



**THE BERKSHIRE MULTIPLE SCLEROSIS
THERAPY CENTRE LIMITED**
(A COMPANY LIMITED BY GUARANTEE)
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021



THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
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THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

INTRODUCTION

The Board of Directors, who are the charity trustees for the purposes of the Charities Act 2011, present their Annual Report for the year ended 31 December 2021 under the Companies Act 2006 and the Charities Act 2011, together with the financial statements for the year. The Board confirms that the latter comply with the requirements of the Companies Act 2006, the Company's Memorandum and Articles of Association and the Charities SORP (FRS102).

PURPOSES AND ACTIVITIES

The charity's purposes and aims as set out in the Company's Memorandum of Association are to aid and improve for the public benefit the condition of those living with Multiple Sclerosis (MS).

It achieves this by

- providing a range of treatments and therapies in an understanding environment where those attending can support and learn from each other.
- making up-to-date information available and shared from reputable sources.

The charity supports people living across Berkshire and the neighbouring counties of Oxfordshire, Hampshire, Surrey and Buckinghamshire.

Ensuring the work delivers the charity's aims

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's purposes and aims, and when planning future activities. In particular how planned activities will contribute to the achievement of the objectives and aims.

Principal activities

The charity exists to support people with Multiple Sclerosis and to ease the impact it has on their, and their loved ones', lives. MS is a neurological condition that is unpredictable, incurable and widely variable. With many symptoms including, but not limited to, loss of limb control (which may require a wheelchair/mobility aid), balance problems, fatigue (all-consuming tiredness), memory problems, pain, blurred vision, depression and incontinence. Its impact is often huge. Its complex nature means that specialist support is essential to manage symptoms and improve quality of life.

Without the Berkshire MS Therapy Centre the availability of treatments and therapies would be limited within the local area, in some cases non-existent.

The service and support provided by the charity during 2021 continued to be disrupted by the Covid-19 pandemic. Prior to the onset of Covid measures in March 2020, the charity's principal support for people living with Multiple Sclerosis was provided at its purpose-built Centre in Reading and the outreach location in Henley.

The principal activities of the charity at that time comprised three broad elements:

- Core treatments and services including physiotherapy and exercise classes, oxygen therapy, footcare and counselling.
- Complementary treatments including massage, acupuncture, spinal reflexology and reiki.
- A supportive network for members

In 2020, remote services were launched and these have continued to be developed throughout 2021. Despite starting the year with the Centre closed to face-to-face services, a fuller in-person service was reintroduced from May onwards with major changes made to ensure services were Covid secure.

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TRUSTEES' REPORT (CONTINUED)
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ACHIEVEMENTS AND PERFORMANCE

The Covid-19 pandemic and the charity's response to the national restrictions and clinical guidelines, once again had a major impact on the charity's achievements and performance in 2021.

In response to the pandemic, the charity continued to undertake three broad priorities throughout 2021 with a fourth aim, safely returning to face-to-face services, added.

1 Keeping people as active as possible:

- Providing online classes with MS specialists including Yoga, Pilates and upper limb classes.
- Offering regular support from our physiotherapists to use 'at home' exercise programmes and to signpost members to any additional support needed.
- Increasing the exercise information that is accessible on our website.

2 Improve mental health:

- Continuing to provide counselling services online and by telephone.
- Running online relaxation and mindfulness group classes.

3 Reduce loneliness:

- Running weekly online coffee mornings (until September 2021).
- Increased mailings (online and postal).

4 Returning to face-to-face services safely:

- From May onwards, steadily re-introducing oxygen treatment, physiotherapy, footcare, counselling and a range of our complementary therapies.
- Installing a high-quality screen and audio equipment to create a 'Zoom Room' to enhance online exercise sessions.
- Maintaining a 'Covid-secure' building with one-way systems.

'Without the Centre's support I would have found it virtually impossible to motivate myself to exercise and my current fitness would be nowhere near as good as it is. The contact with other people through the classes has also been fantastic, providing friendship, laughs and understanding from the community based around the Centre. I would have hated to have gone through the pandemic without you all. Your support is vital to us, your friendship and caring is brilliant, sending little cards and notes to lift spirits and you are all very much appreciated for all that you do. "Thank you" will never be enough!' Member Quote, 2021

90% of members found not having access to treatments due to Covid has negatively affected their MS. 97% of members say the Centre helps them manage their MS and 35% say 'it is the most important support' they receive with a further 42% describing it as 'very important'. 95% feel they are in a better position due to the charity.

2021 was another year of adapting to changing circumstances, most of which were beyond the charity's control. Despite it being a challenging year, the charity continued to provide vital support and bring benefits to its users.

The trustees would like to thank everyone who supported the charity in 2021; the success of the year is a result of everyone who joined our services, donated, fundraised and volunteered. The patience and the willingness to adapt has allowed the charity to succeed in another very difficult year. The trustees also would like to thank and congratulate the charity's staff, expertly led by Centre Manager Pippa, for their hard work and dedication.

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Overall treatment numbers are slightly lower than before Covid but as the Centre was closed for several months and new procedures limited the number of people who could access the Centre at any one time, this was expected. Online services continued to be extremely popular. The largest treatment number increases were Yoga (1303% increase compared to 2019), Pilates (391% increase compared to 2019) and Counselling support (102% increase compared to 2019).

The charity was thrilled to be recognised with two 'The Berkshire physical activity lockdown hero' awards from Get Berkshire Active; one for Yoga teacher Uddhava Samman and another for the support provided by the Berkshire MS Therapy Centre.

