multiple Sclerosis Therapies Limited
Statement of Financial Activities
For the Period Ended 31 March 2023

	Notes	Mar-23 £	Mar-22 £
General Fund			
Incoming Resources:			
Donations:			
Donations and Gifts		145,430	94,952
Investment Income		625	924
Income from trading activities: Related to objects of the charity		0	0
Total incoming resources		<u>146,055</u>	<u>95,876</u>
Resources Expended:			
Direct Charitable Expenditure		58,597	45,134
Fund Raising and Publicity		1,574	829
Management and Administration	3	71,431	67,670
Total resources expended	4	<u>131,602</u>	<u>113,633</u>
Net incoming resources	5	14,453	(17,757)
Balances at 31 March 2022		328,967	346,724
Balances at 31 March 2023		<u>343,420</u>	<u>328,967</u>

Solent Multiple Sclerosis Therapies Limited
Income and Expenditure Account
For the Period Ended 31 March 2023

	Mar-23	Mar-22
	£	£
Total Income from continuing operations	146,055	95,876
Total expenditure from continuing operations	131,602	113,633
Net income/(expenditure) for the year	<u>14,453</u>	<u>(17,757)</u>

There are no recognised gains or losses in 2023 or 2022 other than the net income for the years.

The notes on pages 7 to 10 form part of these accounts

Solent Multiple Sclerosis Therapies Limited
Balance Sheet
As at 31 March 2023

	Notes	Mar-23		Mar-22	
		£	£	£	£
Fixed Assets					
Tangible Assets	8		225,564		231,551
Current Assets					
Stocks	9		374		374
Prepayments			-		-
Cash at Bank and in Hand			141,805		132,668
			<u>142,179</u>		<u>133,042</u>
Creditors: Amounts due within one year					
Other creditors	10		<u>5,235</u>		<u>16,538</u>
Net Current Assets			136,944		116,504
Total Net Assets			<u><u>362,508</u></u>		<u><u>348,055</u></u>
Fund Balances					
Income and Expenditure Account			343,420		328,967
Reserved Capital			3,200		3,200
Operating Reserve Account			15,888		15,888
Total Fund Balances			<u><u>362,508</u></u>		<u><u>348,055</u></u>

The Balance Sheet continues on the following page
The notes on pages 7 to 10 form part of these accounts

Solent Multiple Sclerosis Therapies Limited
Balance Sheet (continued)
As at 31 March 2023

Directors' Statement

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies, for the period ended 31 March 2023.

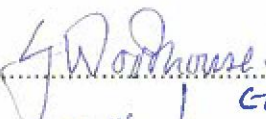
The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.


The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These accounts were approved on 19 DECEMBER 2023


.....Director
GERRY WOODHOUSE


.....Director
ROBERT NAYER

The notes on pages 7 to 10 form part of these accounts

Solent Multiple Sclerosis Therapies Limited
Notes to the Accounts
For the Period Ended 31 March 2023

1 ACCOUNTING POLICIES

Basis of Accounting

These accounts have been prepared on the basis of the historical cost convention in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and with applicable Accounting Standards, the Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005) and the Charities Act 1993.

Incoming Resources

Incoming resources are reported gross.

Legacies and Donations

Legacies and donations are accounted for when the resources are receivable or when the charity's entitlement is legally enforceable. Legacies received in the form of property and investments are credited at the lower of probate and market value. Other gifts in kind are included in the accounts at market value. Assets for distribution are recognised only when distributed; assets given for use by the charity are recognised when receivable; stocks of unsold donated goods are not valued for balance sheet purposes.

Grants Receivable

Grants are recognised when receivable.

Direct Charitable Expenditure, Fund Raising, Management and Administration

Direct charitable expenditure comprises all expenditure directly relating to the objects of the charity. When necessary, costs are allocated between direct charitable expenditure fund-raising and management and administration on the basis of apportionment of the relevant expenditure.

Life Subscriptions

There are no life subscriptions

Commitments

Commitments made by the directors that are legally binding have been accrued. Those that are not legally binding have not been charged in the accounts, but disclosed in note 11.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost.

Depreciation is provided over the expected useful lives of each category of tangible fixed asset as follows:

Furniture and Office Equipment	25% on net book value
Plant and Equipment	25% on net book value
Buildings	Depreciated to reflect a valuation of £35000
Improvements to Freehold Property	2% on cost

The Compression Chamber and previous Improvements to Freehold Property are fully depreciated.

Freehold Land has not been depreciated.

Solent Multiple Sclerosis Therapies Limited
Notes to the Accounts
For the Period Ended 31 March 2023

1 ACCOUNTING POLICIES (continued)

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for any obsolete or slow-moving items. Cost includes direct materials, labour and overheads incurred in providing each service. Net realisable value is based on estimated selling price less selling costs.

Cash Flow Statement

The company has taken advantage of the exemption in the Financial Reporting Standard 1 from the requirement to disclose a Statement of Cash Flows on the grounds that it is a small company.

2 INVESTMENT INCOME

	Mar-23	Mar-22
	£	£
Bank Interest Receivable	<u>625</u>	<u>924</u>

3 MANAGEMENT AND ADMINISTRATION

	Mar-23	Mar-22
	£	£
Central Management and Administration	<u>71,431</u>	<u>67,670</u>

4 ANALYSIS OF TOTAL RESOURCES EXPENDED

	Mar-23	Mar-22
	£	£
Salaries	71,431	67,670
Utilities	2,778	1,906
Supplies	48,447	34,807
Depreciation	8,946	9,250
	<u>131,602</u>	<u>113,633</u>

5 NET INCOMING RESOURCES

	Mar-23	Mar-22
	£	£
This is stated after charging:		
Depreciation	<u>8,946</u>	<u>9,250</u>

Solent Multiple Sclerosis Therapies Limited
Notes to the Accounts
For the Period Ended 31 March 2023

6 INTEREST PAYABLE LESS RECEIVABLE

	Mar-23	Mar-22
	£	£
Bank Interest Receivable	<u>625</u>	<u>924</u>

7 TAXATION

No corporation tax is payable as the company is a registered charity.

