

# WEST YORKSHIRE MS THERAPY CENTRE LIMITED

England & Wales · Charity number 701215

## Details

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Other names	WEST YORKSHIRE FRIENDS OF ARMS LIMITED, WEST YORKSHIRE M S THERAPY CENTRE LTD
Status	Registered
Legal form	Charitable company
Company number	<a href="#">02294306</a>
Registered	1989-02-17
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	West Yorkshire M S Therapy Centre Unit 3/A Olympia Industrial Estate Gelderd Lane Leeds LS12 6AL
Phone	01132637375
Email	<a href="mailto:admin_ms_rawdon@yahoo.co.uk">admin_ms_rawdon@yahoo.co.uk</a>
Website	<a href="http://www.mstherapy.org.uk">www.mstherapy.org.uk</a>

## Activities

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**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 (A) BY BRINGING TOGETHER PERSONS SUFFERING FROM MULTIPLE SCLEROSIS AND PERSONS INTERESTED IN MULTIPLE SCLEROSIS (B) BY PROVIDING ADVICE GUIDANCE AND MORAL AND PRACTICAL SUPPORT FOR PERSONS SUFFERING FROM MULTIPLE SCLEROSIS. (C) BY PROVIDING THERAPY (INCLUDING HYPERBARIC OXYGEN THERAPY) FOR PERSONS SUFFERING FROM MULTIPLE SCLEROSIS OR OTHER SYMPTOMS OR CONDITIONS IN ACCORDANCE WITH THE PROTOCOLS AND GUIDELINES OF THE PRINCIPLE COMPANY AND WITH THE PRIOR WRITTEN CONSENT OF THE PRINCIPAL COMPANY.

**Activities:** To maintain and offer support and therapies to sufferers of multiple sclerosis, including hyperbaric oxygen, physiotherapy, counselling etc. To promote all research necessary to find the cause, cure and prevention of MS and to aid and to improve the condition of those suffering from it.

## Classification

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- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** People With Disabilities

## Geography

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- **Area of benefit:** WEST YORKSHIRE
- Bradford City
- City Of Wakefield
- Kirklees
- Leeds City
- North Yorkshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£216,568	£228,085	-	-
2023-12-31	£247,892	£208,712	-	-
2022-12-31	£159,809	£168,019	-	-
2021-12-31	£143,184	£173,032	-	-
2020-12-31	£180,902	£152,149	-	-

## Trustees

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Name	Role	Appointed
<b>Andrew John Walker</b>	Chair	2017-01-01
JOANNE GOODWIN		
JOHN CLEGG		2011-10-24
LINDA TOOTHILL		

**WEST YORKSHIRE MS THERAPY CENTRE LIMITED**

England & Wales - Charity number 701215

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# Accounts

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**WEST YORKSHIRE MS THERAPY CENTRE**

**Report and Financial Statements**

**31st December 2024**

**WEST YORKSHIRE MS THERAPY CENTRE**

**REPORT AND FINANCIAL STATEMENTS 2024**

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**WEST YORKSHIRE MS THERAPY CENTRE**

**REPORT AND FINANCIAL STATEMENTS 2023**

**LEGAL & ADMINISTRATIVE DETAILS**

The company, registration number 2294306 is registered as a charity, number 701215 under the terms of the Memorandum and Articles of Association dated 8th September 1988.

**SECRETARY**

L Toothill

**COMMITTEE**

The members of the committee during the year were:

L Toothill

J Goodwin

D A Greaves

A J Walker

E Watts\*

R Grindrod\*

All members of the committee listed above, except those annotated \*, are directors of the company.

**REGISTERED OFFICE**

3a Olympia Industrial Estate

Gelder Lane

Leeds

LS12 6AL

**BANKERS**

Barclays Bank plc      Royal Bank of Scotland

28 Park Row            Community Banking

Leeds LS1 1PA        Edinburgh EH2 2YR

**INDEPENDENT EXAMINER**

Richmonds Accountants Limited

Chartered Certified Accountants

Unit 9, Gemini Buisness Park

Sheepscar Way

Leeds LS7 3JB

# WEST YORKSHIRE M.S. THERAPY CENTRE

## TRUSTEES' REPORT

The trustees present their annual report and accounts for the year ended 31st December 2024.

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The responsibilities include all the responsibilities of the directors under the Companies Act and of trustees under the Charities Act

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice.

### OBJECTIVES AND ACTIVITIES

#### **A summary of the objects of the charity as set out in its governing document**

The principal activity of the charity for the year under review was to promote all research necessary to find the cause, cure and prevention of multiple sclerosis and to aid and to improve the condition of those suffering from it.

#### **An explanation of the charity's main objectives for the year**

The charity's main objectives are to maintain and offer support and therapies to sufferers of Multiple Sclerosis including Hyperbaric Oxygen, Physiotherapy, Counselling and any other complimentary therapies as deemed suitable.

#### **An explanation of the charity's strategies for achieving its stated objectives**

In order to meet the aims and objectives of the charity the following services and activities were delivered.

The charity provides therapy for sufferers in the form of:

- a) Dives - therapy sessions in a decompression chamber
- b) Physiotherapy

The objects of the company are maintained by the policies set by the trustees and enacted by the staff.

There have been no material changes during the year.

### ACHIEVEMENTS AND PERFORMANCE

#### **A review of charitable activities undertaken by the charity.**

The financial position of the charity shows a deficit for the year of £11517 (2023 - surplus £39,180). The total reserves stand at £379,593 (2023 - £391,110) these are all free reserves.

### **Investment performance achieved against investment objectives set**

This is governed by the Memorandum and Article of Association, which permits the trustees to invest surplus funds as they shall consider appropriate. The current policy of the trustees is to invest in short term accounts, such as building society and bank deposit accounts, so that they are readily available for the charity to use as and when necessary and to invest in replacing and updating its facilities where necessary to provide the best quality service.

### **Summary of the main achievements of the Charity during the year**

The charity maintained its existing services throughout the year.

## **FINANCIAL REVIEW**

### **Policies on reserves**

The board of trustees has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed should be nine to twelve months of the expenditure. Reserves needed should be approximately £210,000 and are currently held at approximately £379,000. Given the specialist nature of the equipment, the complexity of the physical requirements of the building in which the charity operates and the past experience of needing to relocate, the trustees consider it necessary to additionally retain approximately £200,000 in order to facilitate relocation if the current premises become unsuitable for any reason. This figure will be reviewed annually. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Nature of the Governing Document and constitution of the charity**

The charity is constituted as a company limited by guarantee and is therefore governed by Memorandum and Articles of Association. The charity is run by the Committee of Management, who hold ultimate responsibility for the strategic direction and policy decisions. The Committee of Management delegates the day to day running of the charity to the Centre Manager who reports regularly to the trustees and members.

Any member appointed shall remain a member of the committee until the next Annual General Meeting but shall then be eligible for re-election.

### **The methods adopted for the recruitment and appointment of new trustees**

People can be put forward to join the committee as a trustee by submission of their curriculum vitae which will be discussed by the committee.

The charity aims to recruit trustees who are known and involved with the centre and will uphold the ethos of the centre. No outside party can appoint trustees.

### **The major risks to which the charity is exposed and reviews and systems to mitigate risks**

The charity has made, and has put in place, procedures to review any factors which may affect its continuation or running of its services. These include implementation of information technologies to reliability and sustainability of funding sources. It is also committed to reviewing its governing documents to ensure they are relevant to the developing organisation.

**The members of the Board of Trustees of the Charity during the year ended 31st December 2024 were:**

The trustees, who are also directors for the purpose of company law, who served during the year were:

L Toothill  
D A Greaves  
A J Walker

All the directors of the company are also trustees of the charity and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Act. The directors are members of the company.

This report has been prepared in accordance with the Charities Statement of Recommended Practice (FRS 102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

This report was approved by the Board on 26th September 2025

L. Toothill  
Director & Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WEST YORKSHIRE M.S. THERAPY CENTRE**

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

This report is made solely to the charity, as a body. My reporting work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purpose 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;
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 the 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.

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 to enable a proper understanding of the accounts to be reached.

