

# Chedgrave Oxygen Therapy Centre

England & Wales · Charity number 800850

## Details

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Other names	BROADLAND FRIENDS OF ARMS LIMITED, CHEDGRAVE MS THERAPY CENTRE LIMITED, CHEDGRAVE M S TREATMENT CENTRE, Chedgrave Oxygen Therapy Centre Ltd
Status	Registered
Legal form	Charitable company
Company number	<a href="#">02295326</a>
Registered	1989-07-24
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Ash Church Loke Hall Road Thurton Norwich NR14 6GP
Phone	01508 528549
Email	<a href="mailto:info@oxygen therapynorfolk.org.uk">info@oxygen therapynorfolk.org.uk</a>
Website	<a href="http://www.oxygen therapynorfolk.org.uk/">www.oxygen therapynorfolk.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. (2) TO ASSIST ARMS (MULTIPLE SCLEROSIS RESEARCH) LIMITED IN PROMOTING (WHETHER OR NOT WITHIN THE AREA OF BENEFIT) ALL OR ANY OF ITS OBJECTS.

**Activities:** The Centre provides Oxygen therapy to those who have Multiple Sclerosis as well as providing the service to wider medical conditions that may benefit from oxygen therapy The treatment involves using a diving chamber where a high dose of oxygen under various pressures is given. Treatment encourages increased healing and promotes management of the client's condition.

## Classification

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

## Geography

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- **Area of benefit:** NORTH SUFFOLK AND EAST NORFOLK
- Norfolk
- Suffolk

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£93,039	£79,456	-	-
2023-12-31	£57,572	£60,502	-	-
2022-12-31	£44,949	£38,705	-	-
2021-12-31	£52,398	£31,635	-	-
2020-12-31	£28,917	£31,600	-	-

## Trustees

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Name	Role	Appointed
<b>RACHEL E BUNN</b>	Chair	2004-05-01
Clair Hambling		2020-09-09
Glynis June Adams		2025-09-01
Phillip Webster		2024-07-01

**Chedgrave Oxygen Therapy Centre**

England & Wales - Charity number 800850

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# Accounts

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Registered Company Number: 02295326 ( England and Wales )

Registered Charity Number: 800850

**Report of Trustees**  
**And**  
**Unaudited Financial Statements**  
**For Year Ending 31<sup>st</sup> December 2024 For**  
**Chedgrave Oxygen Therapy Centre Ltd**

*C Harrison Business Services LTD  
Dunburgh Farm  
The Street  
Geldeston  
Beccles  
NR34 0LN*



**Chedgrave Oxygen Therapy Centre Limited**

Contents of the Financial Statements

For Year Ended 31<sup>st</sup> December 2024

Report of Trustees

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Statement of Financial Activities

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Report of the Trustees  
For Year Ended 31<sup>st</sup> December 2024

*The Trustees who were also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity of the year ended 31<sup>st</sup> December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards for Smaller Enterprises.*

Structure, Governance and Management

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Reference and Administrative Information

Registered Company Number	02295326 ( England and Wales )
Registered Charity Number	800850
Registered Office Address	Church Loke Ash, Church Loke, Hall Road, Bergh Apton, Norfolk, NR14 6GP

<u>Trustees</u>	R E Bunn	C Hambling
	P Webster	A Gordon
<u>Company Secretary</u>	<del>Miss R E Bunn</del>	<i>C Hambling</i>

Independent Examiner

Chantelle Harrison

C Harrison Business Services LTD, Dunburgh Farm, The Street, Geldeston, NR34 0LN

Approved by order of the board of Trustees on 9<sup>th</sup> September 2025 and signed on its behalf by:

.....  


*Mrs R E Bunn – Trustee*



## **Annual Report**

Chedgrave Oxygen Therapy Centre 2023-2024

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2024

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

Nature of governing document

Chedgrave Oxygen Therapy Centre is a company limited by guarantee and is a registered charity.

The charity is governed by its Memorandum and Articles of Association.

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

The trustees may appoint a person who is willing to act as a trustee either to fill a vacancy or as an additional trustee provided that the appointment does not cause the number of trustees to exceed any fixed number by or in accordance with the articles as the maximum number of trustees. New trustees are provided with terms of reference and a pack of information relating to the constitution, governance and operation of the trust.

### **Organisational structure**

The charity is managed by the Trustees which comprises the company directors, The committee, which meets on a regular basis, sets the strategic direction of the charity, agree an annual budget, and monitors performance against the budget. Company directors are appointed by election as the Annual General Meeting each year. Certain functional responsibilities (e.g. personnel, finance, IT, therapies) have been delegated to the Centre Manager, or relevant trustees.

### **Risk Management**

General Risk

The Trustees have assessed the risks to which the charity is exposed. The Trustees believe that by monitoring and maintaining reserves at the appropriate level and regularly reviewing controls with respect to financial systems, they have established effective systems to mitigate risks. The Trustees regularly review the Centre's Reserves Policy and relevant policies such as the Business Continuity Policy.

### **Fundraising disclosures**

Fundraising by the charity is controlled by the Centre manager who is an employee. There are numerous ways that the charity manages to raise funds, which include direct donations from the public and members of the charity, organised In store collections and street collections, sponsored events such as marathons and direct donations or gifts from trust funds that exist within the UK. The charity does not approach members of the public directly for fundraising but quite the opposite, it is common practice for the public to approach the charity to give donations. In 2024



the Trustees were able to increase the amount of grants secured and this aided a secure move and enhance our new centre.

### **Public benefit**

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

### **Summary**

The Chedgrave Oxygen Therapy Centre, previously known as the Chedgrave MS Therapy Centre, has a rich history of serving the community for 34 years. Its primary mission is to provide oxygen therapy sessions for individuals facing a wide range of medical conditions, including Multiple Sclerosis and other neurological issues, post-surgery recovery, cancer treatment, and post-operative care. The centre serves residents in Norfolk and Suffolk, operating three days a week, with the support of a dedicated team of 4 trustees and 3 fractional staff.

Chedgrave Oxygen Therapy Centre's long-standing commitment to providing essential services to the community is commendable. Despite challenges such as the COVID-19 pandemic and the need for relocation, the centre has adapted and continues to serve a diverse range of individuals with medical needs. This adaptability and dedication underscore the importance of the centre's work in the region.

Key highlights from this year's annual report include:

**Relocation** – After many years the Centre was informed that its long-established home on the Chedgrave Industrial Estate was going to be closed down. The Centre was rehomed to a new home close to Chedgrave, in Bergh Apton. This new facility has enabled the Centre to be relaunched in a spacious and fresh facility.

**Oxygen System**- With funding and fundraising efforts the Centre has been able to purchase an onsite facility which supports the sustainability of our service.

**Trustee Changes**- Changes have been seen due to personal circumstances.

To maintain the sustainability of the charity, the centre increased session fees for service users, given the rise in operating costs. Additionally, fundraising and legacies played a significant role in the centre's financial stability, with contributions from various sources, including events like coffee mornings and auctions.

**Moving forward**- The centre has started to see an increase in the breadth of medical conditions that it supports, and through targeted marketing and increased events, this is planned to increase further through additional dive sessions. The centre is also exploring how it can offer a wider range of services for its service users, which will in turn support a wider support network to service users, families and carers.

### **Statement of Trustees' Responsibilities**

The trustees of Chedgrave Oxygen Therapy Centre are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted



Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

select suitable accounting policies and apply them consistently;

~ observe the methods and principles in the Charities SORP;

~ make judgements and estimates that are reasonable and prudent;

~ state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and

~ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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

Approved by the trustees of the charity on and signed on its behalf by



R Bunn

Chair of Trustees

1/9/2025





Section A Independent Examiner's Report

Report to the trustees/ members of

Charity Name: Chedgrave Oxygen Therapy Centre Ltd

On accounts for the year ended

31st December 2024 Charity no (if any) 800850

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
the accounts did not accord with the accounting records; or
the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed: [Signature] Date: 01/09/2025

Name: Chartelle Marie Harrison

Relevant professional qualification(s) or body (if any): BA Hons HMRC

Address: Donburgh Farm, 72 The Street, Feldeston, Beccles, NR34 0LW



Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

Nothing to disclose for 2024.





Chedgrave Oxygen Therapy Centre LTD 02295326 Charity No (if any) 800850  
 Chedgrave Oxygen Therapy Centre LTD

Period start date 01/01/2024 To Period end date 31/012/2024 CC39a

Section A Statement of financial activities

Descriptions by natural category	Note	Unrestricted £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Donations, legacies and Grants		7516.01		0	7516.01	6805
fees for charitable services		46003.94		0	46003.94	50767.17
Fundraising events		75		0	75	0
Grants for Services		39444.1		0	39444.1	0
Total incoming resources	S01	93039.05		0	93039.05	57572.17
Resources expended (Notes 4-7)						
Cost of fundraising events		15235.59		0	15235.59	3197.54
Wages, salaries, pensions and NI		39164.58		0	39164.58	38894.77
Rent, rates and Insurance		12069.66		0	12069.66	3450.16
telephone postage and stationery		1123.44		0	1123.44	1666.37
legal and professional fees		2146.4		0	2146.4	8160.87
Insurance		2098.37		0	2098.37	1864.25
Light and heat		3481.22		0	3481.22	3268.5
Repairs and maintenance		3846		0	3846	0
Travel & Accommodation		291.6		0	291.6	0
Total resources expended	S02	79456.86		0	79456.86	60502.46
Net incoming/(outgoing) resources before S03		13582.19		0	13582.19	-2930.29
Gross transfers between funds	S04	0		0	0	
Net incoming/(outgoing) resources before S05		13582.19		0	13582.19	-2930.29
Other recognised gains/(losses)						
Gains and losses on revaluation of fixed a	S06	-13915.15		0	-13915.15	0
Gains and losses on investment assets	S07	0		0	0	0
Net movement in funds	S08	-332.96		0	-332.96	-2930.29
Total funds brought forward	S09	89040.4		0	89040.4	89040.4
Total funds carried forward	S10	88707.44		0	88707.44	86110.11