8 TANGIBLE FIXED ASSETS

	Imp's to Freehold Property	Freehold Property	Com- pression Chamber	Plant and Equipment	Furniture and Office Equipment	Total
Cost						
Brought Forward	254,222	39,884	22,244	71,644	6,134	394,128
Additions				2,959		2,959
Disposals						
Carried Forward	<u>254,222</u>	<u>39,884</u>	<u>22,244</u>	<u>74,603</u>	<u>6,134</u>	<u>397,087</u>
Depreciation						
Brought Forward	70,149	4,884	22,244	59,538	5,762	162,577
Charge for the year	5,084			3,768	94	8,946
Eliminated on disp's						
Carried Forward	<u>75,233</u>	<u>4,884</u>	<u>22,244</u>	<u>63,306</u>	<u>5,856</u>	<u>171,523</u>
Net Book Value						
At 31.03.23	<u>178,989</u>	<u>35,000</u>	<u>-</u>	<u>11,297</u>	<u>278</u>	<u>225,564</u>
At 31.03.22	<u>184,073</u>	<u>35,000</u>	<u>-</u>	<u>12,106</u>	<u>372</u>	<u>231,551</u>

The Improvements to Freehold Property represent the costs incurred for the major refurbishment of the Therapy Centre at Hewett Road, North End, Portsmouth.

The works were completed in 2008.

9 STOCK

	Mar-23	Mar-22
	£	£
Goods for resale	<u>374</u>	<u>374</u>

Solent Multiple Sclerosis Therapies Limited
Notes to the Accounts
For the Period Ended 31 March 2023

10 CREDITORS: AMOUNTS DUE WITHIN ONE YEAR	Mar-23	Mar-22
	£	£
Taxation and social security	4,263	12,618
Accruals	972	1,926
Other creditors	-	1,994
	<u>5,235</u>	<u>16,538</u>

11 LIMITED LIABILITY

Every member of the company undertakes to contribute to the assets of the company, in the event of the company being wound up, an amount not exceeding £1.

**Solent Multiple Sclerosis Therapies Limited
Summary Income and Expenditure Account
For the Period Ended 31 March 2023**

	Mar-23	Mar-22
	£	£
Income	146,055	95,876
	<u>146,055</u>	<u>95,876</u>
Expenditure		
Oxygen	7,704	6,096
Splints	0	0
Salaries	71,431	67,670
Building and Equipment Repairs and Renewals	12,018	6,465
Utilities	2,778	1,906
General Office and Running Costs	6,212	4,701
Insurance Premiums	4,030	1,405
Diet Supplements, Vitamins and Goods for Resale	75	367
Provision of Physio and Therapists	15,561	13,418
Fund Raising Expenses	1,574	829
Professional Fees	1,273	1,526
HMRC Penalty	0	0
Depreciation	8,946	9,250
	<u>131,602</u>	<u>113,633</u>
Net Surplus/(Deficit) for the Year	<u>14,453</u>	<u>(17,757)</u>

Solent Multiple Sclerosis Therapies Limited
Income Detail
For the Period Ended 31 March 2023

	Mar-23	Mar-22
	£	£
APS	196	30
Bank interest	625	924
Bequests	-	-
Bonus ball	1,553	558
Cash control difference	-	-
Collections	-	-
Community events	4,040	4,712
Corporate grants	3,258	1,788
Direct book sales	-	-
Direct debit donations	2,135	1,173
Ebay shop	11,223	11,521
EPO	180	459
Equipment donations	-	-
Gift aid	1,410	738
HDOT donation	62,732	44,302
Individual donations	7,379	3,361
Inductions	3,784	3,200
HMRC Job Retention Scheme	-	-
Masons donations	5,368	400
Membership	7,108	4,790
National lottery grant	8,000	-
Office bottles	643	-
Osteo donation	-	-
Physio donation	9,364	11,112
Raffles & soft games	-	-
Reflex donations	6,179	4,214
Shiatsu donations	-	-
Solar panel payment	2,094	1,226
Sponsored events	8,534	1,368
Store/pot collections	-	-
Trust donations	250	-
Used equipment donation	-	-
Yoga group	-	-
	<u>146,055</u>	<u>95,876</u>

Solent Multiple Sclerosis Therapies Limited
Therapy Analysis
For the Period Ended 31 March 2023

	Donations	Costs	Surplus/ (Deficit)
	£	£	£
Physio	9,364	7,344	2,020
Osteo	0	0	0
Reflex	6,179	6,060	119
Shiatsu	0	0	0
	<u>15,543</u>	<u>13,404</u>	<u>2,139</u>

Solent Multiple Sclerosis Therapies Limited
Bank Analysis
For the Period Ended 31 March 2023

	Mar-23	Mar-22
Lloyds TSB		
Current account	17,385	13,376
CAF Bank accounts		
CAFCash account	11,476	6,512
Scottish Widows Bank	1,040	1,037
Air Receiver & Deluge Tank Fund	26,098	25,752
HDOT chamber emergency replacement reserve	85,564	85,290
Paypal	242	701
Total Bank Balances	<u>141,805</u>	<u>132,668</u>
Cash in transit (unbanked cash)	-	-
Total Bank and Cash	<u>141,805</u>	<u>132,668</u>
Balance per accounts	141,805	132,668

Solent Multiple Sclerosis Therapies Limited
Fixed Assets
For the Period Ended 31 March 2023

	Imp's to Freehold Property	Freehold Property	Com- pression Chamber	Plant and Equipment	Furniture and Office Equipment	Total
Cost						
Brought Forward	254,222	39,884	22,244	71,644	6,134	394,128
Additions	-	-	-	2,959	-	2,959
Disposals	-	-	-	-	-	-
Carried Forward	<u>254,222</u>	<u>39,884</u>	<u>22,244</u>	<u>74,603</u>	<u>6,134</u>	<u>397,087</u>
Depreciation						
Brought Forward	70,149	4,884	22,244	59,538	5,762	162,577
Charge for the year	5,084	-	-	3,768	94	8,946
Eliminated on disp's	-	-	-	-	-	-
Carried Forward	<u>75,233</u>	<u>4,884</u>	<u>22,244</u>	<u>63,306</u>	<u>5,856</u>	<u>171,523</u>
Net Book Value						
At 31.03.23	<u>178,989</u>	<u>35,000</u>	<u>-</u>	<u>11,297</u>	<u>278</u>	<u>225,564</u>
At 31.03.22	<u>184,073</u>	<u>35,000</u>	<u>-</u>	<u>12,106</u>	<u>372</u>	<u>231,551</u>