Richmonds Accountants Ltd  
Unit 9, Gemini Business Park  
Sheepscar Way  
LS7 3JB

Martin Elliot  
Richmonds Accountants Ltd  
Chartered Certified Accountants

Date: 26th September 2025

**WEST YORKSHIRE M.S. THERAPY CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31ST DECEMBER 2024**

	Notes	<b>Unrestricted Funds</b>	
		<b>2024</b>	<b>2023</b>
		£	£
<b>INCOMING RESOURCES</b>			
<b>Incoming from:</b>			
Donations		43,667	64,805
Charitable activities		172,778	182,975
Investment income		123	112
<b>TOTAL</b>		<b>216,568</b>	<b>247,892</b>
 <b>RESOURCES EXPANDED</b>			
<b>Expenditure on:</b>			
Raising Funds	2	216	1,475
Charitable activities	2	157,793	139,122
Others	2	70,076	68,115
<b>TOTAL</b>		<b>228,085</b>	<b>208,712</b>
<b>NET INCOME/DEFICIT</b>		<b>(11,517)</b>	<b>39,180</b>
Balance brought forward 1st January 2024		391,110	351,930
<b>Balance carried forward at 31st December 2024</b>		<b>379,593</b>	<b>391,110</b>

The notes on pages 8 to 11 form part of these accounts.

**WEST YORKSHIRE M.S. THERAPY CENTRE**

**BALANCE SHEET AS AT 31ST DECEMBER 2024**

	Notes	2024		2023	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	5		72,492		85,926
<b>CURRENT ASSETS</b>					
Debtors		51,333		10,192	
Cash at bank and in hand		<u>260,528</u>		<u>301,149</u>	
		311,861		311,341	
<b>CURRENT LIABILITIES</b>					
Accruals and deferred income		<u>4,760</u>		<u>6,157</u>	
<b>NET CURRENT ASSETS</b>			307,101		305,184
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><u>379,593</u></u>		<u><u>391,110</u></u>
<b>FUNDS</b>					
Unrestricted	6		<u><u>379,593</u></u>		<u><u>391,110</u></u>

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

For the year ended 31st December 2024 the company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under Section 476. The directors acknowledge their responsibility for ensuring the company keeps accounting records which comply with section 286 and preparing accounts which gave a true and fair view of the state of affairs of the company as at 31st December 2024 and of its surplus or deficit for the year then ended in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Board on 26th September 2025

Signed on behalf of the Directors

L Toothill .....  
Director & Trustee

J L Goodwin .....  
Director

The notes on pages 8 to 11 form part of these accounts.

**WEST YORKSHIRE M.S. THERAPY CENTRE**  
**NOTES TO THE ACCOUNTS AS AT 31ST DECEMBER 2024**

## **1. ACCOUNTING POLICIES**

### **Basis of accounting**

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

### **Incoming Resources**

Voluntary incoming and donations are included in full in the statement of Financial Activities when they are receivable.

### **Investment income**

Bank interest is included in the income and expenditure account on a receivable basis.

### **Resources Expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. In particular the policy for including items within costs of generating funds, charitable activities and other costs, which is attributable to specific activities, has been included in these cost categories. Where costs are attributable to more than one activity they have been apportioned across the cost categories on a basis consistent with the use of these resources.

### **Cost of raising funds**

Comprise the costs associated with attracting voluntary income and the costs of trading for fund raising purposes.

### **Charitable activities**

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

### **Other costs**

Include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees and costs linked to the strategic management of the charity.

### **Fixed assets and depreciation**

All tangible fixed assets are stated at cost less depreciation. Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Building improvements	5% straight line
Fixtures & fittings	6% straight line
Motor vehicles	25% straight line
Therapy equipment	10% straight line

## Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company and it is therefore included in the relevant costs in the Statement of Financial Activities.

## Finance and operating leases

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

## 2. TOTAL RESOURCES EXPENDED

	<b>Fund raising costs</b>	<b>Therapy running costs</b>	<b>Admin</b>	<b>2024 Total</b>	<b>2023 Total</b>
	£	£	£	£	£
Fund raising costs	216	-	-	216	1,475
Salaries & related costs	-	49,915	70,076	119,991	113,121
Physiotherapists' costs	-	1,035	-	1,035	720
Rent, rates, insurance, light & heat	-	64,863	-	64,863	69,937
Repairs	-	13,765	-	13,765	7,664
Sundry & motor vehicle costs	-	13,041	-	13,041	3,105
Depreciation	-	13,434	-	13,434	11,010
Accountants remuneration	-	1,740	-	1,740	1,680
	<u>216</u>	<u>157,793</u>	<u>70,076</u>	<u>228,085</u>	<u>208,712</u>

## 3. STAFF COSTS

	<b>Therapy</b>	<b>Admin</b>	<b>Total</b>
	£	£	£
Salaries	44,884	61,706	106,590
Social Security costs	3,684	6,651	10,335
Pension	1,347	1,719	3,066
	<u>49,915</u>	<u>70,076</u>	<u>119,991</u>

Average number of employees during the year was 4 (2023 - 4).

#### 4. TRUSTEES REMUNERATION AND EXPENSES

The management of the charity is undertaken by volunteers. Two Trustees, J L Goodwin and L Toothill were employed during the year. Their remuneration was as follows:

	<b>2024</b>	<b>2023</b>
	£	£
L Toothill	4,417	6,645
	<u>4,417</u>	<u>6,645</u>

No other Trustee received remuneration or expenses.

#### 5. TANGIBLE FIXED ASSETS

	<b>Building Improvem's</b>	<b>Fixtures &amp; fittings</b>	<b>Therapy Equipment</b>	<b>Motor vehicles</b>	<b>Total</b>
	£	£	£	£	£
<b>Cost</b>					
At 1st January 2024	101,017	80,004	35,833	8,995	225,849
Additions	-	-	-	-	-
As at 31st December 2024	<u>101,017</u>	<u>80,004</u>	<u>35,833</u>	<u>8,995</u>	<u>225,849</u>
<b>Accumulated depreciation</b>					
At 1st January 2024	42,309	56,419	32,200	8,995	139,923
Charge for the year	5,051	4,800	3,583	-	13,434
As at 31st December 2023	<u>47,360</u>	<u>61,219</u>	<u>35,783</u>	<u>8,995</u>	<u>153,357</u>
<b>Net book value</b>					
As at 31st December 2024	<u>53,657</u>	<u>18,785</u>	<u>50</u>	<u>-</u>	<u>72,492</u>
As at 31st December 2023	<u>58,708</u>	<u>23,585</u>	<u>3,633</u>	<u>-</u>	<u>85,926</u>

#### 6. UNRESTRICTED FUNDS

	<b>2021</b>	<b>2023</b>
	£	£
Balance at 1st January 2024	391,110	351,930
Surplus/(deficit) for the year	(11,517)	39,180
	<u>379,593</u>	<u>391,110</u>

If, upon the winding up or dissolution of the company there remains, after the satisfaction of all its debts and liabilities, any assets these shall be given or transferred to some other charitable body or bodies having objects similar to the objects of the company.

## **7. SHARE CAPITAL**

The company is incorporated under the Companies Act 2006 and is limited by guarantee, each member having taken to contribute such amounts not exceeding £1 as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter. At 31st December 2024 there were 350 members (2023 - 350 members).

## **8. TAXATION**

The charity's activities are exempt from taxation under Section 505 of the income and Corporation Tax Act 1988

**WEST YORKSHIRE MS THERAPY CENTRE LIMITED**

England & Wales - Charity number 701215

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# Accounts

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**WEST YORKSHIRE MS THERAPY CENTRE**

**Report and Financial Statements**

**31st December 2023**

**WEST YORKSHIRE MS THERAPY CENTRE**

**REPORT AND FINANCIAL STATEMENTS 2023**

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**LEGAL & ADMINISTRATIVE DETAILS**

The company, registration number 2294306 is registered as a charity, number 701215 under the terms of the Memorandum and Articles of Association dated 8th September 1988.

**SECRETARY**

L Toothill

**COMMITTEE**

The members of the committee during the year were:

L Toothill

J Goodwin

J E Clegg\*

D A Greaves

A J Walker

E Watts\*

S Somers\*

R Grindrod\*

All members of the committee listed above, except those annotated \*, are directors of the company.

**REGISTERED OFFICE**

3a Olympia Industrial Estate

Gelderd Lane

Leeds

LS12 6AL

**BANKERS**

Barclays Bank plc      Royal Bank of Scotland

28 Park Row            Community Banking

Leeds LS1 1PA         Edinburgh EH2 2YR

**INDEPENDENT EXAMINER**

Lee & Company

Chartered Accountants

Photon House, Percy Street

Leeds LS12 1EL

## WEST YORKSHIRE M.S. THERAPY CENTRE

### TRUSTEES' REPORT

The trustees present their annual report and accounts for the year ended 31st December 2023.