Thanks to a grant from the Mobbs Memorial Trust, the charity installed a 'Zoom Room' into the Centre allowing the physiotherapy team to provide improved online classes. This investment is part of the charity's commitment to the continuation of online sessions.

A successful application to the CAF Resilience Fund for £121,550 will help the charity transition services as we emerge from the pandemic and allow us to make a significant investment into our long-term strategic and fundraising developments.

The charity saw key personnel changes. Tracy Watkins, Membership Officer, Mohamed Abdul, Physiotherapy Manager and Yvonne Alder, Events and Community Fundraiser and former trustee, left the charity. They had a combined service of 34 years. The trustees and the team would like to thank them for their dedicated service and all they did to improve the lives of local people with MS. Anwen Hall joined the charity as Physiotherapy Manager bringing a wealth of experience and expertise.

The trustees continued to meet monthly (pre-pandemic quarterly) in response to the circumstances and to provide support.

During the year, the charity provided 9,395 treatments (2020:5,934 and 2019: 10,718).

The impact the charity has had

Feedback from members has highlighted the benefits of the continued support provided from the charity during the pandemic, but also reflects the impact of the pandemic on their MS and health.

During the annual member feedback survey, 92% of members said that the Berkshire MS Therapy Centre helped them during the pandemic.

However, 73% felt the pandemic had a negative effect on their MS and 90% found not having access to their regular treatment impacted their health. 66% found their fatigue was affected, 74% found their mobility was affected, 46% experienced more pain and 58% felt their bladder control was worse.

During the survey, the members of the charity reported:

- 90% said that the Berkshire MS Therapy Centre helps them manage their MS
- 82% said that the Berkshire MS Therapy Centre helps them with their mobility
- 91% said that the Berkshire MS Therapy Centre helps them feel happier
- 84% said that the Berkshire MS Therapy Centre helps to improve their quality of life
- 91% said that the Berkshire MS Therapy Centre helps their physical wellbeing
- 86% said that the Berkshire MS Therapy Centre helps their mental wellbeing
- 82% said that the Berkshire MS Therapy Centre helps to reduce loneliness

Crucially 99% feel that the charity's new Covid procedures are secure.

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TRUSTEES' REPORT (CONTINUED)
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'Very grateful that the Centre is there for us all. We have managed to bond with others with MS, even if only digitally for the time being. Hopefully social gatherings can take place soon at the Centre....if it hadn't have been for Covid, the centre probably wouldn't have offered remote sessions, and these have really benefited so many of us that cannot get to the centre easily due to work or transport issues. I hope these remain for the foreseeable future.' Member Feedback, 2021

Contribution of volunteers

The charity is incredibly fortunate to have the support of over 100 regular volunteers who, in normal times, support the day-to-day running of the Centre and the numerous events/collections across the year. They bring an invaluable amount of experience, enthusiasm and positivity to the charity. The trustees are very grateful for all who generously provide their time and skills for the benefit of the charity. During the pandemic period the opportunity for our volunteers to support has been limited. We look forward to the time when our Centre will again be open to members and collections can resume, and our valuable volunteers can again be active.

FINANCIAL REVIEW

Income continued to be a concern in 2021. Fundraising events and collections were adversely affected by the ongoing pandemic and as the Centre reopened running costs, which had been lower whilst the Centre was closed, started to return to former levels. In the circumstances the decision was taken not to replace personnel who had left during the year. The ongoing support from members and individual supporters, charitable trusts, companies and local authorities, however, helped to contain the deficit for the year.

Total income was £373,955 (2020: £426,415) and total expenditure was £443,082 (2020: £465,633). The overall loss was £69,127.

The charity is confident of its financial survival. The very real need - during an uncertain 2022 - is to focus on continuing to develop income streams and to address future sustainability.

The charity has always prioritised a mixed fundraising programme - offering security and reduced risk, and generating appropriate levels of unrestricted income. During 2020 and 2021, whilst income from public collections and fundraising events were affected, the charity focused on other key income sources. The charity looks forward to restoring its diverse range of income when possible.

We wish to thank each individual and organisation who supported the charity in 2021. We particularly express our thanks to:

- Berkshire Community Foundation
- CAF Resilience Fund
- Childwick Trust
- Coronavirus Community Support Fund, distributed by The National Lottery Community Fund
- Colefax Charitable Trust
- Co-op Local Community Fund
- Doris Field Charitable Trust
- Edward Gostling Foundation
- Englefield Charitable Trust
- Gerald Palmer Eling Trust
- Get Berkshire Active Tackling Inequalities Fund
- Good Exchange
- Greenham Trust
- Hospital Saturday Fund
- John Sykes Foundation
- Louis Baylis (Maidenhead Advertiser) Charitable Trust

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- Mobbs Memorial Trust
- Mr & Mrs J A Pye's Charitable Settlement
- National Emergencies Trust
- National Lottery Community Fund
- Payne Gallwey Charitable Trust
- PF Charitable Trust
- Reading St Laurence Church Fund
- Sir Jules Thorn Charitable Trust
- Souter Charitable Trust
- The Prince Philip Trust Fund
- The Worshipful Company of Grocers
- Yorkshire Building Society Charitable Foundation

The designated fund balance at the end of 2021 was £71,101 (2020: £71,101) and represents the unspent balance of a significant legacy received in 2016. The legacy was allocated to support initiatives to benefit the Centre over the longer term. During the year legacies received totalled £6 (2020: £1,000).

During the lockdown in 2021, the charity took advantage of the flexi-furlough scheme allowing it to reclaim a proportion of salaries of members of staff who worked reduced hours.