Solent Multiple Sclerosis Therapies Limited
Detailed Income and Expenditure Account
For the Period Ended 31 March 2023

		Mar-23	Mar-22
		£	£
Income		146,055	95,876
		<u>146,055</u>	<u>95,876</u>
Direct Costs			
Fund Raising Costs		1,574	829
Provision of Physio and Therapists	15,561		
less contribution	<u>0</u>	15,561	13,418
Oxygen	7,704		
less contribution	<u>0</u>	7,704	6,096
Splints		0	0
EPO		75	367
Payroll Costs		<u>71,431</u>	<u>67,670</u>
		<u>96,345</u>	<u>88,380</u>
Gross Surplus		<u>49,710</u>	<u>7,496</u>
Overheads			
Building and Equipment Repairs and Renewals		12,018	6,465
Utilities		2,778	1,906
General Office and Running Costs		6,212	4,701
Professional Fees		1,273	1,526
HMRC Penalty		0	0
Depreciation		8,946	9,250
Insurance		<u>4,030</u>	<u>1,405</u>
		<u>35,257</u>	<u>25,253</u>
Net Surplus/(Deficit) for the year		<u><u>14,453</u></u>	<u><u>(17,757)</u></u>
Building and Equipment Repairs and Renewals			
Repairs and Maintenance			
Building		10,983	4,680
Chamber		<u>1,035</u>	<u>1,785</u>
		<u>12,018</u>	<u>6,465</u>
General Office and Running Costs			
Staff Training		522	290
Miscellaneous		1,728	1,329
Telephone		805	735
Postage and Stationery		132	213
Computer Costs		0	0
Subscriptions		100	10
Bank charges		229	204
Cleaning and Hygiene		<u>2,696</u>	<u>1,920</u>
		<u>6,212</u>	<u>4,701</u>

SOLENT MULTIPLE SCLEROSIS THERAPIES LTD

England & Wales - Charity number 299545

Accounts

**Solent Multiple Sclerosis
Therapies Limited**

Financial Accounts for the Period Ended

31 March 2022

Company Registration Number: 2215154

Solent Multiple Sclerosis Therapies Limited
Report and Accounts for the Period Ended 31 March 2022

CONTENTS	PAGES
Report of the Directors	1
Report of the Accountant	2
Statement of Financial Activities	3
Income and Expenditure Account	4
Balance Sheet	5-6
Notes to the Accounts	7-10

The following pages do not form part of the statutory accounts.

Summary Income and Expenditure Account	11
Income Detail	12
Physio/Osteo/Reflex/Shiatsu analysis	13
Bank Balances	14
Fixed Assets	15
Detailed Income and Expenditure Account	16

Solent Multiple Sclerosis Therapies Limited
Accounts for the Period Ended 31 March 2022

Trustees	G Woodhouse - Acting Chairman D Revill - Company Secretary P Lee S Stroud A Alexander S Emery A Sandford E Woodhouse R Moorhead D Revill
Registered Office	Bradbury House 56 Hewett Road North End Portsmouth Hampshire PO2 0QP
Bankers	Lloyds TSB plc 80 London Road North End Portsmouth Hampshire PO2 0LX CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Mailing Kent ME19 4JG
Company Number	2215154
Accountants	Hunter Simmons Ltd EMP Building, Unit 1 4 Solent Road Havant Hampshire PO9 1JH

Solent Multiple Sclerosis Therapies Limited
Report of the Directors for the Period Ended 31 March 2022

Report of the Directors

The directors herewith present the accounts for the period ended 31 March 2022.

Activities of the Company

The company's principal activity is to aid the condition of those suffering from multiple sclerosis by providing guidance, practical support and therapy to those such persons.

Directors

The directors of the company throughout the year were as follows:

P Lee	A Alexander	S Emery
A Sandford	E Woodhouse	R Moorhen
S Stroud	G Woodhouse	D Revill

The directors do not hold any shares in the company.

Charitable Status

The company is a registered charity with the Charity Commissioners in England and Wales.

Company Number and Charity Number

The company registered number is 2215154 and the Registered Charity number is 299545.

Governing Document

The governing document is the Memorandum and Articles of Association.

Trustees

The directors have produced a Directors' Report as required by Company Law instead of a Trustees' Report.


Registered Office

The registered office of the charity is Bradbury House, 56 Hewett Road, North End, Portsmouth, Hampshire PO2 0QP.

Exemptions

Advantage has been taken in the preparation of the Directors' Report of the special exemptions applicable to small companies conferred by Part 15 of the Companies Act 2006.

By Order of the Board

.....D Revill - Company Secretary

Dated.....19/12/2022

**Accountants Report to the Members of
Solent Multiple Sclerosis Therapies Limited**

As described on the balance sheet you are responsible for the preparation of the accounts for the year ended 31 March 2022 set out on pages 3 to 10 and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited accounts, in order to assist in the fulfilment of your statutory responsibilities, from accounting records and information and explanations supplied to us.

Hunter Simmons Ltd

Dated 19/12/2022

.....
Hunter Simmons Ltd
EMP Building, Unit 1
4 Solent Road
Havant
Hampshire
PO9 1JH

Solent Multiple Sclerosis Therapies Limited
Statement of Financial Activities
For the Period Ended 31 March 2022

	Notes	Mar-22 £	Mar-21 £
General Fund			
Incoming Resources:			
Donations:			
Donations and Gifts		94,952	69,109
Investment Income		924	749
Income from trading activities:			
Related to objects of the charity		0	0
Total incoming resources		<u>95,876</u>	<u>69,858</u>
Resources Expended:			
Direct Charitable Expenditure		45,134	30,705
Fund Raising and Publicity		829	299
Management and Administration	3	67,670	67,190
Total resources expended	4	<u>113,633</u>	<u>98,194</u>
Net incoming resources	5	(17,757)	(28,336)
Balances at 31 March 2021		346,724	375,060
Balances at 31 March 2022		<u>328,967</u>	<u>346,724</u>

Solent Multiple Sclerosis Therapies Limited
Income and Expenditure Account
For the Period Ended 31 March 2022

	Mar-22	Mar-21
	£	£
Total Income from continuing operations	95,876	69,858
Total expenditure from continuing operations	113,633	98,194
Net income/(expenditure) for the year	<u>(17,757)</u>	<u>(28,336)</u>

There are no recognised gains or losses in 2022 or 2021 other than the net income for the years.