Section B Balance sheet

	Note	Total this year £ F01	Total last year £ F02
<b>Fixed assets</b>			
Tangible assets (Note 8)	B01	59446	27835
	B02	0	
Investments (Note 9)	B03	0	0
<b>Total fixed assets</b>	B04	<b>59446</b>	<b>27835</b>
<b>Current assets</b>			
Stock and work in progress	B05		0
Debtors (Note 10)	B06	8154	4209
(Short term) investments	B07	4848	4848
Cash at bank and in hand	B08	47281	57064
<b>Total current assets</b>	B09	<b>60283</b>	<b>66121</b>
Creditors: amounts falling due within one year	B10		0
Net current assets/(liabilities)	B11	60283	66121
Total assets less current liabilities	B12	119729	93956
Creditors: amounts falling due after one year	B13	0	0
Provisions for liabilities and charges	B14	26106	0
Net assets	B15	93623	93956
Funds of the Charity			
Unrestricted funds	B16	93585.68	93918.68
Designated funds	B17	0	0
<b>Total unrestricted funds</b>		<b>93585.68</b>	<b>93918.68</b>
Restricted income funds (Note 12)	B18	38	38
Endowment funds (Note 12)	B19	0	0
<b>Total funds</b>	<b>B20</b>	<b>93623.68</b>	<b>93956.68</b>

*For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.*

*No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006*

*The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.*

*These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.*

Signed by one or two trustees on behalf of all the trustee Signature

Date of approval

R E Bunn



1/9/25



Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
  - and with\* Accounting Standards;
  - or ü Financial Reporting Standards for Smaller Enterprises (FRSSE);
  - and with the Charities Act.
- [\*\* except for the following].

Give details in this box if a different standard has been followed.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for t

Give details in this box of any material changes that have been made.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years (§§ except for the following).

Give details in this box of any material changes that have been made.



## Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy is used, this is explained in the notes.

**INCOMING RESOURCES**

Recognition of incoming resources These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure Where incoming resources have related expenditure (as with fundraising or contract income) the related expenditure is included in the SoFA when the charity has unconditional entitlement to the expenditure.

Grants and donations Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the grant or donation.

Tax reclaims on donations and gifts Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which the tax reclaim relates.

Contractual income and performance This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind Gifts in kind for use by the charity are included in the SoFA as incoming resources when received.

Volunteer help The value of any voluntary help received is not included in the accounts but is described in the notes.

Investment income This is included in the accounts when receivable.

Investment gains and losses This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluation of investments.

**EXPENDITURE AND LIABILITIES**

Liability recognition Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay or perform.

Grants with performance conditions Where the charity gives a grant with conditions for its payment being a specific level of service or performance, the grant is only recognised in the accounts when the conditions have been met.

Grants payable without performance These are only recognised in the accounts when a commitment has been made and there are no conditions to be met.

**ASSETS**

Tangible fixed assets for use by the charity These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost less depreciation.

Investments Investments quoted on a recognised stock exchange are valued at market value at the year end.

Stocks and work in progress These are valued at the lower of cost or market value.



## Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Unrestricted	restricted	This year	Last year
	£	£	£	£
Analysis				
Dive Income	1324		36	36
Donations and Legacies Income	6192.01		2750	2750
Session Income	46003.94		50767.17	50767.17
Gift Aid Income	0		4019	4019
Grant Income	39444.1			
Fundraising Activities	75			
Total	93039.05		57572.17	57572.17
			0	0
			0	0
			0	0
			0	0
Total			0	0
			0	0
			0	0
			0	0
			0	0
Total			0	0
			0	0
			0	0
			0	0
			0	0
Total			0	0
			0	0
			0	0
			0	0
			0	0
Total			0	0



## Section C

## Notes to the accounts

(cont)

## Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Unrestricted £	restricted £	This year £	Last year £
Analysis				
Direct Costs of Events / Fundraising	8218.17		0	378
Centre Consumables	5636.44		0	571.68
Raising Funds	750		0	474
Salaries and Staff Costs	39164.58		0	38894.77
Advertising	630.98		0	1773.86
			0	0
			0	0
			0	0
<b>Total</b>	<b>54400.17</b>		<b>0</b>	<b>42092.31</b>
Premises Rents, Rates	12069.66		0	3158.88
Insurances	2098.37		0	1864.25
Light and Heat	3481.22		0	3268.5
Office and Administrative Expenses	1123.04		0	1666.37
Repairs and Maintenance	3846.4		0	291.28
Travel & Accommodation	291.6		0	0
			0	0
			0	0
<b>Total</b>	<b>22910.29</b>		<b>0</b>	<b>10249.28</b>
Other Professional Services	2146.4		0	8160.87
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
<b>Total</b>	<b>2146.4</b>		<b>0</b>	<b>8160.87</b>
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
<b>Total</b>			<b>0</b>	<b>0</b>



## Section C

## Notes to the accounts

(cont)

## Note 5 Details of certain items of expenditure

## 5.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties

	This year	Last year
Number of trustees who were paid expenses	NONE	NONE

## Nature of the expenses

Total amount paid	£	£
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## 5.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner's or auditors'

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts		0
		0

Other fees (for example: advice, consultancy, accountancy services) paid to third parties



## Section C

## Notes to the accounts

(cont)

## Note 6

## Paid employees

Please complete this note if the charity has any employees.

## 6.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	38524.42	38894.77
Employer's National Insurance costs	0	0
Pension costs	640.16	0
	0	0
<b>Total staff costs</b>	<b>39164.58</b>	<b>38894.77</b>

## 6.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
	3	3
	0	0
	0	0
The parts of the charity in which the employees	0	0
Total	3	3

## 6.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

## Brief details of the scheme

Pension scheme is held and operated by Penfold without fees or charges

	This year £	Last year £
The costs of the scheme to the charity for the year	0	0
The amount of any contributions outstanding at the year end	0	0
The amount of any contributions prepaid at the year end	0	0



## Note 7 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable

## 7.1 Total value of grants

Purpose for which grants made	Grants to institutions	Grants to individuals
	Total amount £	Total amount £
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
Total	0	0

## 7.2 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of t

Names of institutions	Purpose	Total amount of grants
		0
		0
		0
		0
		0
		0
		0
		0
		0
Total grants to institutions		0



## Note 8 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

## 8.1 Cost or valuation

	Freehold land & £	Other land & bui £	Plant, machinery £	Fixtures, fittings £	Payments on ac £	Total £
Balance brought forward	0	0	63892.6		0	63892.6
Additions	0	0	44106	0	0	44106
Revaluations	0	0	0		0	0
Disposals	0	0	0	0	0	0
Transfers *	0	0	0	0	0	0
Balance carried forward	0	0	107998.6	0	0	107998.6

## 8.2 Accumulated depreciation and impairment provisions

\*\*Basis

\*\* Rate

SL

Balance brought forward	0	0	55224	0	0	55224
Depreciation charge for y	0	0	13801	0	0	13801
Impairment provisions	0	0	0	0	0	0
Revaluations	0	0	0	0	0	0
Disposals	0	0	0	0	0	0
Transfers*	0	0	0	0	0	0
Balance carried forward	0	0	69025	0	0	69025

## 8.3 Net book value

Brought forward	0	0	8668.6	0	0	8668.6
Carried forward	0	0	38973.6	0	0	38973.6

## 8.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance)



Section C Notes to the accounts (cont)

Note 9 Investment assets

Please complete this note if the charity has any investment assets.

9.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	
Add: additions to investments at cost	0
Less: disposals at carrying value	0
Add/(deduct): net gain/(loss) on revaluation	0
Carrying (market) value at end of year	0

Please provide below:

9.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

9.3 A breakdown of the income from investments agreeing with SOFA.

	9.2	9.3
Analysis of investments	Market value at y £	Income from investments £
Investment properties	0	0
Investments listed on a recognised stock exchange or held in common investment funds, op	0	0
Investments in subsidiary or connected undertakings and companies	0	0
Securities not listed on a recognised Stock Exchange	0	0
Cash held as part of the investment portfolio	0	0
Other investments	0	0
Total	0	0

9.4 Material investment holdings

If any investments are material in terms of their value (for example each represents more than 5 per cent of the value of the char

	Market value at year end £
Investment held	0
	0
	0
	0
Total	0



## Section C

## Notes to the accounts

(cont)

## Note 10

## Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	0	0	0	0
Amounts due from subsidiary and associated undertakings	0	0	0	0
Other debtors	4019	0	3945	0
Prepayments and accrued income	0	0	0	190
Total	4019	0	3945	190

## Note 11

## Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

## 11.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	0	0	0	0
Trade creditors	0	0	0	0
Amounts due to subsidiary and associated undertakings	0	0	0	0
Other creditors	0	0	26106	0
Accruals and deferred income	0	0	0	0
Total	0	0	26106	0

## 11.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.



## Note 12 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

## 12.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).
- other funds .

Fund Name Type PE, EE, R Purpose and restrictions

## 12.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement

Fund names	Fund balances £	Incoming resou £	Resources exp £	Transfers £	Gains and loss £	Fund balances £
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total Funds	0	0	0	0	0	0

## 12.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount
------------------	----------------	--------	--------

## 12.4 Analysis of net assets between funds

	Unrestricted fu £	Restricted fund £	Endowed funds £	Total £
Fixed assets	0	0	0	0
Investments	0	0	0	0
Net current assets	93585		0	93585
Creditors due in more than one year and provisions				
Total net assets	93585	0	0	93585



Section C Notes to the accounts (cont)

Note 13 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 5) details of such transactions:

13.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by

Name of trustee or related party	Legal authority (eg order, governing)	Amounts paid or benefit value	
		This year £	Last year £
NONE			

13.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

Name of trustee or related party	Legal authority	Amount owing	
		This year £	Last year £
Due to trustees and related parties	NONE		
Due from trustees and related parties	NONE		

13.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year	Last year
			£	£
NONE				
NONE				



Section C

Notes to the accounts

(cont)

Note 14

Additional Disclosures

A handwritten signature, possibly 'D', followed by the date '19/9/25'.