Reserves policy

The Trustees' ongoing reserves policy is to maintain free reserves (unrestricted net current assets) at between six and twelve months of operating expenditure. At the beginning of 2021 free reserves, based on 2021 budgeted expenditure (cash flow basis), represented approximately 7.3 months running costs.

At the end of 2021 free reserves, based on the 2022 budgeted expenditure (cash flow basis), should be between £209,520 and £419,041. At December 2021 free reserves stood at £212,257, representing approximately 6.1 months running costs.

	2021	2020
Total assets	1,045,837	1,114,964
Less: Restricted Fund	(314,925)	(315,236)
Designated Funds	(71,101)	(71,101)
Tangible Fixed Assets held in		
unrestricted funds	(447,554)	(499,197)
	212,257	229,430

Funds at bank at the end of 2021 stood at £435,749 (end of 2020: £357,848).

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

PLANS FOR FUTURE PERIODS

The outlook at the end of 2021 continues to be uncertain. It is hoped that the adjustments the charity has made will ensure that 2022 will be a calmer, steadier year but with most disruptions caused externally, it is difficult to predict.

In 2022 the charity will continue with the remote service provision and, if the opportunity allows, return to full in-person treatments and support. The timing of this will be greatly influenced by external factors and at present there is no timeline in place.

The Centre will respond to the increased needs which have arisen among our membership directly or indirectly from the pandemic – to the extent our resources allow.

The charity has identified areas where extra staffing is required and 2022 will see investment in fundraising, engagement and physiotherapy to ensure its sustainability.

The charity is hopeful that a new partnership can be developed allowing a Bladder and Bowel clinic to be run from the Centre having a positive impact for members.

The Centre will capitalise on the opportunity the CAF Resilience Grant presents and create new strategic plans as it emerges from the pandemic.

New technological options will be explored including online clinical notes, appointment reminders, telephony updates, contactless donation methods and maximising cloud technology to equip those working remotely.

As regards to fundraising, it is expected 2022 will continue to be challenging but the charity hopes to finish the year in a stronger place.

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: The Berkshire Multiple Sclerosis Therapy Centre Limited

Charity registration number: 800419

Company registration number: 2270807

Registered Office and operational address: Bradbury House
23a August End
Brock Gardens
Reading, Berkshire
RG30 2JP

Directors and Trustees

Mr P Bowsher	Chairman	
Mr D Coe	Treasurer	
Ms H Danelian		(resigned 20 May 2021)
Mr M Farnell	Secretary	
Mr I Langrish		
Mr D Robson		
Mr P Shambrook		(appointed 20 May 2021)
Ms P Tillson		
Mr N Dawkins		

Senior Management Team

Ms P Vincent Cooke	Centre Manager
Mr M Abdul	Physiotherapy Manager (until 30 June 2021)
Mrs A Hall	Physiotherapy Manager (from 02 August 2021)
Miss S Harper	Fundraising Manager

Independent Examiners

Crowe U.K. LLP, Aquis House, 49–51 Blagrove Street, Reading, Berkshire, RG1 1PL

Bankers

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

Solicitors

Clifton Ingram LLP, County House, 17 Friar Street, Reading, Berkshire, RG1 1DB .

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Berkshire Multiple Sclerosis Therapy Centre Limited (the charity) is a company limited by guarantee (company number 2270807) and is a registered charity (charity number 800419).

The charity was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Organisational Structure

The charity is managed by the Trustee Management Committee comprising the company directors and meets at least quarterly. The committee sets the strategic direction and policy of the charity, agrees an annual budget, and monitors performance against the budget.

All members of the Trustee Management Committee give their time voluntarily. Committee members may benefit from the charity's MS services on the same terms as other beneficiaries.

Day to day management of the charity is delegated to the Centre Manager – including supervision of the staff and ensuring that the team continues to develop skills and working arrangements in line with good practice and ensuring the Centre premises are properly serviced and maintained.

The Physiotherapy Manager is responsible for the direction and supervision of the physiotherapy team, the maintenance of recognized treatment standards, evaluating new treatment opportunities and ongoing training.

The Fundraising Manager is responsible for managing relationships with potential financial supporters and promoting fundraising event initiatives.

Salaries are reviewed annually, generally with reference to the pay scales of the National Joint Council for Local Government Services.

The trustees consider that the Key Management personnel are the trustees together with the Centre Manager, the Physiotherapy Manager and the Fundraising Manager.

Recruitment and Appointment of Management Committee

Trustee Management Committee members (trustees) must be ordinary members of the company. They are appointed by election at each Annual General Meeting of the charity, provided that in advance of the meeting they have been proposed by another ordinary member and are willing to be elected. Committee members retire at each Annual General Meeting, though they are eligible for re-election.

The officers of the Company – the Chairman, Treasurer and Secretary – are Trustee Management Committee members and are also appointed by election at each Annual General Meeting. The committee may appoint any of their number during the year to fill a casual vacancy among the officers. Such officers hold office until the next following Annual General Meeting

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Trustee Induction and Training

New trustees are briefed on the objectives and activities of the charity and the environment within which it operates.

The policies and procedures of the charity have been documented. These are updated on a cyclical basis. All trustees are required to familiarise themselves with the charity's policies and procedures.

Risk Management

The trustees have conducted a review of the risks to which the charity is exposed, and assessed their relative significance. These have been recorded within the policies and procedures documentation. Where appropriate, systems and procedures have been established to mitigate the risks the charity faces.