The notes on pages 7 to 10 form part of these accounts

Solent Multiple Sclerosis Therapies Limited
Balance Sheet
As at 31 March 2022

	Notes	Mar-22		Mar-21	
		£	£	£	£
Fixed Assets					
Tangible Assets	8		231,551		235,677
Current Assets					
Stocks	9	374		374	
Prepayments		-		-	
Cash at Bank and in Hand		132,668		145,449	
		<u>133,042</u>		<u>145,823</u>	
Creditors: Amounts due within one year					
Other creditors	10	<u>16,538</u>		<u>15,688</u>	
Net Current Assets			116,504		130,135
Total Net Assets			<u>348,055</u>		<u>365,812</u>
Fund Balances					
Income and Expenditure Account			328,967		346,724
Reserved Capital			3,200		3,200
Operating Reserve Account			15,888		15,888
Total Fund Balances			<u>348,055</u>		<u>365,812</u>

The Balance Sheet continues on the following page
The notes on pages 7 to 10 form part of these accounts

Solent Multiple Sclerosis Therapies Limited
Balance Sheet (continued)
As at 31 March 2022

Directors' Statement

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies, for the period ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

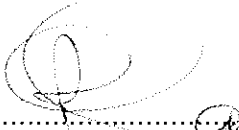
The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These accounts were approved on.....20/12/22.....

A. Alexander.....Director

.....Director

The notes on pages 7 to 10 form part of these accounts

Solent Multiple Sclerosis Therapies Limited
Notes to the Accounts
For the Period Ended 31 March 2022

1 ACCOUNTING POLICIES

Basis of Accounting

These accounts have been prepared on the basis of the historical cost convention in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and with applicable Accounting Standards, the Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005) and the Charities Act 1993.

Incoming Resources

Incoming resources are reported gross.

Legacies and Donations

Legacies and donations are accounted for when the resources are receivable or when the charity's entitlement is legally enforceable. Legacies received in the form of property and investments are credited at the lower of probate and market value. Other gifts in kind are included in the accounts at market value. Assets for distribution are recognised only when distributed; assets given for use by the charity are recognised when receivable; stocks of unsold donated goods are not valued for balance sheet purposes.

Grants Receivable

Grants are recognised when receivable.

Direct Charitable Expenditure, Fund Raising, Management and Administration

Direct charitable expenditure comprises all expenditure directly relating to the objects of the charity. When necessary, costs are allocated between direct charitable expenditure fund-raising and management and administration on the basis of apportionment of the relevant expenditure.

Life Subscriptions

There are no life subscriptions

Commitments

Commitments made by the directors that are legally binding have been accrued. Those that are not legally binding have not been charged in the accounts, but disclosed in note 11.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost.

Depreciation is provided over the expected useful lives of each category of tangible fixed asset as follows:

Furniture and Office Equipment	25% on net book value
Plant and Equipment	25% on net book value
Buildings	Depreciated to reflect a valuation of £35000
Improvements to Freehold Property	2% on cost

The Compression Chamber and previous Improvements to Freehold Property are fully depreciated.

Freehold Land has not been depreciated.

Solent Multiple Sclerosis Therapies Limited
Notes to the Accounts
For the Period Ended 31 March 2022

1 ACCOUNTING POLICIES (continued)

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for any obsolete or slow-moving items. Cost includes direct materials, labour and overheads incurred in providing each service. Net realisable value is based on estimated selling price less selling costs.

Cash Flow Statement

The company has taken advantage of the exemption in the Financial Reporting Standard 1 from the requirement to disclose a Statement of Cash Flows on the grounds that it is a small company.

2 INVESTMENT INCOME

	Mar-22	Mar-21
	£	£
Bank Interest Receivable	<u>924</u>	<u>749</u>

3 MANAGEMENT AND ADMINISTRATION

	Mar-22	Mar-21
	£	£
Central Management and Administration	<u>67,670</u>	<u>67,190</u>

4 ANALYSIS OF TOTAL RESOURCES EXPENDED

	Mar-22	Mar-21
	£	£
Salaries	67,670	67,190
Utilities	1,906	1,389
Supplies	34,807	20,688
Depreciation	9,250	8,927
	<u>113,633</u>	<u>98,194</u>

5 NET INCOMING RESOURCES

	Mar-22	Mar-21
	£	£
This is stated after charging:		
Depreciation	<u>9,250</u>	<u>8,927</u>

Solent Multiple Sclerosis Therapies Limited
Notes to the Accounts
For the Period Ended 31 March 2022

6 INTEREST PAYABLE LESS RECEIVABLE

	Mar-22 £	Mar-21 £
Bank Interest Receivable	<u>924</u>	<u>749</u>

7 TAXATION

No corporation tax is payable as the company is a registered charity.

8 TANGIBLE FIXED ASSETS

	Imp's to Freehold Property	Freehold Property	Com- pression Chamber	Plant and Equipment	Furniture and Office Equipment	Total
Cost						
Brought Forward	254,222	39,884	22,244	66,520	6,134	389,004
Additions				5,124		5,124
Disposals						
Carried Forward	<u>254,222</u>	<u>39,884</u>	<u>22,244</u>	<u>71,644</u>	<u>6,134</u>	<u>394,128</u>
Depreciation						
Brought Forward	65,064	4,884	22,244	55,499	5,636	153,327
Charge for the year	5,085			4,039	126	9,250
Eliminated on disp's						
Carried Forward	<u>70,149</u>	<u>4,884</u>	<u>22,244</u>	<u>59,538</u>	<u>5,762</u>	<u>162,577</u>
Net Book Value						
At 31.03.22	<u>184,073</u>	<u>35,000</u>	-	12,106	372	231,551
At 31.03.21	<u>189,158</u>	<u>35,000</u>	-	11,021	498	235,677

The Improvements to Freehold Property represent the costs incurred for the major refurbishment of the Therapy Centre at Hewett Road, North End, Portsmouth.