There are no additional disclosures to note.



**Chedgrave Oxygen Therapy Centre**

England & Wales - Charity number 800850

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# Accounts

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**Chedgrave Oxygen Therapy Centre Limited**

**Contents of the Financial Statements**

**For Year Ended 31<sup>st</sup> December 2023**

Report of Trustees

Independent Examiners Report

Statement of Financial Activities

Balance Sheet

Notes to Financial Statements



Report of the Trustees  
For Year Ended 31<sup>st</sup> December 2023

*The Trustees who were also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity of the year ended 31<sup>st</sup> December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards for Smaller Enterprises.*

Structure, Governance and Management

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Reference and Administrative Information

Registered Company Number            02295326 ( England and Wales )  
Registered Charity Number            800850  
Registered Office Address            Church Loke Ash, Church Loke, Hall Road, Bergh Apton,  
Norfolk, NR14 6GP

Trustees

Miss R E Bunn   Mrs M Earle   Miss C Hambling  
Mrs J Woodrow   Ms J Shorrock

Company Secretary


Miss R E Bunn

Independent Examiner

Chantelle Harrison

C Harrison Business Services LTD, Dunburgh Farm, The Street, Geldeston, NR34 0LN

Approved by order of the board of Trustees on <sup>31<sup>st</sup></sup> 18<sup>th</sup> September 2024 and signed on its behalf by:

.....  
 31/9/24

*Mrs R E Bunn – Trustee*  




## **Annual Report**

Chedgrave Oxygen Therapy Centre 2023

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2023

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

Nature of governing document

Chedgrave Oxygen Therapy Centre is a company limited by guarantee and is a registered charity.

The charity is governed by its Memorandum and Articles of Association.

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

The trustees may appoint a person who is willing to act as a trustee either to fill a vacancy or as an additional trustee provided that the appointment does not cause the number of trustees to exceed any fixed number by or in accordance with the articles as the maximum number of trustees. New trustees are provided with terms of reference and a pack of information relating to the constitution, governance and operation of the trust.

### **Organisational structure**

The charity is managed by the Trustees which comprises the company directors, The committee, which meets on a regular basis, sets the strategic direction of the charity, agree an annual budget, and monitors performance against the budget. Company directors are appointed by election at the Annual General Meeting each year. Certain functional responsibilities (e.g. personnel, finance, IT, therapies) have been delegated to sub-committees, who report to the Trustees Management Committee on their activities. Day to day management of the Charity is delegated to the Centre Manager.

### **Risk Management**

General Risk

The Trustees have assessed the risks to which the charity is exposed. The Trustees believe that by monitoring and maintaining reserves at the appropriate level and regularly reviewing controls with respect to financial systems, they have established effective systems to mitigate risks. The Trustees regularly review the Centre's Reserves Policy and relevant policies such as the Business Continuity Policy.

### **Fundraising disclosures**

Fundraising by the charity is controlled by the Centre manager who is an employee. There are numerous ways that the charity manages to raise funds, which include direct donations from the public and members of the charity, organised in store collections and street collections, sponsored events such as marathons and direct donations or gifts from trust funds that exist within the UK. The charity does not

approach members of the public directly for fundraising but quite the opposite, it is common practice for the public to approach the charity to give donations. In 2024 the Trustees will have a greater focus on potential grants to support the move to new premises.

### **Public benefit**

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

### **Summary**

The Chedgrave Oxygen Therapy Centre, previously known as the Chedgrave MS Therapy Centre, has a rich history of serving the community for 34 years. Its primary mission is to provide oxygen therapy sessions for individuals facing a wide range of medical conditions, including Multiple Sclerosis and other neurological issues, post-surgery recovery, cancer treatment, and post-operative care. The centre serves residents in Norfolk and Suffolk, operating three days a week, with the support of a dedicated team of 4 trustees and 3 fractional staff.

Chedgrave Oxygen Therapy Centre's long-standing commitment to providing essential services to the community is commendable. Despite challenges such as the COVID-19 pandemic and the need for relocation, the centre has adapted and continues to serve a diverse range of individuals with medical needs. This adaptability and dedication underscore the importance of the centre's work in the region.

Key highlights from this year's annual report include:

Trustee Changes- Changes have been seen due to personal circumstances.

To maintain the sustainability of the charity, the centre increased session fees for service users, given the rise in operating costs. Additionally, fundraising and legacies played a significant role in the centre's financial stability, with contributions from various sources, including events like coffee mornings and auctions.

The centre expresses gratitude for the ongoing support of its landlord, which has enabled its operations for many years, but in 2024 the centre is proactively searching for a new location to secure its long term future.

Moving forward- The centre has started to see an increase in the breadth of medical conditions that it supports, and through targeted marketing and increased events, this is planned to increase further through additional dive sessions. The centre is also exploring how it can offer a wider range of services for its service users, which will in turn support a wider support network to service users, families and carers. The Centre will also explore funding for a new oxygen system as the current system has caused some down time in the service.

### **Statement of Trustees' Responsibilities**

The trustees of Chedgrave Oxygen Therapy Centre are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted

Accounting Practice), including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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

select suitable accounting policies and apply them consistently;

~ observe the methods and principles in the Charities SORP;

~ make judgements and estimates that are reasonable and prudent;

~ state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and

~ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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

Approved by the trustees of the charity on and signed on its behalf by

R Bunn

Chair of Trustees

1/9/2024





Section A

Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
Chedgrave Oxygen Therapy Centre Ltd Registered Company 02295326

On accounts for the year  
ended

31<sup>st</sup> December 2023

Charity no  
(if any)

800850

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2023**.

Responsibilities and  
basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:

Date:

18/09/2024

Name:

Chantelle Harrison of C Harrison Business Services LTD

Relevant professional  
qualification(s) or body  
(if any):

Address:

Dunburgh Farm 72 The Street, Geldeston, Beccles, NR34 0LN



Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

Nothing to disclose.





Chedgrave Oxygen Therapy Centre LTD 02295326 Charity No (if any) 800850  
 Chedgrave Oxygen Therapy Centre LTD

Period start date 01/01/2023 To Period end date 31/01/2023 CC39a

Section A Statement of financial activities

Descriptions by natural category	Note	Unrestricted	Restricted income funds	Endowment funds	Total this year		Total last year	
		£	£	£	£	£	£	£
		F01	F02	F03	F04	F05		
Incoming resources (Note 3)								
Donations, legacies and Grants			36	0	0	36		11126.55
Donations, legacies and Grants			2750	0	0	2750		
fees for charitable services		50767.17		0	0	50767.17		33823.38
Donations, legacies and Grants		4019		0	0	4019		0
			0	0	0	0		0
			0	0	0	0		0
<b>Total incoming resources</b>	S01	57572.17		0	0	57572.17		44949.93
Resources expended (Notes 4-7)								
Cost of fundraising events		2625.86		0	0	2625.86		2758.28
Wages, salaries, pensions and NI		39043.49		0	0	39043.49		25973.9
Rent, rates and Insurance		5023.13		0	0	5023.13		4686.52
telephone postage and stationery		1666.37		0	0	1666.37		1556.36
legal and professional fees		3426.8		0	0	3426.8		2856.18
Light and heat		3268.5		0	0	3268.5		874.6
Repairs and maintenance		5448.31		0	0	5448.31		0
		0		0	0	0		0
<b>Total resources expended</b>	S02	60502.46		0	0	60502.46		38705.84
Net incoming/(outgoing) resources before S03		-2930.29		0	0	-2930.29		6244.09
Gross transfers between funds	S04	0		0	0	0		
Net incoming/(outgoing) resources before S05		-2930.29		0	0	-2930.29		-2682.6
Other recognised gains/(losses)								
Gains and losses on revaluation of fixed a S06		0		0	0	0		0
Gains and losses on investment assets	S07	0		0	0	0		0
Net movement in funds	S08	-2930.29		0	0	-2930.29		-2682.6
<b>Total funds brought forward</b>	S09	89040.4			0	89040.4		91723
<b>Total funds carried forward</b>	S10	86110.11		0	0	86110.11		89040.4

*30/1/24*

Section B Balance sheet

	Note	Total this year £ F01	Total last year £ F02
Fixed assets			
Tangible assets (Note 8)	B01	27835	47003.5
	B02	0	
Investments (Note 9)	B03	0	0
Total fixed assets	B04	27835	47003.5
Current assets			
Stock and work in progress	B05		0
Debtors (Note 10)	B06	4209	190
(Short term) investments	B07	4848	4848
Cash at bank and in hand	B08	57064	64013
Total current assets	B09	66121	69051
Creditors: amounts falling due within one year	B10		0
Net current assets/(liabilities)	B11	66121	69051
Total assets less current liabilities	B12	93956	116054.5
Creditors: amounts falling due after one year	B13	0	0
Provisions for liabilities and charges	B14	0	0
Net assets	B15	93956	116054.5
Funds of the Charity			
Unrestricted funds	B16	93918.68	89040.02
Designated funds	B17	0	0
Total unrestricted funds		93918.68	89040.02
Restricted income funds (Note 12)	B18	38	38
Endowment funds (Note 12)	B19	0	0
Total funds	B20	93956.68	89078.02

*For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.*

*No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006*

*The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.*

*These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.*

Signed by one or two trustees on behalf of all the trustee Signature

R E Bunn



Date of approval

30/9/24

**Note 1 Basis of preparation**

This section should be completed by all charities.