The principal risks to the charity are considered to be those concerning fund raising, financial internal controls, quality of service delivery and the health and safety of staff, volunteers, clients and visitors to the Centre.

As regards fundraising, the risk is the adverse fluctuation of financial resources raised during the year. In the longer term this would place a financial strain upon the charity. The charity has developed a diversified range of financial resources to help mitigate this risk. The fundraising strategy is overseen by the Trustees, and actual financial performance is monitored on a monthly basis. Good relationships are maintained with a large pool of volunteers who are able to support the public collections and events programme.

Financial internal controls include the division of duties. The risk of fraudulent appropriation of the charity's financial resources is mitigated by the requirement that all financial transactions require dual authorization.

The quality of service delivery is underpinned by qualified physiotherapy personnel, training programmes to help maintain professional standards and equipment maintenance schedules that comply with manufacturers' specifications. The Physiotherapy Manager is responsible for the maintenance of recognized treatment standards and evaluating new treatment opportunities. These measures are in place to help ensure that service delivery meets recognized standards and benefits users.

Procedures are in place to ensure compliance with the health and safety of staff, volunteers, clients and visitors to the Centre. Procedures in place include periodic fire alarm tests, Centre access security and regular maintenance of plant and equipment (including lifting equipment, and hygiene). These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

The level of risk in all these areas, except financial controls, increased significantly in 2020 due to the adverse effects of the pandemic. This is being addressed by the additional mitigating actions as described in the Principal Activities and Financial Review sections of this report.

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Responsibilities of the Trustees

The Trustees (who are also directors of The Berkshire Multiple Sclerosis Therapy Centre Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions, disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees on 21 July 2022 and signed on their behalf by:

N Dawkins
Trustee

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income and endowments from:					
Donations & legacies					
Donations & subscriptions	3	231,387	74,660	306,047	334,857
Legacies		6	-	6	1,000
Grants receivable	4	20,763	8,800	29,563	48,163
Charitable activities					
Payments for equipment	7	350	-	350	110
Other income	8	-	-	-	-
Other trading activities					
Fundraising activities	5	35,913	-	35,913	35,888
Treatments to those without MS		90	-	90	2,970
Electricity – Feed in Tariff		1,675	-	1,675	1,322
Shop activities		190	-	190	1,589
Rent received	6	-	-	-	225
Investments	9	<u>121</u>	<u>-</u>	<u>121</u>	<u>291</u>
Total		<u>290,495</u>	<u>83,460</u>	<u>373,955</u>	<u>426,415</u>
Expenditure on:					
Raising funds					
Fundraising activities	10	98,154	-	98,154	92,146
Shop activities		213	-	213	1,087
Charitable activities					
Cost of activities in furtherance of the charity's objects	11	<u>260,944</u>	<u>83,771</u>	<u>344,715</u>	<u>372,400</u>
Total		<u>359,311</u>	<u>83,771</u>	<u>443,082</u>	<u>465,633</u>
Net expenditure	22	(68,816)	(311)	(69,127)	(39,218)
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS FOR YEAR		(68,816)	(311)	(69,127)	(39,218)
Funds at the start of the year		<u>799,728</u>	<u>315,236</u>	<u>1,114,964</u>	<u>1,154,182</u>
Funds at the end of the year		<u><u>730,912</u></u>	<u><u>314,925</u></u>	<u><u>1,045,837</u></u>	<u><u>1,114,964</u></u>

The notes on pages 13 to 28 form part of these accounts

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED

BALANCE SHEET

31 DECEMBER 2021

Company Number 2270807

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible fixed assets	12	751,684	813,515
CURRENT ASSETS			
Stocks	13	2,380	2,021
Debtors	14	17,314	26,570
Cash at bank and in hand		<u>435,749</u>	<u>357,848</u>
		455,443	386,439
CREDITORS: Amounts falling due within one year	15	<u>(161,290)</u>	<u>(84,990)</u>
NET CURRENT ASSETS		<u>294,153</u>	<u>301,449</u>
TOTAL NET ASSETS		<u>1,045,837</u>	<u>1,114,964</u>
FUNDS			
Unrestricted Funds			
General funds	20	659,811	728,627
Designated funds	20	71,101	71,101
Restricted funds	19	<u>314,925</u>	<u>315,236</u>
	18	<u>1,045,837</u>	<u>1,114,964</u>

The trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of Section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit of its accounts for the period in question in accordance with Section 476 of the Act. The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with Section 386 of the Act, and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 December 2021 and of its deficit for the period then ended in accordance with the requirements of Sections 394 and 395 of the Act, and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements were approved and authorised for issue by the Board and were signed on its behalf on 21 July 2022

N Dawkins
Trustee

D R Coe
Trustee

The notes on pages 13 to 28 form part of these accounts

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. COMPANY INFORMATION

The principal activity of the charity is to aid and improve the condition of those living with Multiple Sclerosis. The incorporated charity (registered number 2270807 and charity number 800419) is domiciled in the UK. The address of the registered office Bradbury House, 23a August End, Brock Gardens, Reading, Berkshire, RG30 2JP.

The Berkshire Multiple Sclerosis Therapy Centre Limited is a private company limited by guarantee with no share capital. Each member's liability would be limited to an amount not exceeding £1 in the event of the charity winding up.