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The responsibilities include all the responsibilities of the directors under the Companies Act and of trustees under the Charities Act

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#### OBJECTIVES AND ACTIVITIES

##### **A summary of the objects of the charity as set out in its governing document**

The principal activity of the charity for the year under review was to promote all research necessary to find the cause, cure and prevention of multiple sclerosis and to aid and to improve the condition of those suffering from it.

##### **An explanation of the charity's main objectives for the year**

The charity's main objectives are to maintain and offer support and therapies to sufferers of Multiple Sclerosis including Hyperbaric Oxygen, Physiotherapy, Counselling and any other complimentary therapies as deemed suitable.

##### **An explanation of the charity's strategies for achieving its stated objectives**

In order to meet the aims and objectives of the charity the following services and activities were delivered. The charity provides therapy for sufferers in the form of:

- a) Dives - therapy sessions in a decompression chamber
- b) Physiotherapy

The objects of the company are maintained by the policies set by the trustees and enacted by the staff. There have been no material changes during the year.

#### ACHIEVEMENTS AND PERFORMANCE

##### **A review of charitable activities undertaken by the charity.**

The financial position of the charity shows a surplus for the year of £39,180 (2022 - deficit £8,210). The total reserves stand at £391,110 (2022 - £351,930) these are all free reserves.

### **Investment performance achieved against investment objectives set**

This is governed by the Memorandum and Article of Association, which permits the trustees to invest surplus funds as they shall consider appropriate. The current policy of the trustees is to invest in short term accounts, such as building society and bank deposit accounts, so that they are readily available for the charity to use as and when necessary and to invest in replacing and updating its facilities where necessary to provide the best quality service.

### **Summary of the main achievements of the Charity during the year**

The charity maintained its existing services throughout the year.

## **FINANCIAL REVIEW**

### **Policies on reserves**

The board of trustees has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed should be nine to twelve months of the expenditure. Reserves needed should be approximately £210,000 and are currently held at approximately £390,000. Given the specialist nature of the equipment, the complexity of the physical requirements of the building in which the charity operates and the past experience of needing to relocate, the trustees consider it necessary to additionally retain approximately £200,000 in order to facilitate relocation if the current premises become unsuitable for any reason. This figure will be reviewed annually. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Nature of the Governing Document and constitution of the charity**

The charity is constituted as a company limited by guarantee and is therefore governed by Memorandum and Articles of Association. The charity is run by the Committee of Management, who hold ultimate responsibility for the strategic direction and policy decisions. The Committee of Management delegates the day to day running of the charity to the Centre Manager who reports regularly to the trustees and members.

Any member appointed shall remain a member of the committee until the next Annual General Meeting but shall then be eligible for re-election.

### **The methods adopted for the recruitment and appointment of new trustees**

People can be put forward to join the committee as a trustee by submission of their curriculum vitae which will be discussed by the committee.

The charity aims to recruit trustees who are known and involved with the centre and will uphold the ethos of the centre. No outside party can appoint trustees.

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The charity has made, and has put in place, procedures to review any factors which may affect its continuation or running of its services. These include implementation of information technologies to reliability and sustainability of funding sources. It is also committed to reviewing its governing documents to ensure they are relevant to the developing organisation.

**The members of the Board of Trustees of the Charity during the year ended 31st December 2023 were:**

The trustees, who are also directors for the purpose of company law, who served during the year were:

L Toothill  
J L Goodwin  
D A Greaves  
A J Walker

All the directors of the company are also trustees of the charity and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Act. The directors are members of the company.

This report has been prepared in accordance with the Charities Statement of Recommended Practice (FRS 102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

This report was approved by the Board on 13th September 2024

L. Toothill  
Director & Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WEST YORKSHIRE M.S. THERAPY CENTRE**

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

This report is made solely to the charity, as a body. My reporting work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purpose 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;
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 the 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.

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 to enable a proper understanding of the accounts to be reached.

Photon House  
Percy Street  
Leeds  
LS12 1EL

Anna McClean FCA  
Lee & Company  
Chartered Accountants

Date: 13th September 2024

**WEST YORKSHIRE M.S. THERAPY CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31ST DECEMBER 2023**

	Notes	<b>Unrestricted Funds</b>	
		<b>2023</b>	<b>2022</b>
		£	£
<b>INCOMING RESOURCES</b>			
<b>Incoming from:</b>			
Donations		64,805	37,529
Charitable activities		182,975	122,274
Investment income		112	6
<b>TOTAL</b>		<u>247,892</u>	<u>159,809</u>
 <b>RESOURCES EXPANDED</b>			
<b>Expenditure on:</b>			
Raising Funds	2	1,475	381
Charitable activities	2	139,122	97,150
Others	2	68,115	70,488
<b>TOTAL</b>		<u>208,712</u>	<u>168,019</u>
<b>NET INCOME/DEFICIT</b>		39,180	(8,210)
Balance brought forward 1st January 2023		351,930	360,140
<b>Balance carried forward at 31st December 2023</b>		<u><u>391,110</u></u>	<u><u>351,930</u></u>

The notes on pages 8 to 11 form part of these accounts.

**WEST YORKSHIRE M.S. THERAPY CENTRE**

**BALANCE SHEET AS AT 31ST DECEMBER 2023**

	Notes	2023		2022	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	5		85,926		96,936
<b>CURRENT ASSETS</b>					
Debtors		10,192		8,875	
Cash at bank and in hand		<u>301,149</u>		<u>250,337</u>	
		311,341		259,212	
<b>CURRENT LIABILITIES</b>					
Accruals and deferred income		<u>6,157</u>		<u>4,218</u>	
<b>NET CURRENT ASSETS</b>			305,184		254,994
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><u>391,110</u></u>		<u><u>351,930</u></u>
<b>FUNDS</b>					
Unrestricted	6		<u><u>391,110</u></u>		<u><u>351,930</u></u>

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

For the year ended 31st December 2023 the company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under Section 476. The directors acknowledge their responsibility for ensuring the company keeps accounting records which comply with section 286 and preparing accounts which gave a true and fair view of the state of affairs of the company as at 31st December 2022 and of its surplus or deficit for the year then ended in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Board on 13th September 2024

Signed on behalf of the Directors

L Toothill .....  
Director & Trustee

J L Goodwin .....  
Director & Trustee

The notes on pages 8 to 11 form part of these accounts.

**WEST YORKSHIRE M.S. THERAPY CENTRE  
NOTES TO THE ACCOUNTS AS AT 31ST DECEMBER 2023**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

**Incoming Resources**

Voluntary incoming and donations are included in full in the statement of Financial Activities when they are receivable.

**Investment income**

Bank interest is included in the income and expenditure account on a receivable basis.

**Resources Expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. In particular the policy for including items within costs of generating funds, charitable activities and other costs, which is attributable to specific activities, has been included in these cost categories. Where costs are attributable to more than one activity they have been apportioned across the cost categories on a basis consistent with the use of these resources.

**Cost of raising funds**

Comprise the costs associated with attracting voluntary income and the costs of trading for fund raising purposes.

**Charitable activities**

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

**Other costs**

Include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees and costs linked to the strategic management of the charity.

**Fixed assets and depreciation**

All tangible fixed assets are stated at cost less depreciation. Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Building improvements	5% straight line
Fixtures & fittings	6% straight line
Motor vehicles	25% straight line
Therapy equipment	10% straight line

## Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company and it is therefore included in the relevant costs in the Statement of Financial Activities.