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);

- and with\* Accounting Standards;

- or ü Financial Reporting Standards for Smaller Enterprises (FRSSE);

- and with the Charities Act.

[\*\* except for the following].

Give details in this box if a different standard has been followed.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (\$ except for t

Give details in this box of any material changes that have been made.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§§ except for the following).

Give details in this box of any material changes that have been made.

## Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy is used, it is explained in the notes.

**INCOMING RESOURCES**

Recognition of incoming resources These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure Where incoming resources have related expenditure (as with fundraising or contract income) the related expenditure is included in the SoFA when the resource is recognised.

Grants and donations Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Volunteer help The value of any voluntary help received is not included in the accounts but is described in the trust accounts.

Investment income This is included in the accounts when receivable.

Investment gains and losses This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluation.

**EXPENDITURE AND LIABILITIES**

Liability recognition Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay or perform.

Grants with performance conditions Where the charity gives a grant with conditions for its payment being a specific level of service or other performance, the grant is only included in the SoFA when the conditions are met.

Grants payable without performance These are only recognised in the accounts when a commitment has been made and there are no conditions attached.

**ASSETS**

Tangible fixed assets for use by the charity These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost less depreciation.

Investments Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investments are valued at the lower of cost or market value.

Stocks and work in progress These are valued at the lower of cost or market value.

## Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

Analysis	Unrestricted £	restricted £	This year £	Last year £
Dive Income		36	36	829
Donations and Legacies Income	2750		2750	10297.55
Session Income	50767.17		50767.17	33823.28
Gift Aid Income	4019		4019	0
Total	57572.17		57572.17	44949.83
			0	0
			0	0
			0	0
			0	0
Total			0	0
			0	0
			0	0
			0	0
			0	0
Total			0	0
			0	0
			0	0
			0	0
			0	0
Total			0	0
			0	0
			0	0
			0	0
Total			0	0

## Section C

## Notes to the accounts

(cont)

## Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

Analysis	Unrestricted £	restricted £	This year £	Last year £
Direct Costs of Events / Fundraising	378		378	4060.51
Centre Consumables	571.68		571.68	966.35
Raising Funds	474		474	247.02
Salaries and Staff Costs	39043.49		39043.49	20558
Advertising	1773.86		1773.86	0
			0	0
			0	0
			0	0
<b>Total</b>	<b>42241.03</b>		<b>42241.03</b>	<b>25831.88</b>
Premises Rents, Rates	3158.88		3158.88	2400
Insurances	1864.25		1864.23	1177.14
Light and Heat	3268.50		3268.50	700
Office and Administrative Expenses	1666.37		1666.37	807
Repairs and Maintenance	4876.63		4876.63	0
			0	0
			0	0
			0	0
<b>Total</b>	<b>14834.63</b>		<b>14834.61</b>	<b>5084.14</b>
Other Professional Services	3426.80		3426.80	420
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
<b>Total</b>	<b>3426.8</b>		<b>3426.8</b>	<b>420</b>
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
<b>Total</b>			<b>0</b>	<b>0</b>

Section C

Notes to the accounts

(cont)

Note 5 Details of certain items of expenditure

5.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties

	This year	Last year
Number of trustees who were paid expenses	NONE	NONE

Nature of the expenses

Total amount paid	£	£

5.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditors

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts		0
		0

Other fees (for example: advice, consultancy, accountancy services) paid to third parties

## Section C

## Notes to the accounts

(cont)

## Note 6

## Paid employees

Please complete this note if the charity has any employees.

## 6.1 Staff Costs

	This year £	Last year £	
Gross wages, salaries and benefits in kind	38673.44		20558
Employer's National Insurance costs	370.05		0
Pension costs	0		0
	0		0
<b>Total staff costs</b>	<b>39043.49</b>		<b>20558</b>

## 6.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number	
		3	1.5
		0	0
		0	0
The parts of the charity in which the employees		0	0
<b>Total</b>		<b>3</b>	<b>1.5</b>

## 6.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

## Brief details of the scheme

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable

## 7.1 Total value of grants

Purpose for which grants made	Grants to institutions	Grants to individuals
	Total amount £	Total amount £
		0
		0
		0
		0
		0
		0
		0
<b>Total</b>		<b>0</b>

## 7.2 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of t

Names of institutions	Purpose	Total amount of grants
		0
		0
		0
		0
		0
		0
		0
		0
		0
<b>Total grants to institutions</b>		<b>0</b>

## Section C

## Notes to the accounts

(cont)

## Note 8

## Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

## 8.1 Cost or valuation

	Freehold land & £	Other land & bui £	Plant, machinery £	Fixtures, fittings £	Payments on ac £	Total £
Balance brought forward	0	0	63892.6		0	63892.6
Additions	0	0	0	0	0	0
Revaluations	0	0	0		0	0
Disposals	0	0	0	0	0	0
Transfers *	0	0	0	0	0	0
Balance carried forward	0	0	63892.6	0	0	63892.6

## 8.2 Accumulated depreciation and impairment provisions

**Basis			RB			
** Rate			0.3			
Balance brought forward	0	0	36056.85	0	0	36056.85
Depreciation charge for y	0	0	19167.6	0	0	19167.6
Impairment provisions	0	0	0	0	0	0
Revaluations	0	0	0	0	0	0
Disposals	0	0	0	0	0	0
Transfers*	0	0	0	0	0	0
Balance carried forward	0	0	55224.45	0	0	55224.45

## 8.3 Net book value

Brought forward	0	0	27835.75	0	0	27835.75
Carried forward	0	0	8668.15	0	0	8668.15

## 8.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance)

Note 9 Investment assets

Please complete this note if the charity has any investment assets.

9.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	
Add: additions to investments at cost	0
Less: disposals at carrying value	0
Add/(deduct): net gain/(loss) on revaluation	0
Carrying (market) value at end of year	0

Please provide below:

9.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

9.3 A breakdown of the income from investments agreeing with SOFA.

	9.2	9.3
Analysis of investments	Market value at year end £	Income from investments £
Investment properties	0	0
Investments listed on a recognised stock exchange or held in common investment funds, o	0	0
Investments in subsidiary or connected undertakings and companies	0	0
Securities not listed on a recognised Stock Exchange	0	0
Cash held as part of the investment portfolio	0	0
Other investments	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

9.4 Material investment holdings

If any investments are material in terms of their value (for example each represents more than 5 per cent of the value of the charity's investments)

Investment held	Market value at year end £
	0
	0
	0
	0
<b>Total</b>	<b>0</b>

## Section C

## Notes to the accounts

(cont)

## Note 10 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	0	0	0	0
Amounts due from subsidiary and associated undertakings	0	0	0	0
Other debtors	4019	0	0	0
Prepayments and accrued income	0	0	0	190
Total	4019	0	0	190

## Note 11 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

## 11.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	0	0	0	0
Trade creditors	0	0	0	0
Amounts due to subsidiary and associated undertakings	0	0	0	0
Other creditors	0	0	0	0
Accruals and deferred income	0	0	0	0
Total	0	0	0	0

## 11.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.



## Note 13 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 5) details of such transactions are given below.

## 13.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity during the year.

Name of trustee or related party	Legal authority (eg order, governing law)	Amounts paid or benefit value	
		This year £	Last year £
NONE			

## 13.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

Name of trustee or related party	Legal authority	Amount owing	
		This year £	Last year £
Due to trustees and related parties	NONE		
Due from trustees and related parties	NONE		

## 13.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	
			This year £	Last year £
NONE				
NONE				

Section C

Notes to the accounts

(cont)

Note 14

Additional Disclosures

None to add.

**Income categories**

Donations, legacies and Grants  
Fundraising events  
Shop sales  
Interest and dividends  
fees for charitable services  
Grants for services

**Expenditure categories**

Wages, salaries, pensions and NI  
Cost of fundraising events  
Rent, rates and Insurance  
Repairs and maintenance  
Light and heat  
telephone postage and stationery  
Donations and Grants  
legal and professional fees  
bank charges and interest  
depreciation  
Insurance

To edit the lists replace existing categories on either list with the new headings you prefer to use.

A handwritten signature in black ink, appearing to read 'R. Ryan', is located in the lower right quadrant of the page.

**Chedgrave Oxygen Therapy Centre**

England & Wales - Charity number 800850

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# Accounts

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## **Annual Report**

Chedgrave Oxygen Therapy Centre 2022

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2022.

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

Nature of governing document

Chedgrave Oxygen Therapy Centre is a company limited by guarantee and is a registered charity.

The charity is governed by its Memorandum and Articles of Association.

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

The trustees may appoint a person who is willing to act as a trustee either to fill a vacancy or as an additional trustee provided that the appointment does not cause the number of trustees to exceed any fixed number by or in accordance with the articles as the maximum number of trustees. New trustees are provided with terms of reference and a pack of information relating to the constitution, governance and operation of the trust.

### **Organisational structure**

The charity is managed by the Trustees which comprises the company directors, The committee,

which meets on a regular basis, sets the strategic direction of the charity, agree an annual budget, and monitors performance against the budget. Company directors are appointed by election as the Annual General Meeting each year. Certain functional responsibilities (e.g. personnel, finance, IT, therapies) have been delegated to sub committees, who report to the Trustees Management Committee on their activities. Day to day management of the Charity is delegated to the Centre Manager.

### **Risk Management**

General Risk

The Trustees have assessed the risks to which the charity is exposed. The Trustees believe that by monitoring and maintaining reserves at the appropriate level and regularly reviewing controls in respect of financial systems, they have established effective systems to mitigate risks.