2. ACCOUNTING POLICIES

a) Basis of accounting

The accounts have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The Berkshire Multiple Sclerosis Therapy Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

During 2021 the charity was able to recommence a range of in person programmes for members, alongside online sessions. Over the year treatments for members were, in total, 12% below 2019 levels. The current budget has been prepared on the assumption that the development of the full programme for members will continue. It also recognises that the recovery of certain income streams may be delayed (eg events and public collections). At the date of approval of this Report the trustees consider the charity's financial resources will be sufficient over the next twelve months, and that the going concern assumption is appropriate.

b) Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, which are described in note 2, trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimation and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of revision and future periods if the revision affects the current and future periods.

In the view of the trustees, no assumptions concerning the future or estimation uncertainty affecting the assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

2. ACCOUNTING POLICIES (CONTINUED)

c) Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

d) Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income, receipt is probable, and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Items donated for resale through the charity's shop are included as incoming resources within activities for generating funds when they are sold. Recommended contributions from those without MS are payable on receipt of treatment and accounted for at that date.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.

e) Expenditure

Expenditure is recognized on an accrual basis as each liability is incurred.

Raising funds comprise the costs associated with attracting voluntary income and the costs of fundraising activities.

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

Charitable expenditure is reported under two sub headings:

- Cost of activities in furtherance of charity's objects – comprising the cost of professional personnel and treatment equipment;
- Support costs - comprising the cost of staff supporting professional personnel, utilities (i.e. heat, light, water, telephone) and a proportion of Centre management and office costs.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis which is intended to reflect the use of each resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis as set out in Note 17.

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

2. ACCOUNTING POLICIES (CONTINUED)

f) Capitalisation of Fixed Assets and Depreciation

All expenditure on items that are intended for continued use by the charity on a long term basis to generate funds and provide services to members are capitalised as fixed assets (except all IT software, and expenditure below £1,000, which is recognised in the Statement of Financial Activities in the year of purchase).

Depreciation is provided on all tangible fixed assets in use, at rates calculated to write off the cost of each asset, less estimated residual value of each asset over its expected useful life, as follows:

Buildings	- over 50 years
Fixtures, fittings & equipment (other than IT equipment)	- over 10 years
IT Equipment	- over 5 years

g) Stocks

Stocks are stated at the lower of cost and net realisable value.

h) Fund Accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Trustees when there is a specific and authorized commitment on the part of the charity. The level of the fund is set to match the Trustees' estimate of the outstanding commitment at any given time.
- Restricted funds represent incoming resources in respect of which the donor/grantors concerned have specified the purposes to which they must be applied. Where attributable expenditure exceeds restricted income received, a transfer from unrestricted funds to restricted funds is made to cover the excess. Restricted income not spent in any year is carried forward in the relevant fund.

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

j) Creditors and provisions

Creditors and provisions are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

2. ACCOUNTING POLICIES (CONTINUED)

k) Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

l) Pensions

The charity contributes to the personal pension plans of employees. Contributions are charged to the Statement of Financial Activities as they fall due. Total contributions in the year were £21,182 (2020: £23,814). There were no outstanding contributions at the balance sheet date (2020: £nil).

3. DONATIONS AND SUBSCRIPTIONS

	2021	2020
	£	£
Membership subscriptions	5,882	6,196
<i>Donations:</i>		
Individuals	93,783	83,986
Gift aid tax reclaimed	12,324	12,635
Charitable trusts	187,038	218,017
Companies	3,763	11,441
Voluntary groups	3,257	2,257
Charity of the Year	-	325
	<u>306,047</u>	<u>334,857</u>

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

4. GRANTS RECEIVABLE

	2021 £	2020 £
Aldermaston Parish Council	-	100
Binfield Parish Council	-	500
Bracknell Town Council	1,300	1,200
Bray Parish Council	-	300
Charvil Parish Council	-	150
Crowthorne Parish Council	550	400
Earley Town Council	-	500
Finchampstead Parish Council	1,000	1,000
Holybrook Parish Council	-	350
Henley Town Council	-	1,000
HMRC – Job Retention Scheme	10,903	-
HMRC – National Insurance	4,000	4,035
Pangbourne Parish Council	-	300
Purley Parish Council	-	400
Reading Borough Council	8,800	7,800
Reading BC – COVID-19 Small Business Grant	-	25,000
Royal Borough of Windsor & Maidenhead	1,000	1,000
Sandhurst Parish Council	350	350
Shinfield Council	-	800
Speen Parish Council	-	193
Sunninghill & Ascot Parish Council	-	350
Tadley Town Council	600	550
Theale Parish Council	-	-
Tilehurst Parish Council	-	200
Twyford Parish Council	160	160
Warfield Parish Council	375	350
Wargrave Parish Council	-	150
Winkfield Parish Council	-	500
Wokingham Parish Council	275	-
Wokingham Without Parish Council	-	275
Woodley Town Council	250	250
	<u>29,563</u>	<u>48,163</u>

5. FUNDRAISING ACTIVITIES – INCOMING RESOURCES

	2021 £	2020 £
Activities	33,618	28,493
Gift Aid tax reclaimed	-	39
Public collections	2,295	7,356
	<u>35,913</u>	<u>35,888</u>

6. RENT RECEIVED

	2021 £	2020 £
Tenancy	-	225
	<u>-</u>	<u>225</u>

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

7. PAYMENTS FOR USE OF EQUIPMENT

	2021 £	2020 £
Masks for Oxygen Therapy	350	110
FES Equipment on Loan	<u>-</u>	<u>-</u>
	<u>350</u>	<u>110</u>

8. OTHER INCOME

	2021 £	2020 £
Student placement receipts	-	-
Research work	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