The works were completed in 2008.

9 STOCK

	Mar-22 £	Mar-21 £
Goods for resale	<u>374</u>	<u>374</u>

Solent Multiple Sclerosis Therapies Limited
Notes to the Accounts
For the Period Ended 31 March 2022

10	CREDITORS: AMOUNTS DUE WITHIN ONE YEAR	Mar-22	Mar-21
		£	£
	Taxation and social security	12,618	13,236
	Accruals	1,926	1,026
	Other creditors	1,994	1,426
		<u>16,538</u>	<u>15,688</u>

11 LIMITED LIABILITY

Every member of the company undertakes to contribute to the assets of the company, in the event of the company being wound up, an amount not exceeding £1.

**Solent Multiple Sclerosis Therapies Limited
 Summary Income and Expenditure Account
 For the Period Ended 31 March 2022**

	Mar-22	Mar-21
	£	£
Income	95,876	69,858
	<u>95,876</u>	<u>69,858</u>
Expenditure		
Oxygen	6,096	4,959
Splints	0	0
Salaries	67,670	67,190
Building and Equipment Repairs and Renewals	6,465	3,597
Utilities	1,906	1,389
General Office and Running Costs	4,701	2,999
Insurance Premiums	1,405	3,220
Diet Supplements, Vitamins and Goods for Resale	367	148
Provision of Physio and Therapists	13,418	4,278
Fund Raising Expenses	829	299
Professional Fees	1,526	1,188
HMRC Penalty	0	0
Depreciation	9,250	8,927
	<u>113,633</u>	<u>98,194</u>
Net Surplus/(Deficit) for the Year	<u>(17,757)</u>	<u>(28,336)</u>

Solent Multiple Sclerosis Therapies Limited
Income Detail
For the Period Ended 31 March 2022

	Mar-22	Mar-21
	£	£
APS	30	50
Bank interest	924	749
Bequests		
Bonus ball	558	679
Cash control difference	-	-
Collections	-	32
Community events	4,712	623
Corporate grants	1,788	664
Direct book sales	-	-
Direct debit donations	1,173	696
Ebay shop	11,521	5,427
EPO	459	221
Equipment donations	-	-
Gift aid	738	806
HDOT donation	44,302	14,413
Individual donations	3,361	12,031
Inductions	3,200	-
HMRC Job Retention Scheme	-	23,911
Masons donations	400	250
Membership	4,790	2,600
Osteo donation	-	-
Physio donation	11,112	3,002
Raffles & soft games	-	-
Reflex donations	4,214	990
Shiatsu donations	-	120
Solar panel payment	1,226	1,594
Sponsored events	1,368	-
Store/pot collections		
Trust donations	-	1,000
Used equipment donation		
Yoga group		
	<u>95,876</u>	<u>69,858</u>

Solent Multiple Sclerosis Therapies Limited
Therapy Analysis
For the Period Ended 31 March 2022

	Donations	Costs	Surplus/ (Deficit)
	£	£	£
Physio	11,112	8,409	2,703
Osteo	0	280	(280)
Reflex	4,214	3,548	666
Shiatsu	0	0	0
	<u>15,326</u>	<u>12,237</u>	<u>3,089</u>

Solent Multiple Sclerosis Therapies Limited
Bank Analysis
For the Period Ended 31 March 2022

	Mar-22	Mar-21
Lloyds TSB		
Current account	13,376	6,652
CAF Bank accounts		
CAFCash account	6,512	10,124
Scottish Widows Bank	1,037	1,037
Air Receiver & Deluge Tank Fund	25,752	40,572
HDOT chamber emergency replacement reserve	85,290	85,226
Paypal	701	1,838
Total Bank Balances	<u>132,668</u>	<u>145,449</u>
Cash in transit (unbanked cash)	-	-
Total Bank and Cash	<u>132,668</u>	<u>145,449</u>
 Balance per accounts	 132,668	 145,449

Solent Multiple Sclerosis Therapies Limited
Fixed Assets
For the Period Ended 31 March 2022

	Imp's to Freehold Property	Freehold Property	Com- pression Chamber	Plant and Equipment	Furniture and Office Equipment	Total
Cost						
Brought Forward	254,222	39,884	22,244	66,520	6,134	389,004
Additions	-	-	-	5,124	-	5,124
Disposals	-	-	-	-	-	-
Carried Forward	<u>254,222</u>	<u>39,884</u>	<u>22,244</u>	<u>71,644</u>	<u>6,134</u>	<u>394,128</u>
Depreciation						
Brought Forward	65,064	4,884	22,244	55,499	5,636	153,327
Charge for the year	5,085	-	-	4,039	126	9,250
Eliminated on disp's	-	-	-	-	-	-
Carried Forward	<u>70,149</u>	<u>4,884</u>	<u>22,244</u>	<u>59,538</u>	<u>5,762</u>	<u>162,577</u>
Net Book Value						
At 31.03.22	<u>184,073</u>	<u>35,000</u>	<u>-</u>	<u>12,106</u>	<u>372</u>	<u>231,551</u>
At 31.03.21	<u>189,158</u>	<u>35,000</u>	<u>-</u>	<u>11,021</u>	<u>498</u>	<u>235,677</u>

Solent Multiple Sclerosis Therapies Limited
Detailed Income and Expenditure Account
For the Period Ended 31 March 2022