### **Fundraising disclosures**

Fundraising by the charity is controlled by the fundraising manager who is an employee. There are numerous ways that the charity manages to raise funds, which includes direct donations from the public and members of the charity, organised In store collections and street collections, sponsored events such as marathons and direct donations or gifts from trust funds that exist within the UK. The charity does not approach members of the public directly for fundraising but

quite the opposite, it is common practice for the public to approach the charity to give donations.

### **Public benefit**

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

### **Summary**

The Chedgrave Oxygen Therapy Centre, previously known as the Chedgrave MS Therapy Centre, has a rich history of serving the community for 34 years. Its primary mission is to provide oxygen therapy sessions for individuals facing a wide range of medical conditions, including Multiple Sclerosis and other neurological issues, post-surgery recovery, cancer treatment, and post-operative care. The centre serves residents in Norfolk and Suffolk, operating three days a week, with the support of a dedicated team of 4 trustees and 3 fractional staff.

Chedgrave Oxygen Therapy Centre's long-standing commitment to providing essential services to the community is commendable. Despite challenges such as the COVID-19 pandemic and the need for relocation, the centre has adapted and continues to serve a diverse range of individuals with medical needs. This adaptability and dedication underscore the importance of the centre's work in the region.

Key highlights from this year's annual report include:

**Leadership Change:** The centre recruited a new centre manager in the past year, who will continue to uphold the centre's core objectives while exploring opportunities for a wider user base and potential additional sources of funding.

**Response to COVID-19:** Despite the challenges presented by the pandemic, the centre managed to adapt and continued to operate. It is noteworthy that the centre also extended its services to individuals suffering from Long Covid, demonstrating flexibility and commitment to the community's evolving needs.

**Capital Expenditure:** The centre finalized its capital expenditure plans to establish the capability to generate and store its own medical oxygen on-site. This investment likely enhances the centre's self-sufficiency and reliability.

To maintain the sustainability of the charity, the centre increased session fees for service users, given the rise in operating costs. Additionally, fundraising and legacies played a significant role in the centre's financial stability, with contributions from various sources, including events like coffee mornings and auctions.

The centre expresses gratitude for the ongoing support of its landlord, which has enabled its operations for many years. However, as plans for the current site's redevelopment in 2025 loom, the centre is proactively searching for a new location to secure its future.

**Moving forward-** The centre has started to see an increase in the breadth of medical conditions that it supports, and through targeted marketing and increased events, this is planned to increase further through additional dive

sessions. The centre is also exploring how it can offer a wider range of services for its service users, which will in turn support a wider support network to service users, families and carers.

### **Statement of Trustees' Responsibilities**

The trustees of Chedgrave Oxygen Therapy Centre are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

select suitable accounting policies and apply them consistently;

~ observe the methods and principles in the Charities SORP;

~ make judgements and estimates that are reasonable and prudent;

~ state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and

~ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the

financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other Irregularities.

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

Approved by the trustees of the charity on and signed on its behalf by

R Bunn

Chair of Trustees

9/9/2023

Registered Company Number: 02295326 ( England and Wales )

Registered Charity Number: 800850

Report of Trustees  
And  
Unaudited Financial Statements  
For Year Ending 31<sup>st</sup> December 2022 For  
Chedgrave Oxygen Therapy Centre Ltd



*C Harrison Business Services LTD*  
*Dunburgh Farm*  
*The Street*  
*Geldeston*  
*Beccles*  
*NR34 0LN*

**Chedgrave Oxygen Therapy Centre Limited**

**Contents of the Financial Statements**

**For Year Ended 31<sup>st</sup> December 2022**

**Report of Trustees**

**Independent Examiners Report**

**Statement of Financial Activities**

**Balance Sheet**

**Notes to Financial Statements**

Report of the Trustees  
For Year Ended 31<sup>st</sup> December 2022

*The Trustees who were also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity of the year ended 31<sup>st</sup> December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards for Smaller Enterprises.*

Structure, Governance and Management

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Reference and Administrative Information

Registered Company Number            02295326 ( England and Wales )  
Registered Charity Number            800850  
Registered Office Address            Unit 11, Langley Road, Chedgrave, Norfolk, NR14 6HD

Trustees                                    Miss R E Bunn   Mrs M Earle   Miss C Hambling

Company Secretary                    ~~Miss R E Bunn~~   MISS C HAMBLING 

Independent Examiner

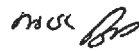
Chantelle Harrison

C Harrison Business Services LTD, Dunburgh Farm, The Street, Geldeston, NR34 0LN

Approved by order of the board of Trustees on ~~9<sup>th</sup> August~~ <sup>SEPTEMBER</sup> 2023 and signed on its behalf by:

  
.....

Mrs R E Bunn – Trustee





Section A

Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
Chedgrave Oxygen Therapy Centre Ltd Registered Company 02295326

On accounts for the year  
ended

31<sup>st</sup> December 2022

Charity no  
(if any)

800850

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2022**.

Responsibilities and  
basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed: CM Harrison

Date: 19/09/2023

Name: Chantelle Harrison

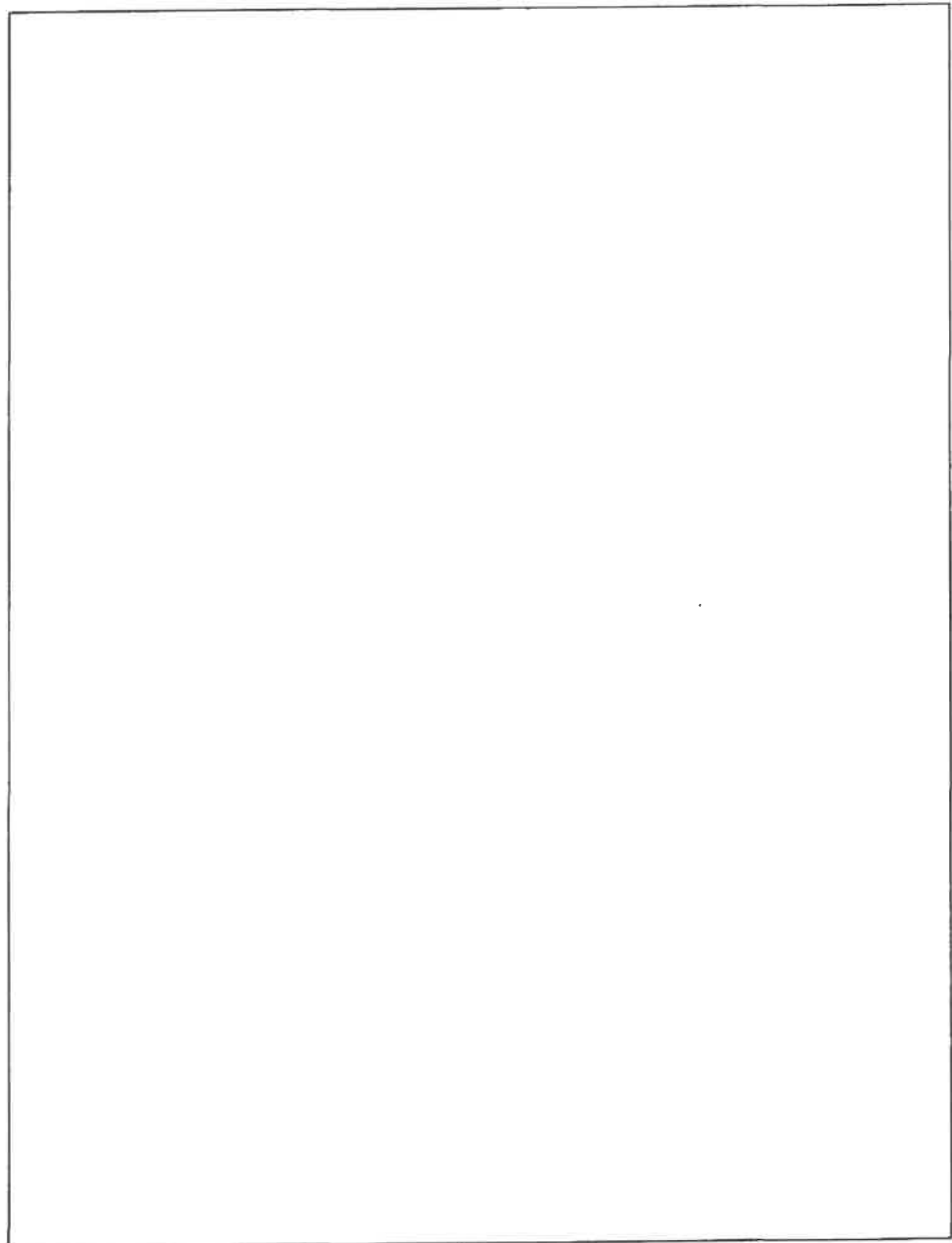
Relevant professional  
qualification(s) or body  
(if any):

Address:

Dunburgh Farm, 72 The Street, Geldeston, Beccles, NR34 0LN

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**





Chedgrave Oxygen Therapy Centre LTD 02295326  
Chedgrave Oxygen Therapy Centre LTD