9. INVESTMENT INCOME

	2021 £	2020 £
Bank interest	<u>121</u>	<u>291</u>
	<u>121</u>	<u>291</u>

10. FUNDRAISING ACTIVITIES – RESOURCES EXPENDED

	2021 £	2020 £
Direct costs of events	7,654	597
Staff and other indirect costs	52,302	52,623
Allocation of support costs (See Note 17)	<u>38,198</u>	<u>38,926</u>
	<u>98,154</u>	<u>92,146</u>

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

11. COST OF ACTIVITIES IN FURTHERANCE OF THE CHARITY'S OBJECTS

	Physio- therapy 2021 £	Oxygen therapy 2021 £	Counselling 2021 £	Yoga 2021 £	Chiropody 2021 £	Art therapy 2021 £	Complementary therapies 2021 £	Support Network 2021 £	Total 2021 £
<i>Direct costs:</i>									
Staff	114,724	19,197	14,280	5,985	5,700	-	-	19,965	179,851
Training and recruitment	920	-	-	-	-	-	-	-	920
Equipment and consumables	12,602	8,886	-	-	-	-	-	-	21,488
Masks	-	1,995	-	-	-	-	-	-	1,995
FES Equipment	872	-	-	-	-	-	-	-	872
Info Day costs	-	-	-	-	-	-	-	-	-
Allocation of support costs (see note 17)	43,881	12,445	3,556	1,778	5,334	-	5,334	67,261	139,589
	<u>172,999</u>	<u>42,523</u>	<u>17,836</u>	<u>7,763</u>	<u>11,034</u>	<u>-</u>	<u>5,334</u>	<u>87,226</u>	<u>344,715</u>
	2020 £	2020 £	2020 £	2020 £	2020 £	2020 £	2020 £	2020 £	2020 £
<i>Direct costs:</i>									
Staff	141,017	8,565	12,114	2,147	3,120	-	-	36,727	203,690
Training and recruitment	978	-	-	-	-	-	-	-	978
Equipment and consumables	13,842	10,280	-	-	-	-	-	-	24,122
Masks	-	2,055	-	-	-	-	-	-	2,055
FES Equipment	137	-	-	-	-	-	-	-	137
Info Day costs	-	-	-	-	-	-	-	-	-
Allocation of support costs (see note 17)	44,173	12,624	3,607	1,804	5,410	-	5,410	68,390	141,418
	<u>200,147</u>	<u>33,524</u>	<u>15,721</u>	<u>3,951</u>	<u>8,530</u>	<u>-</u>	<u>5,410</u>	<u>105,117</u>	<u>372,400</u>

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

12. TANGIBLE FIXED ASSETS

	Land & buildings £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 January 2021	825,612	690,921	1,516,533
Additions	<u>-</u>	<u>6,037</u>	<u>6,037</u>
At 31 December 2021	<u>825,612</u>	<u>696,958</u>	<u>1,522,570</u>
Depreciation			
At 1 January 2021	290,624	412,394	703,018
Charge for the year	<u>13,212</u>	<u>54,656</u>	<u>67,868</u>
At 31 December 2021	<u>303,836</u>	<u>467,050</u>	<u>770,886</u>
Net book value			
At 31 December 2021	<u>521,776</u>	<u>229,908</u>	<u>751,684</u>
<i>At 31 December 2020</i>	<u><i>534,988</i></u>	<u><i>278,527</i></u>	<u><i>813,515</i></u>

All fixed assets are used for activities in furtherance of the charity's objects or in support thereof.

13. STOCKS

	2021 £	2020 £
Goods for sale	700	896
Masks	<u>1,680</u>	<u>1,125</u>
	<u>2,380</u>	<u>2,021</u>

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

14. DEBTORS

	2021 £	2020 £
Other debtors	2,294	13,248
Prepayments	<u>15,020</u>	<u>13,322</u>
	<u>17,314</u>	<u>26,570</u>

15. CREDITORS: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	4,811	5,329
Other creditors	-	-
Taxation and social security	4,587	6,977
Accruals and deferred income	<u>151,892</u>	<u>72,684</u>
	<u>161,290</u>	<u>84,990</u>

16. STAFF NUMBERS AND COSTS

The average number of persons employed by the charity during the year, analysed by category, was as follows:-

	2021	2020
Direct charitable activities	4	6
Fundraising	2	2
Management and administration	<u>1</u>	<u>2</u>

The aggregate payroll costs of these persons were as follows:-

	2021 £	2020 £
Gross wages and salaries	210,794	245,917
Employer's national insurance costs	18,254	21,355
Employer's pension costs	<u>21,182</u>	<u>23,814</u>
	<u>250,230</u>	<u>291,086</u>

No employee received emoluments in excess of £60,000 (2020: £nil).

No remuneration was received by any of the trustees (2020: £nil). No expenses were reimbursed to any trustees (2020: £nil).

There have been no related party transactions during the year that require disclosure.

Remuneration of key management personnel (including Employers NIC and Employers pension contributions) was £137,688 (2020: £151,886)

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

17. SUPPORT COSTS

Support costs have been allocated on the basis of estimates of the proportion of each expense that is utilised by each of the output activities, as follows:-