		Mar-22 £	Mar-21 £
Income		95,876	69,858
		<u>95,876</u>	<u>69,858</u>
Direct Costs			
Fund Raising Costs		829	299
Provision of Physio and Therapists	13,418		
less contribution	<u>0</u>	13,418	4,278
Oxygen	6,096		
less contribution	<u>0</u>	6,096	4,959
Splints		0	0
EPO		367	148
Payroll Costs		<u>67,670</u>	<u>67,190</u>
		<u>88,380</u>	<u>76,874</u>
Gross Surplus		7,496	(7,016)
Overheads			
Building and Equipment Repairs and Renewals		6,465	3,597
Utilities		1,906	1,389
General Office and Running Costs		4,701	2,999
Professional Fees		1,526	1,188
HMRC Penalty		0	0
Depreciation		9,250	8,927
Insurance		<u>1,405</u>	<u>3,220</u>
		<u>25,253</u>	<u>21,320</u>
Net Surplus/(Deficit) for the year		<u>(17,757)</u>	<u>(28,336)</u>
Building and Equipment Repairs and Renewals			
Repairs and Maintenance			
Building		4,680	3,207
Chamber		<u>1,785</u>	<u>390</u>
		<u>6,465</u>	<u>3,597</u>
General Office and Running Costs			
Staff Training		290	523
Miscellaneous		1,329	199
Telephone		735	820
Postage and Stationery		213	394
Computer Costs		0	0
Subscriptions		10	200
Bank charges		204	138
Cleaning and Hygiene		<u>1,920</u>	<u>725</u>
		<u>4,701</u>	<u>2,999</u>

SOLENT MULTIPLE SCLEROSIS THERAPIES LTD

England & Wales - Charity number 299545

Accounts

**Solent Multiple Sclerosis
Therapies Limited**

Financial Accounts for the Period Ended

31 March 2021

Company Registration Number: 2215154

Solent Multiple Sclerosis Therapies Limited
Report and Accounts for the Period Ended 31 March 2021

CONTENTS	PAGES
Report of the Directors	1
Report of the Accountant	2
Statement of Financial Activities	3
Income and Expenditure Account	4
Balance Sheet	5-6
Notes to the Accounts	7-10

The following pages do not form part of the statutory accounts.

Summary Income and Expenditure Account	11
Income Detail	12
Physio/Osteo/Reflex/Shiatsu analysis	13
Bank Balances	14
Fixed Assets	15
Detailed Income and Expenditure Account	16

Solent Multiple Sclerosis Therapies Limited
Accounts for the Period Ended 31 March 2021

Trustees	G Woodhouse - Acting Chairman L Balsom - Company Secretary (Resigned 30.07.2021) D Revill - Company Secretary (Appointed 15.10.2021) P Lee S Stroud A Alexander S Emery A Sandford E Woodhouse R Moorhead D Revill (Appointed 07.04.2021)
Registered Office	Bradbury House 56 Hewett Road North End Portsmouth Hampshire PO2 0QP
Bankers	Lloyds TSB plc 80 London Road North End Portsmouth Hampshire PO2 0LX CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Mailing Kent ME19 4JG
Company Number	2215154
Accountants	Hunter Simmons Ltd EMP Building, Unit 1 4 Solent Road Havant Hampshire PO9 1JH

Solent Multiple Sclerosis Therapies Limited
Report of the Directors for the Period Ended 31 March 2021

Report of the Directors

The directors herewith present the accounts for the period ended 31 March 2021.

Activities of the Company

The company's principal activity is to aid the condition of those suffering from multiple sclerosis by providing guidance, practical support and therapy to those such persons.

Directors

The directors of the company throughout the year were as follows:

P Lee	A Alexander	S Emery
A Sandford	E Woodhouse	R Moorhen
S Stroud	G Woodhouse	D Revill

The directors do not hold any shares in the company.

Charitable Status

The company is a registered charity with the Charity Commissioners in England and Wales.

Company Number and Charity Number

The company registered number is 2215154 and the Registered Charity number is 299545.

Governing Document

The governing document is the Memorandum and Articles of Association.

Trustees

The directors have produced a Directors' Report as required by Company Law instead of a Trustees' Report.

Registered Office

The registered office of the charity is Bradbury House, 56 Hewett Road, North End, Portsmouth, Hampshire PO2 0QP.

Exemptions

Advantage has been taken in the preparation of the Directors' Report of the special exemptions applicable to small companies conferred by Part 15 of the Companies Act 2006.

By Order of the Board



.....D Revill - Company Secretary

Dated...15/12/21.....

**Accountants Report to the Members of
Solent Multiple Sclerosis Therapies Limited**

As described on the balance sheet you are responsible for the preparation of the accounts for the year ended 31 March 2021 set out on pages 3 to 10 and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited accounts, in order to assist in the fulfilment of your statutory responsibilities, from accounting records and information and explanations supplied to us.

~~Hunter Simmons Ltd~~

Dated.....15/12/2021.....

.....
Hunter Simmons Ltd
EMP Building, Unit 1
4 Solent Road
Havant
Hampshire
PO9 1JH

Solent Multiple Sclerosis Therapies Limited
Statement of Financial Activities
For the Period Ended 31 March 2021

	Notes	Mar-21 £	Mar-20 £
General Fund			
Incoming Resources:			
Donations:			
Donations and Gifts		69,109	114,866
Investment Income		749	1,619
Income from trading activities:			
Related to objects of the charity		0	0
Total incoming resources		<u>69,858</u>	<u>116,485</u>
Resources Expended:			
Direct Charitable Expenditure		30,705	68,757
Fund Raising and Publicity		299	2,056
Management and Administration	3	67,190	76,885
Total resources expended	4	<u>98,194</u>	<u>147,698</u>
Net incoming resources	5	(28,336)	(31,213)
Balances at 31 March 2020		375,060	406,273
Balances at 31 March 2021		<u>346,724</u>	<u>375,060</u>

Solent Multiple Sclerosis Therapies Limited
Income and Expenditure Account
For the Period Ended 31 March 2021

	Mar-21	Mar-20
	£	£
Total Income from continuing operations	69,858	116,485
Total expenditure from continuing operations	98,194	147,698
Net income/(expenditure) for the year	<u>(28,336)</u>	<u>(31,213)</u>

There are no recognised gains or losses in 2021 or 2020 other than the net income for the years.

Solent Multiple Sclerosis Therapies Limited
Balance Sheet
As at 31 March 2021

	Notes	Mar-21		Mar-20	
		£	£	£	£
Fixed Assets					
Tangible Assets	8		235,677		238,460
Current Assets					
Stocks	9		374		374
Prepayments			-		2,399
Cash at Bank and in Hand			145,449		162,574
			<u>145,823</u>		<u>165,347</u>
Creditors: Amounts due within one year					
Other creditors	10		<u>15,688</u>		<u>9,659</u>
Net Current Assets			130,135		155,688
Total Net Assets			<u><u>365,812</u></u>		<u><u>394,148</u></u>
Fund Balances					
Income and Expenditure Account			346,724		375,060
Reserved Capital			3,200		3,200
Operating Reserve Account			15,888		15,888
Total Fund Balances			<u><u>365,812</u></u>		<u><u>394,148</u></u>

The Balance Sheet continues on the following page
The notes on pages 7 to 10 form part of these accounts

Solent Multiple Sclerosis Therapies Limited
Balance Sheet (continued)
As at 31 March 2021

Directors' Statement

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies, for the period ended 31 March 2021.