Charity No (if any) 800850

Period start date 12/1/2022 To

Period end date 12/31/2022 CC39a

Section A Statement of financial activities

Descriptions by natural category	Note	Unrestricted funds		Restricted income funds	Endowment funds	Total this year		Total last year	
		£	£	£	£	£	£	£	£
		F01	F02	F03	F03	F04	F05		
Incoming resources (Note 3)									
Donations, legacies and Grants		11126.55		0	0	11126.55		2865.36	
Donations, legacies and Grants				0	0	0		6080.96	
fees for charitable services		33823.38		0	0	33823.38		19971.17	
			0	0	0	0	0	0	
			0	0	0	0	0	0	
			0	0	0	0	0	0	
Total incoming resources	S01	44949.93		0	0	44949.93		28917.49	
Resources expended (Notes 4-7)									
Cost of fundraising events		2758.28		0	0	2758.28		5273.88	
Wages, salaries, pensions and NI		25973.9		0	0	25973.9		20557.78	
Rent, rates and Insurance		4686.52		0	0	4686.52		2400	
telephone postage and stationery		1556.36		0	0	1556.36		807.34	
legal and professional fees		2856.18		0	0	2856.18		684.25	
Insurance				0	0	0		1177.14	
Light and heat		874.6		0	0	874.6		699.7	
			0	0	0	0	0	0	
			0	0	0	0	0	0	
Total resources expended	S02	38705.84		0	0	38705.84		31600.09	
Net incoming/(outgoing) resources before	S03	6244.09		0	0	6244.09		-2682.6	
Gross transfers between funds	S04	0		0	0	0			
Net incoming/(outgoing) resources before	S05	6244.09		0	0	6244.09		-2682.6	
Other recognised gains/(losses)									
Gains and losses on revaluation of fixed assets	S06	0		0	0	0	0	0	
Gains and losses on investment assets	S07	0		0	0	0	0	0	
Net movement in funds	S08	6244.09		0	0	6244.09		-2682.6	
Total funds brought forward	S09	91723				91723		82723	
Total funds carried forward	S10	97967.09		0	0	97967.09		103456	

Section B Balance sheet

	Note	Total this year £ F01	Total last year £ F02
Fixed assets			
Tangible assets (Note 8)	B01	47003.5	40665
	B02	0	0
Investments (Note 9)	B03	0	0
Total fixed assets	B04	47003.5	40665
Current assets			
Stock and work in progress	B05	0	0
Debtors (Note 10)	B06	190	190
(Short term) investments	B07	4848	4848
Cash at bank and in hand	B08	64013	64107
Total current assets	B09	69051	69145
Creditors: amounts falling due within one year	B10		0
Net current assets/(liabilities)	B11	69051	69145
Total assets less current liabilities	B12	116054.5	109810
Creditors: amounts falling due after one year	B13	0	0
Provisions for liabilities and charges	B14	0	0
Net assets	B15	116054.5	109810
Funds of the Charity			
Unrestricted funds	B16	91723	109810
Designated funds	B17	0	0
Total unrestricted funds		91723	109772
Restricted income funds (Note 12)	B18	38	38
Endowment funds (Note 12)	B19	0	0
Total funds	B20	91761	109810

*For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.*

*No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006*

*The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.*

*These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.*

Signed by one or two trustees on behalf of all the trustees Signature

Mrs R E Bunn  
MISS



Date of approval

9<sup>th</sup> Sept 2023

**Section C**

**Notes to the accounts**

**Note 1 Basis of preparation**

This section should be completed by all charities.

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

• Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);

• and with\* Accounting Standards;

or Financial Reporting Standards for Smaller Enterprises (FRSSE);

• and with the Charities Act.

[\*\* except for the following].

Give details in this box if a different standard has been followed.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (\$ except for the following).

Give details in this box of any material changes that have been made.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (\$\$ except for the following).

Give details in this box of any material changes that have been made.

## Note 2

## Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional

**INCOMING RESOURCES****Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming resources with related expenditure** Where incoming resources have related expenditure (as with fundraising or contract income) the

**Grants and donations** Grants and donations are only included in the SoFA when the charity has unconditional entitlement

**Tax reclaims on donations and gifts** Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which

**Contractual income and performance** This is only included in the SoFA once the related goods or services have been delivered.

**Gifts in kind** Gifts in kind for use by the charity are included in the SoFA as incoming resources when received

**Volunteer help** The value of any voluntary help received is not included in the accounts but is described in the trust

**Investment income** This is included in the accounts when receivable.

**Investment gains and losses** This includes any gain or loss on the sale of investments and any gain or loss resulting from reval

**EXPENDITURE AND LIABILITIES**

**Liability recognition** Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or

**Grants payable without performance** These are only recognised in the accounts when a commitment has been made and there are no

**ASSETS**

**Tangible fixed assets for use by the charity** These are capitalised if they can be used for more than one year, and cost at least £500. They are

**Investments** Investments quoted on a recognised stock exchange are valued at market value at the year end

**Stocks and work in progress** These are valued at the lower of cost or market value.

## Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

Analysis	Unrestricted £	restricted £	This year £	Last year £
Dive Income		829	829	2865
Donations and Legacies Income	10297.55		10297.55	6080.96
Session Income	33823.28		33823.28	19971.17
<b>Total</b>	<b>44949.83</b>		<b>44949.83</b>	<b>28917.13</b>
			0	0
			0	0
			0	0
			0	0
<b>Total</b>			<b>0</b>	<b>0</b>
			0	0
			0	0
			0	0
			0	0
<b>Total</b>			<b>0</b>	<b>0</b>
			0	0
			0	0
			0	0
			0	0
<b>Total</b>			<b>0</b>	<b>0</b>
			0	0
			0	0
			0	0
			0	0
<b>Total</b>			<b>0</b>	<b>0</b>

## Section C

## Notes to the accounts

(cont)

## Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

Analysis	Unrestricted £	restricted £	This year £	Last year £
Direct Costs of Events / Fundraising	691.38		0	4060.51
Centre Consumables	2216.11		0	966.35
Raising Funds	190.56		0	247.02
Salaries and Staff Costs	25973.9		0	20558
			0	0
			0	0
			0	0
			0	0
<b>Total</b>	<b>29071.95</b>		<b>0</b>	<b>25831.88</b>
Premises Rents, Rates	2400		0	2400
Insurances	2286.52		0	1177.14
Light and Heat	874.6		0	700
Office and Administrative Expenses	1895.73		0	807
			0	0
			0	0
			0	0
			0	0
<b>Total</b>	<b>7456.85</b>		<b>0</b>	<b>5084.14</b>
Other Professional Services	2856.18		0	420
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
<b>Total</b>	<b>2856.18</b>		<b>0</b>	<b>420</b>
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
<b>Total</b>			<b>0</b>	<b>0</b>

Section C

Notes to the accounts

(cont)

Note 5

Details of certain items of expenditure

5.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties

	This year	Last year
Number of trustees who were paid expenses	NONE	NONE

Nature of the expenses

Total amount paid	£	£
-------------------	---	---

5.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditors

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts		0

Other fees (for example: advice, consultancy, accountancy services) paid to third parties

Section C Notes to the accounts (cont)

Note 6 Paid employees  
Please complete this note if the charity has any employees.

6.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	25973.9	20558
Employer's National Insurance costs	0	0
Pension costs	0	0
Total staff costs	25973.9	20558

6.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
The parts of the charity in which the employees	2	1.5
	0	0
	0	0
Total	2	1.5

6.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

Section C

Notes to the accounts

(cont)

Note 7

Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable ac

7.1 Total value of grants

Purpose for which grants made	Grants to institutions	Grants to individuals
	Total amount £	Total amount £
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

7.2 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the

Names of institutions	Purpose	Total amount of grants
		0
		0
		0
		0
		0
		0
		0
		0
		0
<b>Total grants to institutions</b>		<b>0</b>

## Section C

## Notes to the accounts

(cont)

## Note 8 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

## 8.1 Cost or valuation

	Freehold land & £	Other land & bui £	Plant, machinery £	Fixtures, fittings £	Payments on ac £	Total £
Balance brought forward	0	0	57520.1		0	57520.1
Additions	0	0	5992	0	0	5992
Revaluations	0	0			0	0
Disposals	0	0	0	0	0	0
Transfers *	0	0	0	0	0	0
Balance carried forward	0	0	63512.1	0	0	63512.1

## 8.2 Accumulated depreciation and impairment provisions

**Basis			RB			
** Rate			0.3			
Balance brought forward	0	0	16889.1	0	0	16889.1
Depreciation charge for y	0	0	19167.75	0	0	19167.75
Impairment provisions	0	0	0	0	0	0
Revaluations	0	0	0	0	0	0
Disposals	0	0	0	0	0	0
Transfers*	0	0	0	0	0	0
Balance carried forward	0	0	36056.85	0	0	36056.85

## 8.3 Net book value

Brought forward	0	0	40631	0	0	40631
Carried forward	0	0	27455.25	0	0	27455.25

## 8.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance)

Section C Notes to the accounts (cont)

Note 9 Investment assets

Please complete this note if the charity has any investment assets.

9.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	
Add: additions to investments at cost	0
Less: disposals at carrying value	0
Add/(deduct): net gain/(loss) on revaluation	0
Carrying (market) value at end of year	0

Please provide below:

9.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

9.3 A breakdown of the income from investments agreeing with SOFA.

Analysis of investments	9.2	9.3
	Market value at year end £	Income from investments £
Investment properties	0	0
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment vehicles and investment trusts	0	0
Investments in subsidiary or connected undertakings and companies	0	0
Securities not listed on a recognised Stock Exchange	0	0
Cash held as part of the investment portfolio	0	0
Other investments	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

9.4 Material investment holdings

If any investments are material in terms of their value (for example each represents more than 5 per cent of the value of the charity)

Investment held	Market value at year end £
	0
	0
	0
	0
<b>Total</b>	<b>0</b>

## Section C

## Notes to the accounts

(cont)

## Note 10 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	0	0	0	0
Amounts due from subsidiary and associated undertakings	0	0	0	0
Other debtors	0	0	0	0
Prepayments and accrued income	0	0	0	190
Total	0	0	0	190

## Note 11 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

## 11.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	0	0	0	0
Trade creditors	0	0	0	0
Amounts due to subsidiary and associated undertakings	0	0	0	0
Other creditors	0	0	0	0
Accruals and deferred income	0	0	0	0
Total	0	0	0	0

## 11.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

## Note 12 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

## 12.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).
- other funds .

Fund Name Type PE, EE , F Purpose and restrictions

## 12.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Position.

Fund names	Fund balances	Incoming resou	Resources exp	Transfers	Gains and los	Fund balances
	£	£	£	£	£	£
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Total Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 12.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount
------------------	----------------	--------	--------

## 12.4 Analysis of net assets between funds

	Unrestricted fur	Restricted fund:	Endowed fun:	Total
	£	£	£	£
Fixed assets	0	0	0	0
Investments	0	0	0	0
Net current assets	91723	38	0	91761
Creditors due in more than one year and provisions				
<b>Total net assets</b>	<b>91723</b>	<b>38</b>	<b>0</b>	<b>91761</b>

Section C

Notes to the accounts

(cont)

Note 13 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 5) details of such transactions are given below.