## Finance and operating leases

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

## 2. TOTAL RESOURCES EXPENDED

	<b>Fund raising costs</b>	<b>Therapy running costs</b>	<b>Admin</b>	<b>2023 Total</b>	<b>2022 Total</b>
	£	£	£	£	£
Fund raising costs	1,475	-	-	1,475	381
Salaries & related costs	-	45,006	68,115	113,121	91,154
Physiotherapists' costs	-	720	-	720	1,400
Rent, rates, insurance, light & heat	-	69,937	-	69,937	47,636
Repairs	-	7,664	-	7,664	10,170
Sundry & motor vehicle costs	-	3,105	-	3,105	4,278
Depreciation	-	11,010	-	11,010	11,010
Accountants remuneration	-	1,680	-	1,680	1,990
	<u>1,475</u>	<u>139,122</u>	<u>68,115</u>	<u>208,712</u>	<u>168,019</u>

## 3. STAFF COSTS

	<b>Therapy</b>	<b>Admin</b>	<b>Total</b>
	£	£	£
Salaries	40,717	60,348	101,065
Social Security costs	3,075	6,156	9,231
Pension	1,214	1,611	2,825
	<u>45,006</u>	<u>68,115</u>	<u>113,121</u>

Average number of employees during the year was 4 (2022 - 3).

#### 4. TRUSTEES REMUNERATION AND EXPENSES

The management of the charity is undertaken by volunteers. Two Trustees, J L Goodwin and L Toothill were employed during the year. Their remuneration was as follows:

	<b>2023</b>	<b>2022</b>
	£	£
J L Goodwin	61,470	54,446
L Toothill	6,645	14,052
	<u>68,115</u>	<u>68,498</u>

No other Trustee received remuneration or expenses.

#### 5. TANGIBLE FIXED ASSETS

	<b>Building Improvem's</b>	<b>Fixtures &amp; fittings</b>	<b>Therapy Equipment</b>	<b>Motor vehicles</b>	<b>Total</b>
	£	£	£	£	£
<b>Cost</b>					
At 1st January 2023	101,017	80,004	35,833	8,995	225,849
Additions	-	-	-	-	-
As at 31st December 2023	<u>101,017</u>	<u>80,004</u>	<u>35,833</u>	<u>8,995</u>	<u>225,849</u>
<b>Accumulated depreciation</b>					
At 1st January 2023	35,838	52,682	31,398	8,995	128,913
Charge for the year	6,471	3,737	802	-	11,010
As at 31st December 2023	<u>42,309</u>	<u>56,419</u>	<u>32,200</u>	<u>8,995</u>	<u>139,923</u>
<b>Net book value</b>					
As at 31st December 2023	<u>58,708</u>	<u>23,585</u>	<u>3,633</u>	<u>-</u>	<u>85,926</u>
As at 31st December 2022	<u>65,179</u>	<u>27,322</u>	<u>4,435</u>	<u>-</u>	<u>96,936</u>

## 6. UNRESTRICTED FUNDS

	<b>2021</b>	<b>2020</b>
	£	£
Balance at 1st January 2023	351,930	360,140
Surplus/(deficit) for the year	39,180	(8,210)
	<u>391,110</u>	<u>351,930</u>

If, upon the winding up or dissolution of the company there remains, after the satisfaction of all its debts and liabilities, any assets these shall be given or transferred to some other charitable body or bodies having objects similar to the objects of the company.

## 7. SHARE CAPITAL

The company is incorporated under the Companies Act 2006 and is limited by guarantee, each member having taken to contribute such amounts not exceeding £1 as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter. At 31st December 2023 there were 350 members (2022 - 310 members).

## 8. TAXATION

The charity's activities are exempt from taxation under Section 505 of the income and Corporation Tax Act 1988

**WEST YORKSHIRE MS THERAPY CENTRE LIMITED**

England & Wales - Charity number 701215

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# Accounts

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**WEST YORKSHIRE MS THERAPY CENTRE**

**Report and Financial Statements**

**31st December 2022**

**WEST YORKSHIRE MS THERAPY CENTRE**

**REPORT AND FINANCIAL STATEMENTS 2021**

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Trustees' report	2, 3 & 4
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Statement of financial activities	6
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**WEST YORKSHIRE MS THERAPY CENTRE**

**REPORT AND FINANCIAL STATEMENTS 2022**

**LEGAL & ADMINISTRATIVE DETAILS**

The company, registration number 2294306 is registered as a charity, number 701215 under the terms of the Memorandum and Articles of Association dated 8th September 1988.

**SECRETARY**

L Toothill

**COMMITTEE**

The members of the committee during the year were:

L Toothill

J Goodwin

J E Clegg\*

D A Greaves

A J Walker

E Watts\* (appointed January 2022)

S Somers\* (appointed January 2022)

R Grindrod\* (appointed January 2022)

All members of the committee listed above, except those annotated \*, are directors of the company.

**REGISTERED OFFICE**

3a Olympia Industrial Estate

Gelderd Lane

Leeds

LS12 6AL

**BANKERS**

Barclays Bank plc      Royal Bank of Scotland

28 Park Row            Community Banking

Leeds LS1 1PA         Edinburgh EH2 2YR

**INDEPENDENT EXAMINER**

Lee & Company

Chartered Accountants

Photon House, Percy Street

Leeds LS12 1EL

## **WEST YORKSHIRE M.S. THERAPY CENTRE**

### **TRUSTEES' REPORT**

The trustees present their annual report and accounts for the year ended 31st December 2022.

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The responsibilities include all the responsibilities of the directors under the Companies Act and of trustees under the Charities Act

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice.

### **OBJECTIVES AND ACTIVITIES**

#### **A summary of the objects of the charity as set out in its governing document**

The principal activity of the charity for the year under review was to promote all research necessary to find the cause, cure and prevention of multiple sclerosis and to aid and to improve the condition of those suffering from it.

#### **An explanation of the charity's main objectives for the year**

The charity's main objectives are to maintain and offer support and therapies to sufferers of Multiple Sclerosis including Hyperbaric Oxygen, Physiotherapy, Counselling and any other complimentary therapies as deemed suitable.

#### **An explanation of the charity's strategies for achieving its stated objectives**

In order to meet the aims and objectives of the charity the following services and activities were delivered. The charity provides therapy for sufferers in the form of:

- a) Dives - therapy sessions in a decompression chamber
- b) Physiotherapy

The objects of the company are maintained by the policies set by the trustees and enacted by the staff. There have been no material changes during the year.

### **ACHIEVEMENTS AND PERFORMANCE**

#### **A review of charitable activities undertaken by the charity.**

The financial position of the charity shows a deficit for the year of £8,210 (2021 - deficit £29,848). The total reserves stand at £351,930 (2021 - £360,140) these are all free reserves.

### **Investment performance achieved against investment objectives set**

This is governed by the Memorandum and Article of Association, which permits the trustees to invest surplus funds as they shall consider appropriate. The current policy of the trustees is to invest in short term accounts, such as building society and bank deposit accounts, so that they are readily available for the charity to use as and when necessary and to invest in replacing and updating its facilities where necessary to provide the best quality service.

### **Summary of the main achievements of the Charity during the year**

The charity maintained its existing services throughout the year.

## **FINANCIAL REVIEW**

### **Policies on reserves**

The board of trustees has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed should be nine to twelve months of the expenditure. Reserves needed should be approximately £160,000 and are currently held at approximately £350,000. Given the specialist nature of the equipment, the complexity of the physical requirements of the building in which the charity operates and the past experience of needing to relocate, the trustees consider it necessary to additionally retain approximately £200,000 in order to facilitate relocation if the current premises become unsuitable for any reason. This figure will be reviewed annually. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Nature of the Governing Document and constitution of the charity**

The charity is constituted as a company limited by guarantee and is therefore governed by Memorandum and Articles of Association. The charity is run by the Committee of Management, who hold ultimate responsibility for the strategic direction and policy decisions. The Committee of Management delegates the day to day running of the charity to the Centre Manager who reports regularly to the trustees and members.

Any member appointed shall remain a member of the committee until the next Annual General Meeting but shall then be eligible for re-election.

### **The methods adopted for the recruitment and appointment of new trustees**

People can be put forward to join the committee as a trustee by submission of their curriculum vitae which will be discussed by the committee.

The charity aims to recruit trustees who are known and involved with the centre and will uphold the ethos of the centre. No outside party can appoint trustees.

### **The major risks to which the charity is exposed and reviews and systems to mitigate risks**

The charity has made, and has put in place, procedures to review any factors which may affect its continuation or running of its services. These include implementation of information technologies to reliability and sustainability of funding sources. It is also committed to reviewing its governing documents to ensure they are relevant to the developing organisation.

**The members of the Board of Trustees of the Charity during the year ended 31st December 2021 were:**

The trustees, who are also directors for the purpose of company law, who served during the year were:

L Toothill  
J L Goodwin  
D A Greaves  
A J Walker

All the directors of the company are also trustees of the charity and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Act. The directors are members of the company.