2021	Total	Fundraising	Physio- therapy	Oxygen therapy	Counselling	Yoga	Chiropody	Complementary therapies	Network/ advice
	%	%	%	%	%	%	%	%	%
Management and admin staff costs	100	20	20	7	2	1	3	3	44
Office costs	100	32	20	7	2	1	3	3	32
Information and publicity)									
Insurance and business)	100	20	20	7	2	1	3	3	44
consultancy)									
Bank charges)									
Utilities and hygiene costs)									
Buildings – maintenance)	100	20	30	7	2	1	3	3	34
and depreciation)									
Governance	100	20	20	7	2	1	3	3	44
2020 comparatives	Total	Fundraising	Physio- therapy	Oxygen therapy	Counselling	Yoga	Chiropody	Complementary therapies	Network/ advice
	%	%	%	%	%	%	%	%	%
Management and admin staff costs	100	20	20	7	2	1	3	3	44
Office costs	100	32	20	7	2	1	3	3	32
Information and publicity)									
Insurance and business)	100	20	20	7	2	1	3	3	44
consultancy)									
Bank charges)									
Utilities and hygiene costs)									
Buildings – maintenance)	100	20	30	7	2	1	3	3	34
and depreciation)									
Governance	100	20	20	7	2	1	3	3	44

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

17. SUPPORT COSTS (continued)

	Total	Fundraising	Physio- therapy	Oxygen therapy	Counselling	Yoga	Chiropody	Complementary therapies	Network/ advice	<i>Total</i>
	2021	2021	2021	2021	2021	2021	2021	2021	2021	<i>2020</i>
Management and admin staff costs	46,736	9,347	9,347	3,272	935	467	1,402	1,402	20,564	<i>54,056</i>
Office costs	22,007	7,043	4,401	1,540	440	220	660	660	7,043	<i>17,899</i>
Information and publicity	2,139	428	428	150	43	21	64	64	941	<i>3,270</i>
Insurance and business consultancy	15,030	3,006	3,006	1,052	301	150	451	451	6,613	<i>4,865</i>
Bank charges	4,525	905	905	316	91	45	136	136	1,991	<i>4,727</i>
Utilities and hygiene costs	15,338	3,067	4,601	1,074	306	154	461	461	5,214	<i>19,636</i>
Buildings – maintenance and depreciation	67,902	13,580	20,371	4,753	1,358	679	2,037	2,037	23,087	<i>73,847</i>
Governance	<u>4,110</u>	<u>822</u>	<u>822</u>	<u>288</u>	<u>82</u>	<u>42</u>	<u>123</u>	<u>123</u>	<u>1,808</u>	<i><u>5,255</u></i>
	<u>177,787</u>	<u>38,198</u>	<u>43,881</u>	<u>12,445</u>	<u>3,556</u>	<u>1,778</u>	<u>5,334</u>	<u>5,334</u>	<u>67,261</u>	<i><u>183,555</u></i>

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

17. SUPPORT COSTS (continued)

	Total	Fundraising	Physio- therapy	Oxygen therapy	Counselling	Yoga	Chiropody	Complementary therapies	Network/ advice
	<i>2020</i>	<i>2020</i>	<i>2020</i>	<i>2020</i>	<i>2020</i>	<i>2020</i>	<i>2020</i>	<i>2020</i>	<i>2020</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Management and admin staff costs	53,696	10,739	10,739	3,759	1,074	537	1,611	1,611	23,626
Office costs	23,810	7,620	4,762	1,667	476	238	714	714	7,619
Information and publicity	2,366	473	473	166	47	24	71	71	1,041
Insurance and business consultancy	8,521	1,704	1,704	597	170	85	256	256	3,749
Bank charges	6,016	1,204	1,204	421	120	60	180	180	2,647
Utilities and hygiene costs	18,474	3,695	5,543	1,293	369	185	554	554	6,281
Buildings – maintenance and depreciation	62,570	12,514	18,771	4,380	1,252	626	1,877	1,877	21,273
Governance	<u>4,891</u>	<u>977</u>	<u>977</u>	<u>341</u>	<u>99</u>	<u>49</u>	<u>147</u>	<u>147</u>	<u>2,154</u>
	<u><u>180,344</u></u>	<u><u>38,926</u></u>	<u><u>44,173</u></u>	<u><u>12,624</u></u>	<u><u>3,607</u></u>	<u><u>1,804</u></u>	<u><u>5,410</u></u>	<u><u>5,410</u></u>	<u><u>68,390</u></u>

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds General £	Designated Funds Capital £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	447,554	-	304,130	751,684
Current assets	373,547	71,101	10,795	455,443
Current liabilities	<u>(161,290)</u>	<u>-</u>	<u>-</u>	<u>(161,290)</u>
	<u>659,811</u>	<u>71,101</u>	<u>314,925</u>	<u>1,045,837</u>
<i>2020 Comparative</i>	£	£	£	£
<i>Tangible fixed assets</i>	499,197	-	314,318	813,515
<i>Current assets</i>	314,420	71,101	918	386,439
<i>Current liabilities</i>	<u>(84,990)</u>	<u>-</u>	<u>-</u>	<u>(84,990)</u>
	<u>728,627</u>	<u>71,101</u>	<u>315,236</u>	<u>1,114,964</u>

19. RESTRICTED FUNDS

	1 January 2021 £	Incoming Resources £	Transfer £	Resources Expended £	31 December 2021 £
Land and buildings	300,866	-	-	(13,212)	287,654
Conselling	-	2,500	-	(2,500)	-
IT - Laptops	4,580	-	-	(999)	3,581
Nordic Walking Poles	70	-	-	-	70
Oxygen Therapy	-	6,415	-	(6,415)	-
Physio Equipment	-	470	-	(468)	2
Physio Invacare Hoist	-	1,621	-	-	1,621
Physio plinth	843	-	-	-	843
Physio Thera chair	5,052	-	-	(666)	4,386
Physiotherapy	-	54,226	-	(54,226)	-
Physio Treadmill	3,375	-	-	(375)	3,000
Refrigerant dryer	398	-	-	(132)	266
Resilience Funding (CAF)	-	10,675	-	(800)	9,875
Wheelchairs	52	-	-	(52)	-
Yoga	-	3,778	-	(3,778)	-
Zoom IT Facility	<u>-</u>	<u>3,775</u>	<u>-</u>	<u>(148)</u>	<u>3,627</u>
	<u>315,236</u>	<u>83,460</u>	<u>-</u>	<u>83,771</u>	<u>314,925</u>