13.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity during the year.

Name of trustee or related party	Legal authority (eg order, governing statute)	Amounts paid or benefit value	
		This year £	Last year £
NONE			

13.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

Name of trustee or related party	Legal authority	Amount owing	
		This year £	Last year £
Due to trustees and related parties	NONE		
Due from trustees and related parties	NONE		

13.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	
			This year £	Last year £
NONE				
NONE				

Section C

Notes to the accounts

(cont)

Note 14

Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper unde

There are no additional disclosures to note.

**Income categories**

Donations, legacies and Grants  
Fundraising events  
Shop sales  
Interest and dividends  
fees for charitable services  
Grants for services

**Expenditure categories**

Wages, salaries, pensions and NI  
Cost of fundraising events  
Rent, rates and Insurance  
Repairs and maintenance  
Light and heat  
telephone postage and stationery  
Donations and Grants  
legal and professional fees  
bank charges and interest  
depreciation  
Insurance

To edit the lists replace existing categories on either list with the new headings you prefer to use.





Registered Company Number: 02295326 ( England and Wales )

Registered Charity Number: 800850

**Report of Trustees**

**And**

**Unaudited Financial Statements**

**For Year Ending 31<sup>st</sup> December 2022 For**

**Chedgrave Oxygen Therapy Centre Ltd**

*C Harrison Business Services LTD*

*Dunburgh Farm*

*The Street*

*Geldeston*

*Beccles*

*NR34 0LN*

**Chedgrave Oxygen Therapy Centre Limited**

Contents of the Financial Statements

For Year Ended 31<sup>st</sup> December 2022

Report of Trustees

Independent Examiners Report

Statement of Financial Activities

Balance Sheet

Notes to Financial Statements

Report of the Trustees  
For Year Ended 31<sup>st</sup> December 2022

*The Trustees who were also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity of the year ended 31<sup>st</sup> December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards for Smaller Enterprises.*

Structure, Governance and Management

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Reference and Administrative Information

Registered Company Number	02295326 ( England and Wales )
Registered Charity Number	800850
Registered Office Address	Unit 11, Langley Road, Chedgrave, Norfolk, NR14 6HD

<u>Trustees</u>	Miss R E Bunn	Mrs M Earle	Miss C Hambling
-----------------	---------------	-------------	-----------------

<u>Company Secretary</u>	Miss R E Bunn
--------------------------	---------------

Independent Examiner

Chantelle Harrison

C Harrison Business Services LTD, Dunburgh Farm, The Street, Geldeston, NR34 0LN

Approved by order of the board of Trustees on 9<sup>th</sup> August 2023 and signed on its behalf by:

.....

*Mrs R E Bunn – Trustee*



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
Chedgrave Oxygen Therapy Centre Ltd Registered Company 02295326

**On accounts for the year  
ended**

31<sup>st</sup> December 2022

**Charity no  
(if any)**

800850

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2022**.

**Responsibilities and  
basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed: *CM Harrison*

Date: 19/09/2023

Name: Chantelle Harrison

**Relevant professional  
qualification(s) or body  
(if any):**

**Address:**

Dunburgh Farm, 72 The Street, Geldeston, Beccles, NR34 0LN

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**



Chedgrave Oxygen Therapy Centre LTD 02295326  
Chedgrave Oxygen Therapy Centre LTD

Charity No (if any) 800850

Period start date 12/1/2022 To

Period end date 12/31/2022 CC39a

Section A Statement of financial activities

Descriptions by natural category	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year		Total last year
		£	£	£	£	£	£
		F01	F02	F03	F04	F05	
Incoming resources (Note 3)							
Donations, legacies and Grants		11126.55		0	0		11126.55 2865.36
Donations, legacies and Grants				0	0	0	6080.96
fees for charitable services		33823.38		0	0		33823.38 19971.17
		0		0	0	0	0
		0		0	0	0	0
		0		0	0	0	0
Total incoming resources	S01	44949.93		0	0		44949.93 28917.49
Resources expended (Notes 4-7)							
Cost of fundraising events		2758.28		0	0		2758.28 5273.88
Wages, salaries, pensions and NI		25973.9		0	0		25973.9 20557.78
Rent, rates and Insurance		4686.52		0	0		4686.52 2400
telephone postage and stationery		1556.36		0	0		1556.36 807.34
legal and professional fees		2856.18		0	0		2856.18 684.25
Insurance				0	0	0	1177.14
Light and heat		874.6		0	0		874.6 699.7
		0		0	0	0	0
		0		0	0	0	0
Total resources expended	S02	38705.84		0	0		38705.84 31600.09
Net incoming/(outgoing) resources before t	S03	6244.09		0	0		6244.09 -2682.6
Gross transfers between funds	S04	0		0	0		
Net incoming/(outgoing) resources before c	S05	6244.09		0	0		6244.09 -2682.6
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed as	S06	0		0	0	0	0
Gains and losses on investment assets	S07	0		0	0	0	0
Net movement in funds	S08	6244.09		0	0		6244.09 -2682.6
Total funds brought forward	S09	91723		0	0		91723 82723
Total funds carried forward	S10	97967.09		0	0		97967.09 103456

Section B Balance sheet

	Note	Total this year £ F01	Total last year £ F02
Fixed assets			
Tangible assets (Note 8)	B01	47003.5	40665
	B02	0	0
Investments (Note 9)	B03	0	0
Total fixed assets	B04	47003.5	40665
Current assets			
Stock and work in progress	B05	0	0
Debtors (Note 10)	B06	190	190
(Short term) investments	B07	4848	4848
Cash at bank and in hand	B08	64013	64107
Total current assets	B09	69051	69145
Creditors: amounts falling due within one year	B10		0
Net current assets/(liabilities)	B11	69051	69145
Total assets less current liabilities	B12	116054.5	109810
Creditors: amounts falling due after one year	B13	0	0
Provisions for liabilities and charges	B14	0	0
Net assets	B15	116054.5	109810
Funds of the Charity			
Unrestricted funds	B16	91723	109810
Designated funds	B17	0	0
Total unrestricted funds		91723	109772
Restricted income funds (Note 12)	B18	38	38
Endowment funds (Note 12)	B19	0	0
Total funds	B20	91761	109810

*For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.*

*No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006*

*The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.*

*These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.*

Signed by one or two trustees on behalf of all the trustees Signature

Date of approval

Mrs R E Bunn

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
  - and with\*  Accounting Standards;  
 or  Financial Reporting Standards for Smaller Enterprises (FRSSE);
  - and with the Charities Act.
- [\*\* except for the following].

Give details in this box if a different standard has been followed.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

Give details in this box of any material changes that have been made.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years (§§ except for the following).

Give details in this box of any material changes that have been made.

## Note 2

## Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional

**INCOMING RESOURCES**

Recognition of incoming resources These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure Where incoming resources have related expenditure (as with fundraising or contract income) the

Grants and donations Grants and donations are only included in the SoFA when the charity has unconditional entitlement

Tax reclaims on donations and incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which

Contractual income and performance This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind Gifts in kind for use by the charity are included in the SoFA as incoming resources when received

Volunteer help The value of any voluntary help received is not included in the accounts but is described in the trustees' report

Investment income This is included in the accounts when receivable.

Investment gains and losses This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluation

**EXPENDITURE AND LIABILITIES**

Liability recognition Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity

Grants with performance conditions Where the charity gives a grant with conditions for its payment being a specific level of service or

Grants payable without performance These are only recognised in the accounts when a commitment has been made and there are no

**ASSETS**

Tangible fixed assets for use by the charity These are capitalised if they can be used for more than one year, and cost at least £500. They are

Investments Investments quoted on a recognised stock exchange are valued at market value at the year end

Stocks and work in progress These are valued at the lower of cost or market value.

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

Analysis	Unrestricted £	restricted £	This year £	Last year £
Dive Income		829	829	2865
Donations and Legacies Income	10297.55		10297.55	6080.96
Session Income	33823.28		33823.28	19971.17
			0	0
Total	44949.83		44949.83	28917.13
			0	0
			0	0
			0	0
Total			0	0
			0	0
			0	0
			0	0
Total			0	0
			0	0
			0	0
			0	0
Total			0	0
			0	0
			0	0
			0	0
Total			0	0
			0	0
			0	0
			0	0
Total			0	0

Section C

Notes to the accounts

(cont)

Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

Analysis	Unrestricted £	restricted £	This year £	Last year £
Direct Costs of Events / Fundraising	691.38		0	4060.51
Centre Consumables	2216.11		0	966.35
Raising Funds	190.56		0	247.02
Salaries and Staff Costs	25973.9		0	20558
			0	0
			0	0
			0	0
			0	0
<b>Total</b>	<b>29071.95</b>		<b>0</b>	<b>25831.88</b>
Premises Rents, Rates	2400		0	2400
Insurances	2286.52		0	1177.14
Light and Heat	874.6		0	700
Office and Administrative Expenses	1895.73		0	807
			0	0
			0	0
			0	0
			0	0
<b>Total</b>	<b>7456.85</b>		<b>0</b>	<b>5084.14</b>
Other Professional Services	2856.18		0	420
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
<b>Total</b>	<b>2856.18</b>		<b>0</b>	<b>420</b>
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
<b>Total</b>			<b>0</b>	<b>0</b>



## Section C

## Notes to the accounts

(cont)

## Note 6

## Paid employees

Please complete this note if the charity has any employees.