This report has been prepared in accordance with the Charities Statement of Recommended Practice (FRS 102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

This report was approved by the Board on 13th October 2023

L. Toothill  
Director & Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WEST YORKSHIRE M.S. THERAPY CENTRE**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2022.

This report is made solely to the charity, as a body. My reporting work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purpose 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;
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 the 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.

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 to enable a proper understanding of the accounts to be reached.

Photon House  
Percy Street  
Leeds  
LS12 1EL

Anna McClean FCA  
Lee & Company  
Chartered Accountants

Date: 13th October 2023

**WEST YORKSHIRE M.S. THERAPY CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31ST DECEMBER 2022**

	Notes	<b>Unrestricted Funds</b>	
		<b>2022</b>	<b>2021</b>
		£	£
<b>INCOMING RESOURCES</b>			
<b>Incoming from:</b>			
Donations		37,529	13,386
Charitable activities		122,274	129,797
Investment income		6	1
<b>TOTAL</b>		<b>159,809</b>	<b>143,184</b>
 <b>RESOURCES EXPANDED</b>			
<b>Expenditure on:</b>			
Raising Funds	2	381	711
Charitable activities	2	97,150	104,381
Others	2	70,488	67,940
<b>TOTAL</b>		<b>168,019</b>	<b>173,032</b>
<b>NET INCOME</b>		<b>(8,210)</b>	<b>(29,848)</b>
Balance brought forward 1st January 2022		360,140	389,988
<b>Balance carried forward at 31st December 2022</b>		<b>351,930</b>	<b>360,140</b>

The notes on pages 8 to 11 form part of these accounts.

**WEST YORKSHIRE M.S. THERAPY CENTRE**

**BALANCE SHEET AS AT 31ST DECEMBER 2022**

	Notes	2022		2021	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	5		96,936		107,946
<b>CURRENT ASSETS</b>					
Debtors		8,875		35,500	
Cash at bank and in hand		<u>250,337</u>		<u>220,740</u>	
		259,212		256,240	
<b>CURRENT LIABILITIES</b>					
Accruals and deferred income		<u>4,218</u>		<u>4,046</u>	
<b>NET CURRENT ASSETS</b>			254,994		252,194
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><u>351,930</u></u>		<u><u>360,140</u></u>
<b>FUNDS</b>					
Unrestricted	6		<u><u>351,930</u></u>		<u><u>360,140</u></u>

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

For the year ended 31st December 2022 the company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under Section 476. The directors acknowledge their responsibility for ensuring the company keeps accounting records which comply with section 286 and preparing accounts which gave a true and fair view of the state of affairs of the company as at 31st December 2022 and of its surplus or deficit for the year then ended in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Board on 13th October 2022  
Signed on behalf of the Directors

L Toothill .....	J L Goodwin .....
Director & Trustee	Director & Trustee

The notes on pages 8 to 11 form part of these accounts.

**WEST YORKSHIRE M.S. THERAPY CENTRE**  
**NOTES TO THE ACCOUNTS AS AT 31ST DECEMBER 2022**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

**Incoming Resources**

Voluntary incoming and donations are included in full in the statement of Financial Activities when they are receivable.

**Investment income**

Bank interest is included in the income and expenditure account on a receivable basis.

**Resources Expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. In particular the policy for including items within costs of generating funds, charitable activities and other costs, which is attributable to specific activities, has been included in these cost categories. Where costs are attributable to more than one activity they have been apportioned across the cost categories on a basis consistent with the use of these resources.

**Cost of raising funds**

Comprise the costs associated with attracting voluntary income and the costs of trading for fund raising purposes.

**Charitable activities**

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

**Other costs**

Include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees and costs linked to the strategic management of the charity.

**Fixed assets and depreciation**

All tangible fixed assets are stated at cost less depreciation. Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Building improvements	5% straight line
Fixtures & fittings	6% straight line
Motor vehicles	25% straight line
Therapy equipment	10% straight line

## Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company and it is therefore included in the relevant costs in the Statement of Financial Activities.

## Finance and operating leases

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

## 2. TOTAL RESOURCES EXPENDED

	<b>Fund raising costs</b>	<b>Therapy running costs</b>	<b>Admin</b>	<b>2022 Total</b>	<b>2021 Total</b>
	£	£	£	£	£
Fund raising costs	381	-	-	381	711
Salaries & related costs	-	22,656	68,498	91,154	88,974
Physiotherapists' costs	-	1,400	-	1,400	3,500
Rent, rates, insurance, light & heat	-	47,636	-	47,636	52,831
Repairs	-	10,170	-	10,170	11,359
Sundry & motor vehicle costs	-	4,278	-	4,278	2,707
Depreciation	-	11,010	-	11,010	11,010
Accountants remuneration	-	-	1,990	1,990	1,940
	<u>381</u>	<u>97,150</u>	<u>70,488</u>	<u>168,019</u>	<u>173,032</u>

## 3. STAFF COSTS

	<b>Therapy</b>	<b>Admin</b>	<b>Total</b>
	£	£	£
Salaries	20,411	60,852	81,263
Social Security costs	1,639	6,223	7,862
Pension	606	1,423	2,029
	<u>22,656</u>	<u>68,498</u>	<u>91,154</u>

Average number of employees during the year was 3 (2021 - 3).

#### 4. TRUSTEES REMUNERATION AND EXPENSES

The management of the charity is undertaken by volunteers. Two Trustees, J L Goodwin and L Toothill were employed during the year. Their remuneration was as follows:

	<b>2022</b>	<b>2021</b>
	£	£
J L Goodwin	54,446	51,395
L Toothill	14,052	14,288
	<u>68,498</u>	<u>65,683</u>

No other Trustee received remuneration or expenses.

#### 5. TANGIBLE FIXED ASSETS

	<b>Building Improvem's</b>	<b>Fixtures &amp; fittings</b>	<b>Therapy Equipment</b>	<b>Motor vehicles</b>	<b>Total</b>
	£	£	£	£	£
<b>Cost</b>					
At 1st January 2022	101,017	80,004	35,833	8,995	225,849
Additions	-	-	-	-	-
As at 31st December 2022	<u>101,017</u>	<u>80,004</u>	<u>35,833</u>	<u>8,995</u>	<u>225,849</u>
<b>Accumulated depreciation</b>					
At 1st January 2022	29,367	48,945	30,596	8,995	117,903
Charge for the year	6,471	3,737	802	-	11,010
As at 31st December 2022	<u>35,838</u>	<u>52,682</u>	<u>31,398</u>	<u>8,995</u>	<u>128,913</u>
<b>Net book value</b>					
As at 31st December 2022	<u>65,179</u>	<u>27,322</u>	<u>4,435</u>	<u>-</u>	<u>96,936</u>
As at 31st December 2021	<u>71,650</u>	<u>31,059</u>	<u>5,237</u>	<u>-</u>	<u>107,946</u>

## 6. UNRESTRICTED FUNDS

	<b>2021</b>	<b>2020</b>
	£	£
Balance at 1st January 2022	360,140	389,988
Surplus for the year	(8,210)	(29,848)
	<u>351,930</u>	<u>360,140</u>

If, upon the winding up or dissolution of the company there remains, after the satisfaction of all its debts and liabilities, any assets these shall be given or transferred to some other charitable body or bodies having objects similar to the objects of the company.

## 7. SHARE CAPITAL

The company is incorporated under the Companies Act 2006 and is limited by guarantee, each member having taken to contribute such amounts not exceeding £1 as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter. At 31st December 2022 there were 310 members (2021 - 310 members).

## 8. TAXATION

The charity's activities are exempt from taxation under Section 505 of the income and Corporation Tax Act 1988

**WEST YORKSHIRE MS THERAPY CENTRE LIMITED**

England & Wales - Charity number 701215

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# Accounts

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**WEST YORKSHIRE MS THERAPY CENTRE**

**Report and Financial Statements**

**31st December 2021**

**WEST YORKSHIRE MS THERAPY CENTRE**

**REPORT AND FINANCIAL STATEMENTS 2021**

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**WEST YORKSHIRE MS THERAPY CENTRE**

**REPORT AND FINANCIAL STATEMENTS 2021**

**LEGAL & ADMINISTRATIVE DETAILS**

The company, registration number 2294306 is registered as a charity, number 701215 under the terms of the Memorandum and Articles of Association dated 8th September 1988.