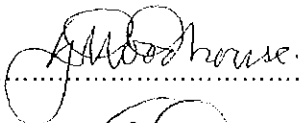
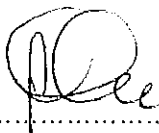
The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These accounts were approved on.....14./12./2021.....

.....Director GERRY WOODHOUSE
.....Director PAUL LEE

The notes on pages 7 to 10 form part of these accounts

Solent Multiple Sclerosis Therapies Limited
Notes to the Accounts
For the Period Ended 31 March 2021

1 ACCOUNTING POLICIES

Basis of Accounting

These accounts have been prepared on the basis of the historical cost convention in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and with applicable Accounting Standards, the Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005) and the Charities Act 1993.

Incoming Resources

Incoming resources are reported gross.

Legacies and Donations

Legacies and donations are accounted for when the resources are receivable or when the charity's entitlement is legally enforceable. Legacies received in the form of property and investments are credited at the lower of probate and market value. Other gifts in kind are included in the accounts at market value. Assets for distribution are recognised only when distributed; assets given for use by the charity are recognised when receivable; stocks of unsold donated goods are not valued for balance sheet purposes.

Grants Receivable

Grants are recognised when receivable.

Direct Charitable Expenditure, Fund Raising, Management and Administration

Direct charitable expenditure comprises all expenditure directly relating to the objects of the charity. When necessary, costs are allocated between direct charitable expenditure fund-raising and management and administration on the basis of apportionment of the relevant expenditure.

Life Subscriptions

There are no life subscriptions

Commitments

Commitments made by the directors that are legally binding have been accrued. Those that are not legally binding have not been charged in the accounts, but disclosed in note 11.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost.

Depreciation is provided over the expected useful lives of each category of tangible fixed asset as follows:

Furniture and Office Equipment	25% on net book value
Plant and Equipment	25% on net book value
Buildings	Depreciated to reflect a valuation of £35000
Improvements to Freehold Property	2% on cost

The Compression Chamber and previous Improvements to Freehold Property are fully depreciated.
Freehold Land has not been depreciated.

Solent Multiple Sclerosis Therapies Limited
Notes to the Accounts
For the Period Ended 31 March 2021

1 ACCOUNTING POLICIES (continued)

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for any obsolete or slow-moving items. Cost includes direct materials, labour and overheads incurred in providing each service. Net realisable value is based on estimated selling price less selling costs.

Cash Flow Statement

The company has taken advantage of the exemption in the Financial Reporting Standard 1 from the requirement to disclose a Statement of Cash Flows on the grounds that it is a small company.

2 INVESTMENT INCOME

	Mar-21	Mar-20
	£	£
Bank Interest Receivable	<u>749</u>	<u>1,619</u>

3 MANAGEMENT AND ADMINISTRATION

	Mar-21	Mar-20
	£	£
Central Management and Administration	<u>67,190</u>	<u>76,885</u>

4 ANALYSIS OF TOTAL RESOURCES EXPENDED

	Mar-21	Mar-20
	£	£
Salaries	67,190	76,885
Utilities	1,389	3,773
Supplies	20,688	58,879
Depreciation	8,927	8,161
	<u>98,194</u>	<u>147,698</u>

5 NET INCOMING RESOURCES

	Mar-21	Mar-20
	£	£
This is stated after charging:		
Depreciation	<u>8,927</u>	<u>8,161</u>

Solent Multiple Sclerosis Therapies Limited
Notes to the Accounts
For the Period Ended 31 March 2021

6 INTEREST PAYABLE LESS RECEIVABLE

	Mar-21 £	Mar-20 £
Bank Interest Receivable	<u>749</u>	<u>1,619</u>

7 TAXATION

No corporation tax is payable as the company is a registered charity.

8 TANGIBLE FIXED ASSETS

	Imp's to Freehold Property	Freehold Property	Com- pression Chamber	Plant and Equipment	Furniture and Office Equipment	Total
Cost						
Brought Forward	254,222	39,884	22,244	60,376	6,134	382,860
Additions				6,144		6,144
Disposals						
Carried Forward	<u>254,222</u>	<u>39,884</u>	<u>22,244</u>	<u>66,520</u>	<u>6,134</u>	<u>389,004</u>
Depreciation						
Brought Forward	59,980	4,884	22,244	51,821	5,471	144,400
Charge for the year	5,084			3,678	165	8,927
Eliminated on disp's						
Carried Forward	<u>65,064</u>	<u>4,884</u>	<u>22,244</u>	<u>55,499</u>	<u>5,636</u>	<u>153,327</u>
Net Book Value						
At 31.03.21	<u>189,158</u>	<u>35,000</u>	<u>-</u>	<u>11,021</u>	<u>498</u>	<u>235,677</u>
At 31.03.20	<u>194,242</u>	<u>35,000</u>	<u>-</u>	<u>8,555</u>	<u>663</u>	<u>238,460</u>

The Improvements to Freehold Property represent the costs incurred for the major refurbishment of the Therapy Centre at Hewett Road, North End, Portsmouth.

The works were completed in 2008.

9 STOCK

	Mar-21 £	Mar-20 £
Goods for resale	<u>374</u>	<u>374</u>

Solent Multiple Sclerosis Therapies Limited
Notes to the Accounts
For the Period Ended 31 March 2021

10	CREDITORS: AMOUNTS DUE WITHIN ONE YEAR	Mar-21	Mar-20
		£	£
	Taxation and social security	13,236	8,633
	Accruals	1,026	1,026
	Other creditors	1,426	-
		<u>15,688</u>	<u>9,659</u>

11 LIMITED LIABILITY

Every member of the company undertakes to contribute to the assets of the company, in the event of the company being wound up, an amount not exceeding £1.