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

19. RESTRICTED FUNDS (continued)

<i>2020 Comparative</i>	1 January 2020 £	Incoming Resources £	Transfer £	Resources Expended £	31 December 2020 £
Land and buildings	314,078	-	-	(13,212)	300,866
APS Equipment	-	-	-	-	-
Digesting Science workshop	-	-	-	-	-
Emotional Support Network	-	17,391	-	(17,391)	-
Exercise Bike	1,000	-	-	(1,000)	-
FES Equipment	-	1,445	-	(1,445)	-
Foot care	-	5,000	-	(420)	4580
Nordic Walking Poles	70	-	-	-	70
Oxygen Therapy	-	700	-	(700)	-
Physio plinth	843	-	-	-	843
Physio Thera chair	5,718	-	-	(666)	5,052
Physiotherapy	-	134,278	-	(134,278)	-
Physio Treadmill	3,750	-	-	(375)	3,375
Pilates	701	-	-	(701)	-
Refrigerant dryer	530	-	-	(132)	398
Wheelchairs	152	-	-	(100)	52
	<u>32,842</u>	<u>158,814</u>	<u>-</u>	<u>(170,420)</u>	<u>315,236</u>

20. UNRESTRICTED FUNDS

	1 January 2021 £	Incoming Resources £	Transfer £	Resources Expended £	31 December 2021 £
Designated funds					
Legacy fund	71,101	-	-	-	71,101
General funds	<u>728,627</u>	<u>290,495</u>	<u>-</u>	<u>(359,311)</u>	<u>659,811</u>
	<u>799,728</u>	<u>290,495</u>	<u>-</u>	<u>(359,311)</u>	<u>730,912</u>
 <i>2020 Comparative</i>	 1 January 2020 £	 Incoming Resources £	 Transfer £	 Resources Expended £	 31 December 2020 £
<i>Designated funds</i>					
Legacy fund	90,250	-	-	(19,149)	71,101
General funds	<u>737,090</u>	<u>267,601</u>	<u>-</u>	<u>(276,064)</u>	<u>728,627</u>
	<u>827,340</u>	<u>267,601</u>	<u>-</u>	<u>(295,213)</u>	<u>799,728</u>

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

20. UNRESTRICTED FUNDS (continued)

General Funds represent those funds which are unrestricted and not designated for other purposes.

21. CAPITAL COMMITMENTS

At 31 December 2021, the company had no capital commitments (2020: £nil).

22. NET EXPENDITURE FOR THE YEAR

	2021 £	2020 £
Is stated after charging:-		
Depreciation	67,868	64,002
Independent Examination (including irrecoverable VAT)	<u>4,400</u>	<u>4,400</u>

23. FINANCIAL INSTRUMENTS

All of the company's monetary assets and liabilities are basic financial instruments.

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

24. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	<i>Unrestricted Funds 2020 £</i>	<i>Restricted Funds 2020 £</i>	<i>Total Funds 2020 £</i>
<i>Income and endowments from:</i>			
<i>Donations and legacies</i>			
<i>Donations & subscriptions</i>	187,136	147,721	334,857
<i>Legacies</i>	1,000	-	1,000
<i>Grants receivable</i>	37,070	11,093	48,163
<i>Charitable Activities</i>			
<i>Payments for equipment</i>	110	-	110
<i>Other income</i>	-	-	-
<i>Other trading activities</i>			
<i>Fundraising activities</i>	35,888	-	35,888
<i>Treatments to those without MS</i>	2,970	-	2,970
<i>Electricity – Feed in Tariff</i>	1,322	-	1,322
<i>Shop activities</i>	1,589	-	1,589
<i>Rent received</i>	225	-	225
<i>Investments</i>	<u>291</u>	<u>-</u>	<u>291</u>
<i>Total</i>	<u>267,601</u>	<u>158,814</u>	<u>426,415</u>
<i>Expenditure on:</i>			
<i>Raising funds</i>			
<i>Fundraising activities</i>	92,146	-	92,146
<i>Shop activities</i>	1,087	-	1,087
<i>Charitable activities</i>			
<i>Cost of activities in furtherance of the charity's objects</i>	<u>201,980</u>	<u>170,420</u>	<u>372,400</u>
<i>Total</i>	<u>295,213</u>	<u>170,420</u>	<u>465,633</u>
<i>Net (expenditure)</i>	(27,612)	(11,606)	(39,218)
<i>Transfers between funds</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>NET MOVEMENT IN FUNDS FOR YEAR</i>	(27,612)	(11,606)	(39,218)
<i>Funds at the start of the year</i>	<u>827,340</u>	<u>326,842</u>	<u>1,154,182</u>
<i>Funds at the end of the year</i>	<u><u>799,728</u></u>	<u><u>315,236</u></u>	<u><u>1,114,964</u></u>

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2021, which are set out on pages 11 to 28.

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charitable company'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 charitable company, the charitable company's members as a body and the charitable company's trustees as a body for my independent examiner's 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 purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that 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 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Aquis House
49 – 51 Blagrove Street
Reading

Janette Joyce
CROWE U.K. LLP
Chartered Accountants

3 August 2022