**SECRETARY**

L Toothill

**COMMITTEE**

The members of the committee during the year were:

L Toothill

J Goodwin

J E Clegg\*

D A Greaves

A J Walker

M Overton\* (resigned January 2021)

M O'Dwyer\* (resigned January 2021)

Peter Nicholls\* (appointed February 2021)

All members of the committee listed above, except those annotated \*, are directors of the company.

**REGISTERED OFFICE**

3a Olympia Industrial Estate

Gelder Lane

Leeds

LS12 6AL

**BANKERS**

Barclays Bank plc      Royal Bank of Scotland

28 Park Row            Community Banking

Leeds LS1 1PA         Edinburgh EH2 2YR

**INDEPENDENT EXAMINER**

Lee & Company

Chartered Accountants

Photon House, Percy Street

Leeds LS12 1EL

## **WEST YORKSHIRE M.S. THERAPY CENTRE**

### **TRUSTEES' REPORT**

The trustees present their annual report and accounts for the year ended 31st December 2021.

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The responsibilities include all the responsibilities of the directors under the Companies Act and of trustees under the Charities Act

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice.

### **OBJECTIVES AND ACTIVITIES**

#### **A summary of the objects of the charity as set out in its governing document**

The principal activity of the charity for the year under review was to promote all research necessary to find the cause, cure and prevention of multiple sclerosis and to aid and to improve the condition of those suffering from it.

#### **An explanation of the charity's main objectives for the year**

The charity's main objectives are to maintain and offer support and therapies to sufferers of Multiple Sclerosis including Hyperbaric Oxygen, Physiotherapy, Counselling and any other complimentary therapies as deemed suitable.

#### **An explanation of the charity's strategies for achieving its stated objectives**

In order to meet the aims and objectives of the charity the following services and activities were delivered.

The charity provides therapy for sufferers in the form of:

- a) Dives - therapy sessions in a decompression chamber
- b) Physiotherapy

The objects of the company are maintained by the policies set by the trustees and enacted by the staff.

There have been no material changes during the year.

### **ACHIEVEMENTS AND PERFORMANCE**

#### **A review of charitable activities undertaken by the charity.**

The financial position of the charity shows a deficit for the year of £29,848 (2020 - surplus £28,753). The total reserves stand at £360,140 (2020 - £389,988) these are all free reserves.

### **Investment performance achieved against investment objectives set**

This is governed by the Memorandum and Article of Association, which permits the trustees to invest surplus funds as they shall consider appropriate. The current policy of the trustees is to invest in short term accounts, such as building society and bank deposit accounts, so that they are readily available for the charity to use as and when necessary and to invest in replacing and updating its facilities where necessary to provide the best quality service.

### **Summary of the main achievements of the Charity during the year**

The charity maintained its existing services throughout the year.

## **FINANCIAL REVIEW**

### **Policies on reserves**

The board of trustees has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed should be nine to twelve months of the expenditure. Reserves needed should be approximately £170,000 and are currently held at approximately £360,000. Given the specialist nature of the equipment, the complexity of the physical requirements of the building in which the charity operates and the past experience of needing to relocate, the trustees consider it necessary to additionally retain approximately £200,000 in order to facilitate relocation if the current premises become unsuitable for any reason. This figure will be reviewed annually. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Nature of the Governing Document and constitution of the charity**

The charity is constituted as a company limited by guarantee and is therefore governed by Memorandum and Articles of Association. The charity is run by the Committee of Management, who hold ultimate responsibility for the strategic direction and policy decisions. The Committee of Management delegates the day to day running of the charity to the Centre Manager who reports regularly to the trustees and members.

Any member appointed shall remain a member of the committee until the next Annual General Meeting but shall then be eligible for re-election.

### **The methods adopted for the recruitment and appointment of new trustees**

People can be put forward to join the committee as a trustee by submission of their curriculum vitae which will be discussed by the committee.

The charity aims to recruit trustees who are known and involved with the centre and will uphold the ethos of the centre. No outside party can appoint trustees.

### **The major risks to which the charity is exposed and reviews and systems to mitigate risks**

The charity has made, and has put in place, procedures to review any factors which may affect its continuation or running of its services. These include implementation of information technologies to reliability and sustainability of funding sources. It is also committed to reviewing its governing documents to ensure they are relevant to the developing organisation.

**The members of the Board of Trustees of the Charity during the year ended 31st December 2021 were:**

The trustees, who are also directors for the purpose of company law, who served during the year were:

L Toothill  
J L Goodwin  
D A Greaves  
A J Walker

All the directors of the company are also trustees of the charity and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Act. The directors are members of the company.

This report has been prepared in accordance with the Charities Statement of Recommended Practice (FRS 102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

This report was approved by the Board on 28th September 2022

L. Toothill  
Director & Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WEST YORKSHIRE M.S. THERAPY CENTRE**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2021.

This report is made solely to the charity, as a body. My reporting work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purpose 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;
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 the 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.

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 to enable a proper understanding of the accounts to be reached.

Photon House  
Percy Street  
Leeds  
LS12 1EL

Anna McClean FCA  
Lee & Company  
Chartered Accountants

Date: 28th September 2022

**WEST YORKSHIRE M.S. THERAPY CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31ST DECEMBER 2021**

	Notes	Unrestricted Funds	
		2021	2020
		£	£
<b>INCOMING RESOURCES</b>			
<b>Incoming from:</b>			
Donations		13,386	8,667
Charitable activities		129,797	172,229
Investment income		1	6
<b>TOTAL</b>		<u>143,184</u>	<u>180,902</u>
 <b>RESOURCES EXPANDED</b>			
<b>Expenditure on:</b>			
Raising Funds	2	711	705
Charitable activities	2	104,698	85,118
Others	2	67,623	66,326
<b>TOTAL</b>		<u>173,032</u>	<u>152,149</u>
<b>NET INCOME</b>		(29,848)	28,753
Balance brought forward 1st January 2021		389,988	361,235
<b>Balance carried forward at 31st December 2021</b>		<u>360,140</u>	<u>389,988</u>

The notes on pages 8 to 11 form part of these accounts.

**WEST YORKSHIRE M.S. THERAPY CENTRE**

**BALANCE SHEET AS AT 31ST DECEMBER 2021**

	Notes	2021		2020	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	5		107,946		117,536
<b>CURRENT ASSETS</b>					
Debtors		35,500		8,875	
Cash at bank and in hand		<u>220,740</u>		<u>267,037</u>	
		256,240		275,912	
<b>CURRENT LIABILITIES</b>					
Accruals and deferred income		<u>4,046</u>		<u>3,460</u>	
<b>NET CURRENT ASSETS</b>					
			252,194		272,452
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
			<u><u>360,140</u></u>		<u><u>389,988</u></u>
<b>FUNDS</b>					
Unrestricted	6		<u><u>360,140</u></u>		<u><u>389,988</u></u>

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

For the year ended 31st December 2021 the company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under Section 476. The directors acknowledge their responsibility for ensuring the company keeps accounting records which comply with section 286 and preparing accounts which gave a true and fair view of the state of affairs of the company as at 31st December 2019 and of its surplus or deficit for the year then ended in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Board on 28th September 2022

Signed on behalf of the Directors

L Toothill .....  
Director & Trustee

J L Goodwin .....  
Director & Trustee

The notes on pages 8 to 11 form part of these accounts.

**WEST YORKSHIRE M.S. THERAPY CENTRE**  
**NOTES TO THE ACCOUNTS AS AT 31ST DECEMBER 2021**

## **1. ACCOUNTING POLICIES**

### **Basis of accounting**

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

### **Incoming Resources**

Voluntary incoming and donations are included in full in the statement of Financial Activities when they are receivable.

### **Investment income**

Bank interest is included in the income and expenditure account on a receivable basis.

### **Resources Expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. In particular the policy for including items within costs of generating funds, charitable activities and other costs, which is attributable to specific activities, has been included in these cost categories. Where costs are attributable to more than one activity they have been apportioned across the cost categories on a basis consistent with the use of these resources.

### **Cost of raising funds**

Comprise the costs associated with attracting voluntary income and the costs of trading for fund raising purposes.

### **Charitable activities**

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

### **Other costs**

Include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees and costs linked to the strategic management of the charity.