**Solent Multiple Sclerosis Therapies Limited
Summary Income and Expenditure Account
For the Period Ended 31 March 2021**

	Mar-21	Mar-20
	£	£
Income	69,858	116,485
	<u>69,858</u>	<u>116,485</u>
Expenditure		
Oxygen	4,959	7,579
Splints	0	0
Salaries	67,190	76,885
Building and Equipment Repairs and Renewals	3,597	7,347
Utilities	1,389	3,773
General Office and Running Costs	2,999	7,672
Insurance Premiums	3,220	4,360
Diet Supplements, Vitamins and Goods for Resale	148	578
Provision of Physio and Therapists	4,278	27,575
Fund Raising Expenses	299	2,056
Professional Fees	1,188	1,712
HMRC Penalty	0	0
Depreciation	8,927	8,161
	<u>98,194</u>	<u>147,698</u>
Net Surplus/(Deficit) for the Year	<u>(28,336)</u>	<u>(31,213)</u>

Solent Multiple Sclerosis Therapies Limited
Income Detail
For the Period Ended 31 March 2021

	Mar-21 £	Mar-20 £
APS	50	395
Bank interest	749	1,619
Bequests		
Bonus ball	679	910
Cash control difference	-	127
Collections	32	1,504
Community events	623	4,068
Corporate grants	664	9,325
Direct book sales	-	114
Direct debit donations	696	
Ebay shop	5,427	3,363
EPO	221	542
Equipment donations	-	245
Gift aid	806	1,099
HDOT donation	14,413	46,054
Individual donations	12,031	8,980
HMRC Job Retention Scheme	23,911	-
Masons donations	250	300
Membership	2,600	3,277
Osteo donation	-	348
Physio donation	3,002	17,302
Raffles & soft games	-	310
Reflex donations	990	6,526
Shiatsu donations	120	2,265
Solar panel payment	1,594	160
Sponsored events	-	6,324
Store/pot collections		
Trust donations	1,000	1,328
Used equipment donation		
Yoga group		
	<u>69,858</u>	<u>116,485</u>

Solent Multiple Sclerosis Therapies Limited
Therapy Analysis
For the Period Ended 31 March 2021

	Donations £	Costs £	Surplus/ (Deficit) £
Physio	3,002	3,346	(344)
Osteo	0	0	0
Reflex	990	782	208
Shiatsu	120	150	(30)
	<u>4,112</u>	<u>4,278</u>	<u>(166)</u>

Solent Multiple Sclerosis Therapies Limited
Bank Analysis
For the Period Ended 31 March 2021

	Mar-21	Mar-20
Lloyds TSB		
Current account	6,652	9,423
CAF Bank accounts		
CAFCash account	10,124	6,326
Scottish Widows Bank	1,037	1,036
Air Receiver & Deluge Tank Fund	40,572	60,276
HDOT chamber emergency replacement reserve	85,226	84,809
Paypal	1,838	704
Total Bank Balances	<u>145,449</u>	<u>162,574</u>
Cash in transit (unbanked cash)	-	-
Total Bank and Cash	<u>145,449</u>	<u>162,574</u>
Balance per accounts	145,449	162,574

Solent Multiple Sclerosis Therapies Limited
Detailed Income and Expenditure Account
For the Period Ended 31 March 2021

		Mar-21 £	Mar-20 £
Income		69,858	116,485
		<u>69,858</u>	<u>116,485</u>
Direct Costs			
Fund Raising Costs		299	2,056
Provision of Physio and Therapists	4,278		
less contribution	<u>0</u>	4,278	27,575
Oxygen	4,959		
less contribution	<u>0</u>	4,959	7,579
Splints		0	0
EPO		148	578
Payroll Costs		<u>67,190</u>	<u>76,885</u>
		<u>76,874</u>	<u>114,673</u>
Gross Surplus		<u>(7,016)</u>	<u>1,812</u>
Overheads			
Building and Equipment Repairs and Renewals		3,597	7,347
Utilities		1,389	3,773
General Office and Running Costs		2,999	7,672
Professional Fees		1,188	1,712
HMRC Penalty		0	0
Depreciation		8,927	8,161
Insurance		<u>3,220</u>	<u>4,360</u>
		<u>21,320</u>	<u>33,025</u>
Net Surplus/(Deficit) for the year		<u><u>(28,336)</u></u>	<u><u>(31,213)</u></u>
Building and Equipment Repairs and Renewals			
Repairs and Maintenance			
Building		3,207	6,453
Chamber		<u>390</u>	<u>894</u>
		<u>3,597</u>	<u>7,347</u>
General Office and Running Costs			
Staff Training		523	540
Miscellaneous		199	746
Telephone		820	807
Postage and Stationery		394	354
Computer Costs		0	71
Subscriptions		200	0
Bank charges		138	432
Cleaning and Hygiene		<u>725</u>	<u>4,722</u>
		<u>2,999</u>	<u>7,672</u>

Solent Multiple Sclerosis Therapies Limited
Fixed Assets
For the Period Ended 31 March 2021

	Imp's to Freehold Property	Freehold Property	Com- pression Chamber	Plant and Equipment	Furniture and Office Equipment	Total
Cost						
Brought Forward	254,222	39,884	22,244	60,376	6,134	382,860
Additions	-	-	-	6,144	-	6,144
Disposals	-	-	-	-	-	-
Carried Forward	<u>254,222</u>	<u>39,884</u>	<u>22,244</u>	<u>66,520</u>	<u>6,134</u>	<u>389,004</u>
Depreciation						
Brought Forward	59,980	4,884	22,244	51,821	5,471	144,400
Charge for the year	5,084	-	-	3,678	165	8,927
Eliminated on disp's	-	-	-	-	-	-
Carried Forward	<u>65,064</u>	<u>4,884</u>	<u>22,244</u>	<u>55,499</u>	<u>5,636</u>	<u>153,327</u>
Net Book Value						
At 31.03.21	<u>189,158</u>	<u>35,000</u>	<u>-</u>	<u>11,021</u>	<u>498</u>	<u>235,677</u>
At 31.03.20	<u>194,242</u>	<u>35,000</u>	<u>-</u>	<u>8,555</u>	<u>663</u>	<u>238,460</u>