### **Fixed assets and depreciation**

All tangible fixed assets are stated at cost less depreciation. Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Building improvements	5% straight line
Fixtures & fittings	6% straight line
Motor vehicles	25% straight line
Therapy equipment	10% straight line

## Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company and it is therefore included in the relevant costs in the Statement of Financial Activities.

## Finance and operating leases

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

## 2. TOTAL RESOURCES EXPENDED

	<b>Fund raising costs</b>	<b>Therapy running costs</b>	<b>Admin</b>	<b>2021 Total</b>	<b>2020 Total</b>
	£	£	£	£	£
Fund raising costs	711	-	-	711	705
Salaries & related costs	-	23,291	65,683	88,974	70,942
Physiotherapists' costs	-	3,500	-	3,500	3,990
Rent, rates, insurance, light & heat	-	52,831	-	52,831	49,800
Repairs	-	11,359	-	11,359	11,314
Sundry & motor vehicle costs	-	2,707	-	2,707	2,819
Depreciation	-	11,010	-	11,010	10,869
Accountants remuneration	-	-	1,940	1,940	1,710
	<u>711</u>	<u>104,698</u>	<u>67,623</u>	<u>173,032</u>	<u>152,149</u>

## 3. STAFF COSTS

	<b>Therapy</b>	<b>Admin</b>	<b>Total</b>
	£	£	£
Salaries	21,288	58,672	79,960
Social Security costs	1,463	5,660	7,123
Pension	540	1,351	1,891
	<u>23,291</u>	<u>65,683</u>	<u>88,974</u>

Average number of employees during the year was 3 (2020 - 3).

#### 4. TRUSTEES REMUNERATION AND EXPENSES

The management of the charity is undertaken by volunteers. Two Trustees, J L Goodwin and L Toothill were employed during the year. Their remuneration was as follows:

	<b>2021</b>	<b>2020</b>
	£	£
J L Goodwin	51,395	51,047
L Toothill	14,288	13,569
	<u>65,683</u>	<u>64,616</u>

No other Trustee received remuneration or expenses.

#### 5. TANGIBLE FIXED ASSETS

	<b>Building Improvem's</b>	<b>Fixtures &amp; fittings</b>	<b>Therapy Equipment</b>	<b>Motor vehicles</b>	<b>Total</b>
	£	£	£	£	£
<b>Cost</b>					
At 1st January 2021	101,017	80,004	34,413	8,995	224,429
Additions		-	1,420	-	1,420
As at 31st December 2021	<u>101,017</u>	<u>80,004</u>	<u>35,833</u>	<u>8,995</u>	<u>225,849</u>
<b>Accumulated depreciation</b>					
At 1st January 2021	22,896	45,208	29,794	8,995	106,893
Charge for the year	6,471	3,737	802	-	11,010
As at 31st December 2021	<u>29,367</u>	<u>48,945</u>	<u>30,596</u>	<u>8,995</u>	<u>117,903</u>
<b>Net book value</b>					
As at 31st December 2021	<u>71,650</u>	<u>31,059</u>	<u>5,237</u>	<u>0</u>	<u>107,946</u>
As at 31st December 2020	<u>78,121</u>	<u>34,796</u>	<u>4,619</u>	<u>0</u>	<u>117,536</u>

## 6. UNRESTRICTED FUNDS

	<b>2021</b>	<b>2020</b>
	£	£
Balance at 1st January 2021	389,988	361,235
Surplus for the year	(29,848)	28,753
	<u>360,140</u>	<u>389,988</u>

If, upon the winding up or dissolution of the company there remains, after the satisfaction of all its debts and liabilities, any assets these shall be given or transferred to some other charitable body or bodies having objects similar to the objects of the company.

## 7. SHARE CAPITAL

The company is incorporated under the Companies Act 2006 and is limited by guarantee, each member having taken to contribute such amounts not exceeding £1 as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter. At 31st December 2021 there were 310 members (2020 - 275 members).

## 8. TAXATION

The charity's activities are exempt from taxation under Section 505 of the income and Corporation Tax Act 1988

**WEST YORKSHIRE MS THERAPY CENTRE LIMITED**

England & Wales - Charity number 701215

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# Accounts

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**WEST YORKSHIRE MS THERAPY CENTRE**

**Report and Financial Statements**

**31st December 2020**

**WEST YORKSHIRE MS THERAPY CENTRE**

**REPORT AND FINANCIAL STATEMENTS 2020**

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**WEST YORKSHIRE MS THERAPY CENTRE**

**REPORT AND FINANCIAL STATEMENTS 2020**

**LEGAL & ADMINISTRATIVE DETAILS**

The company, registration number 2294306 is registered as a charity, number 701215 under the terms of the Memorandum and Articles of Association dated 8th September 1988.

**SECRETARY**

L Toothill

**COMMITTEE**

The members of the committee during the year were:

L Toothill

J Goodwin

J E Clegg\*

D A Greaves

A J Walker

K Holmes\* - retired April 2020

M Overton\*

M O'Dwyer\*

All members of the committee listed above, except those annotated \*, are directors of the company.

**REGISTERED OFFICE**

3a Olympia Industrial Estate

Gelderd Road

Leeds

LS12 6AL

**BANKERS**

Barclays Bank plc      Royal Bank of Scotland

28 Park Row            Community Banking

Leeds LS1 1PA         Edinburgh EH2 2YR

**INDEPENDENT EXAMINER**

Lee & Company

Chartered Accountants

Photon House, Percy Street

Leeds LS12 1EL

## **WEST YORKSHIRE M.S. THERAPY CENTRE**

### **TRUSTEES' REPORT**

The trustees present their annual report and accounts for the year ended 31st December 2020.

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The responsibilities include all the responsibilities of the directors under the Companies Act and of trustees under the Charities Act

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice.

### **OBJECTIVES AND ACTIVITIES**

#### **A summary of the objects of the charity as set out in its governing document**

The principal activity of the charity for the year under review was to promote all research necessary to find the cause, cure and prevention of multiple sclerosis and to aid and to improve the condition of those suffering from it.

#### **An explanation of the charity's main objectives for the year**

The charity's main objectives are to maintain and offer support and therapies to sufferers of Multiple Sclerosis including Hyperbaric Oxygen, Physiotherapy, Counselling and any other complimentary therapies as deemed suitable.

#### **An explanation of the charity's strategies for achieving its stated objectives**

In order to meet the aims and objectives of the charity the following services and activities were delivered. The charity provides therapy for sufferers in the form of:

- a) Dives - therapy sessions in a decompression chamber
- b) Physiotherapy

The objects of the company are maintained by the policies set by the trustees and enacted by the staff. There have been no material changes during the year.

### **ACHIEVEMENTS AND PERFORMANCE**

#### **A review of charitable activities undertaken by the charity.**

The financial position of the charity shows a surplus for the year of £28,753 (2019 - £24,015). The total reserves stand at £389,988 (2019 - £361,235) these are all free reserves.

### **Investment performance achieved against investment objectives set**

This is governed by the Memorandum and Article of Association, which permits the trustees to invest surplus funds as they shall consider appropriate. The current policy of the trustees is to invest in short term accounts, such as building society and bank deposit accounts, so that they are readily available for the charity to use as and when necessary and to invest in replacing and updating its facilities where necessary to provide the best quality service.

### **Summary of the main achievements of the Charity during the year**

The charity maintained its existing services throughout the year.

## **FINANCIAL REVIEW**

### **Policies on reserves**

The board of trustees has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed should be nine to twelve months of the expenditure. Reserves needed should be approximately £150,000 and are currently held at approximately £389,000. Given the specialist nature of the equipment, the complexity of the physical requirements of the building in which the charity operates and the past experience of needing to relocate, the trustees consider it necessary to additionally retain approximately £200,000 in order to facilitate relocation if the current premises become unsuitable for any reason. This figure will be reviewed annually. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Nature of the Governing Document and constitution of the charity**

The charity is constituted as a company limited by guarantee and is therefore governed by Memorandum and Articles of Association. The charity is run by the Committee of Management, who hold ultimate responsibility for the strategic direction and policy decisions. The Committee of Management delegates the day to day running of the charity to the Centre Manager who reports regularly to the trustees and members.

Any member appointed shall remain a member of the committee until the next Annual General Meeting but shall then be eligible for re-election.

### **The methods adopted for the recruitment and appointment of new trustees**

People can be put forward to join the committee as a trustee by submission of their curriculum vitae which will be discussed by the committee.

The charity aims to recruit trustees who are known and involved with the centre and will uphold the ethos of the centre. No outside party can appoint trustees.

### **The major risks to which the charity is exposed and reviews and systems to mitigate risks**

The charity has made, and has put in place, procedures to review any factors which may affect its continuation or running of its services. These include implementation of information technologies to reliability and sustainability of funding sources. It is also committed to reviewing its governing documents to ensure they are relevant to the developing organisation.

**The members of the Board of Trustees of the Charity during the year ended 31st December 2020 were:**

The trustees, who are also directors for the purpose of company law, who served during the year were:

L Toothill  
J L Goodwin  
D A Greaves  
A J Walker

All the directors of the company are also trustees of the charity and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Act. The directors are members of the company.

This report has been prepared in accordance with the Charities Statement of Recommended Practice (FRS 102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

This report was approved by the Board on 28th September 2021

L. Toothill  
Director & Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WEST YORKSHIRE M.S. THERAPY CENTRE**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2020.

This report is made solely to the charity, as a body. My reporting work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purpose 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;
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 the 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.

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 to enable a proper understanding of the accounts to be reached.

Photon House  
Percy Street  
Leeds  
LS12 1EL

Anna McClean FCA  
Lee & Company  
Chartered Accountants

Date: 28th September 2021

**WEST YORKSHIRE M.S. THERAPY CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31ST DECEMBER 2020**

	Notes	Unrestricted Funds	
		2020	2019
		£	£
<b>INCOMING RESOURCES</b>			
<b>Incoming from:</b>			
Donations		8,667	26,540
Charitable activities		172,229	146,719
Investment income		6	13
<b>TOTAL</b>		<u>180,902</u>	<u>173,272</u>
 <b>RESOURCES EXPANDED</b>			
<b>Expenditure on:</b>			
Raising Funds	2	705	2,728
Charitable activities	2	85,118	89,644
Others	2	66,326	56,885
<b>TOTAL</b>		<u>152,149</u>	<u>149,257</u>
<b>NET INCOME</b>		28,753	24,015
Balance brought forward 1st January 2020		361,235	337,220
<b>Balance carried forward at 31st December 2020</b>		<u><u>389,988</u></u>	<u><u>361,235</u></u>

The notes on pages 8 to 11 form part of these accounts.

**WEST YORKSHIRE M.S. THERAPY CENTRE**

**BALANCE SHEET AS AT 31ST DECEMBER 2020**

	Notes	2020		2019	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	5		117,536		122,769
<b>CURRENT ASSETS</b>					
Debtors		8,875		35,500	
Cash at bank and in hand		<u>267,037</u>		<u>206,304</u>	
		275,912		241,804	
<b>CURRENT LIABILITIES</b>					
Accruals and deferred income		<u>3,460</u>		<u>3,338</u>	
<b>NET CURRENT ASSETS</b>					
			272,452		238,466
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
			<u><u>389,988</u></u>		<u><u>361,235</u></u>
<b>FUNDS</b>					
Unrestricted	6		<u><u>389,988</u></u>		<u><u>361,235</u></u>

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

For the year ended 31st December 2020 the company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under Section 476. The directors acknowledge their responsibility for ensuring the company keeps accounting records which comply with section 286 and preparing accounts which gave a true and fair view of the state of affairs of the company as at 31st December 2019 and of its surplus or deficit for the year then ended in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Board on 28th September 2021  
Signed on behalf of the Directors

L Toothill .....	J L Goodwin .....
Director & Trustee	Director & Trustee

The notes on pages 8 to 11 form part of these accounts.

**WEST YORKSHIRE M.S. THERAPY CENTRE**  
**NOTES TO THE ACCOUNTS AS AT 31ST DECEMBER 2020**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

**Incoming Resources**

Voluntary incoming and donations are included in full in the statement of Financial Activities when they are receivable.

**Investment income**

Bank interest is included in the income and expenditure account on a receivable basis.

**Resources Expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. In particular the policy for including items within costs of generating funds, charitable activities and other costs, which is attributable to specific activities, has been included in these cost categories. Where costs are attributable to more than one activity they have been apportioned across the cost categories on a basis consistent with the use of these resources.

**Cost of raising funds**

Comprise the costs associated with attracting voluntary income and the costs of trading for fund raising purposes.

**Charitable activities**

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

**Other costs**

Include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees and costs linked to the strategic management of the charity.

**Fixed assets and depreciation**

All tangible fixed assets are stated at cost less depreciation. Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Building improvements	5% straight line
Fixtures & fittings	6% straight line
Motor vehicles	25% straight line
Therapy equipment	10% straight line

## Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company and it is therefore included in the relevant costs in the Statement of Financial Activities.

## Finance and operating leases

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

## 2. TOTAL RESOURCES EXPENDED

	<b>Fund raising costs</b>	<b>Therapy running costs</b>	<b>Admin</b>	<b>2020 Total</b>	<b>2019 Total</b>
	£	£	£	£	£
Fund raising costs	705	-	-	705	2,728
Salaries & related costs	-	6,326	64,616	70,942	66,264
Physiotherapists' costs	-	3,990	-	3,990	7,910
Rent, rates, insurance, light & heat	-	49,800	-	49,800	42,717
Repairs	-	11,314	-	11,314	13,425
Sundry & motor vehicle costs	-	2,819	-	2,819	3,787
Depreciation	-	10,869	-	10,869	10,466
Accountants remuneration	-	-	1,710	1,710	1,960
	<u>705</u>	<u>85,118</u>	<u>66,326</u>	<u>152,149</u>	<u>149,257</u>

## 3. STAFF COSTS

	<b>Therapy</b>	<b>Admin</b>	<b>Total</b>
	£	£	£
Salaries	5,942	57,635	63,577
Social Security costs	384	5,680	6,064
Pension	-	1,301	1,301
	<u>6,326</u>	<u>64,616</u>	<u>70,942</u>

Average number of employees during the year was 3 (2019 - 3).

#### 4. TRUSTEES REMUNERATION AND EXPENSES

The management of the charity is undertaken by volunteers. Two Trustees, J L Goodwin and L Toothill were employed during the year. Their remuneration was as follows:

	<b>2020</b>	<b>2019</b>
	£	£
J L Goodwin	51,047	48,556
L Toothill	13,569	6,369
	<u>64,616</u>	<u>54,925</u>

No other Trustee received remuneration or expenses.

#### 5. TANGIBLE FIXED ASSETS

	<b>Building Improvem's</b>	<b>Fixtures &amp; fittings</b>	<b>Therapy Equipment</b>	<b>Motor vehicles</b>	<b>Total</b>
	£	£	£	£	£
<b>Cost</b>					
At 1st January 2020	95,381	80,004	34,413	8,995	218,793
Additions	5,636	-	-	-	5,636
As at 31st December 2020	<u>101,017</u>	<u>80,004</u>	<u>34,413</u>	<u>8,995</u>	<u>224,429</u>
<b>Accumulated depreciation</b>					
At 1st January 2020	16,424	41,471	29,134	8,995	96,024
Charge for the year	6,472	3,737	660	-	10,869
As at 31st December 2020	<u>22,896</u>	<u>45,208</u>	<u>29,794</u>	<u>8,995</u>	<u>106,893</u>
<b>Net book value</b>					
As at 31st December 2020	<u>78,121</u>	<u>34,796</u>	<u>4,619</u>	<u>0</u>	<u>117,536</u>
As at 31st December 2019	<u>78,957</u>	<u>38,533</u>	<u>5,279</u>	<u>0</u>	<u>122,769</u>

## 6. UNRESTRICTED FUNDS

	<b>2020</b>	<b>2019</b>
	£	£
Balance at 1st January 2020	361,235	337,220
Surplus for the year	28,753	24,015
	<u>389,988</u>	<u>361,235</u>

If, upon the winding up or dissolution of the company there remains, after the satisfaction of all its debts and liabilities, any assets these shall be given or transferred to some other charitable body or bodies having objects similar to the objects of the company.

## 7. SHARE CAPITAL

The company is incorporated under the Companies Act 2006 and is limited by guarantee, each member having taken to contribute such amounts not exceeding £1 as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter. At 31st December 2020 there were 275 members (2019 - 275 members).

## 8. TAXATION

The charity's activities are exempt from taxation under Section 505 of the income and Corporation Tax Act 1988