## 6.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	25973.9	20558
Employer's National Insurance costs	0	0
Pension costs	0	0
	0	0
Total staff costs	25973.9	20558

## 6.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
	2	1.5
	0	0
	0	0
The parts of the charity in which the employees	0	0
Total	2	1.5

## 6.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

## Brief details of the scheme

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable ac

7.1 Total value of grants

Purpose for which grants made	Grants to institutions	Grants to individuals
	Total amount £	Total amount £
		0
		0
		0
		0
		0
		0
		0
		0
Total		0

7.2 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the

Names of institutions	Purpose	Total amount of grants
		0
		0
		0
		0
		0
		0
		0
		0
		0
Total grants to institutions		0

## Section C

## Notes to the accounts

(cont)

## Note 8 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

## 8.1 Cost or valuation

	Freehold land & £	Other land & bui £	Plant, machinery £	Fixtures, fittings £	Payments on ac £	Total £
Balance brought forward	0	0	57520.1		0	57520.1
Additions	0	0	5992	0	0	5992
Revaluations	0	0			0	0
Disposals	0	0	0	0	0	0
Transfers *	0	0	0	0	0	0
Balance carried forward	0	0	63512.1	0	0	63512.1

## 8.2 Accumulated depreciation and impairment provisions

\*\*Basis

RB

\*\* Rate

0.3

Balance brought forward	0	0	16889.1	0	0	16889.1
Depreciation charge for y	0	0	19167.75	0	0	19167.75
Impairment provisions	0	0	0	0	0	0
Revaluations	0	0	0	0	0	0
Disposals	0	0	0	0	0	0
Transfers*	0	0	0	0	0	0
Balance carried forward	0	0	36056.85	0	0	36056.85

## 8.3 Net book value

Brought forward	0	0	40631	0	0	40631
Carried forward	0	0	27455.25	0	0	27455.25

## 8.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance)

Section C Notes to the accounts (cont)

Note 9 Investment assets

Please complete this note if the charity has any investment assets.

9.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	
Add: additions to investments at cost	0
Less: disposals at carrying value	0
Add/(deduct): net gain/(loss) on revaluation	0
Carrying (market) value at end of year	0

Please provide below:

9.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

9.3 A breakdown of the income from investments agreeing with SOFA.

	9.2	9.3
Analysis of investments	Market value at year end	Income from investments
	£	£
Investment properties	0	0
Investments listed on a recognised stock exchange or held in common investment funds, open ended	0	0
Investments in subsidiary or connected undertakings and companies	0	0
Securities not listed on a recognised Stock Exchange	0	0
Cash held as part of the investment portfolio	0	0
Other investments	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

9.4 Material investment holdings

If any investments are material in terms of their value (for example each represents more than 5 per cent of the value of the charity)

	Market value at year end
	£
Investment held	0
	0
	0
	0
<b>Total</b>	<b>0</b>

## Note 10

## Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	0	0	0	0
Amounts due from subsidiary and associated undertakings	0	0	0	0
Other debtors	0	0	0	0
Prepayments and accrued income	0	0	0	190
Total	0	0	0	190

## Note 11

## Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

## 11.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	0	0	0	0
Trade creditors	0	0	0	0
Amounts due to subsidiary and associated undertakings	0	0	0	0
Other creditors	0	0	0	0
Accruals and deferred income	0	0	0	0
Total	0	0	0	0

## 11.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

## Note 12 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

## 12.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).
- other funds .

Fund Name Type PE, EE , F Purpose and restrictions

## 12.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Position.

Fund names	Fund balances	Incoming resou	Resources exp	Transfers	Gains and los		Fund balances
	£	£	£	£	£	£	£
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Total Funds	0	0	0	0	0	0	0

## 12.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount
------------------	----------------	--------	--------

## 12.4 Analysis of net assets between funds

	Unrestricted fur	Restricted fund	Endowed fun	Total
	£	£	£	£
Fixed assets	0	0	0	0
Investments	0	0	0	0
Net current assets	91723	38	0	91761
Creditors due in more than one year and provisions				
Total net assets	91723	38	0	91761

Section C Notes to the accounts (cont)

Note 13 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 5) details of such transactions are given below.

13.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity during the year.

Name of trustee or related party	Legal authority (eg order, governing law)	Amounts paid or benefit value	
		This year £	Last year £
NONE			

13.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

Name of trustee or related party	Legal authority	Amount owing	
		This year £	Last year £
Due to trustees and related parties	NONE		
Due from trustees and related parties	NONE		

13.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	
			This year £	Last year £
NONE				
NONE				

Section C

Notes to the accounts

(cont)

Note 14

Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper unde

There are no additional disclosures to note.

**Income categories**

Donations, legacies and Grants  
Fundraising events  
Shop sales  
Interest and dividends  
fees for charitable services  
Grants for services

**Expenditure categories**

Wages, salaries, pensions and NI  
Cost of fundraising events  
Rent, rates and Insurance  
Repairs and maintenance  
Light and heat  
telephone postage and stationery  
Donations and Grants  
legal and professional fees  
bank charges and interest  
depreciation  
Insurance

To edit the lists replace existing categories on either list with the new headings you prefer to use.

**Chedgrave Oxygen Therapy Centre**

England & Wales - Charity number 800850

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# Accounts

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Registered Company Number: 02295326 ( England and Wales )

Registered Charity Number: 800850

**Report of Trustees**  
**And**  
**Unaudited Financial Statements**  
**For Year Ending 31<sup>st</sup> December 2021 For**  
**Chedgrave MS Therapy Centre Limited**

*C Harrison Business Services LTD  
Dunburgh Farm  
The Street  
Geldeston  
Beccles  
NR34 0LN*

**Chedgrave MS Therapy Centre Limited**

Contents of the Financial Statements  
For Year Ended 31<sup>st</sup> December 2021

Report of Trustees  
Independent Examiners Report  
Statement of Financial Activities  
Balance Sheet  
Notes to Financial Statements

Report of the Trustees





Chedgrave MS Therapy Centre LTD 022953		Charity No (if any)	800850	<b>CC39a</b>
<b>Chedgrave MS Therapy Centre LTD</b>				
Period start date	<b>01/01/2021</b>	<b>To</b>	Period end date	31/12/2021

## Section A Statement of financial activities

Descriptions by natural category	Note	Restricted			Total this year £	Total last year £
		Unrestricted funds £	income funds £	Endowment funds £		
		F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>						
Donations, legacies and Grants		498	-	-	498	2,865
Donations, legacies and Grants		7,271	-	-	7,271	6,081
fees for charitable services		32,659	-	-	32,659	19,971
Donations, legacies and Grants	1	11,940	-	-	11,940	-
		-	-	-	-	-
		-	-	-	-	-
<b>Total incoming resources</b>	S01	52,368	-	-	52,368	28,917
<b>Resources expended (Notes 4-7)</b>						
Cost of fundraising events		5,238	-	-	5,238	5,274
Wages, salaries, pensions and NI		19,115	-	-	19,115	20,558
Rent, rates and Insurance		1,800	-	-	1,800	2,400
telephone postage and stationery		1,608	-	-	1,608	807
legal and professional fees		2,014	-	-	2,014	684
Insurance		1,074	-	-	1,074	700
Light and heat		786	-	-	786	-
		-	-	-	-	-
		-	-	-	-	-
<b>Total resources expended</b>	S02	31,635	-	-	31,635	30,423
<b>Net incoming/(outgoing) resources before transfers</b>	S03	20,733	-	-	20,733	- 7,514
<b>Gross transfers between funds</b>	S04	-	-	-	36,431	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>	S05	20,733	-	-	20,733	- 7,514
<b>Other recognised gains/(losses)</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S06	-	-	-	-	-
Gains and losses on investment assets	S07	-	-	-	-	-
<b>Net movement in funds</b>	S08	20,733	-	-	20,733	- 7,514
<b>Total funds brought forward</b>	S09	82,723	-	-	82,723	-

<b>Total funds carried forward</b> S10	103,456	-	-	103,456	
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## Section B Balance sheet

	Note	Total this year £ F01	Total last year £ F02
<b>Fixed assets</b>			
Tangible assets (Note 8)	B01	40,665	31,266
	B02	-	-
Investments (Note 9)	B03	-	-
<b>Total fixed assets</b>	B04	40,665	31,266
<b>Current assets</b>			
Stock and work in progress	B05	-	-
Debtors (Note 10)	B06	190	190
(Short term) investments	B07	4,848	4,848
Cash at bank and in hand	B08	64,107	52,774
<b>Total current assets</b>	B09	69,145	57,812
<b>Creditors: amounts falling due within one year</b> (Note 11)	B10		
<b>Net current assets/(liabilities)</b>	B11	69,145	57,812
<b>Total assets less current liabilities</b>	B12	109,810	89,078
<b>Creditors: amounts falling due after one year</b> (Note 11)	B13	-	-
Provisions for liabilities and charges	B14	-	-
<b>Net assets</b>	B15	109,810	89,078
<b>Funds of the Charity</b>			
Unrestricted funds	B16	109,810	89,040
Designated funds	B17	-	-
<b>Total unrestricted funds</b>		109,772	89,040
Restricted income funds (Note 12)	B18	38	38
Endowment funds (Note 12)	B19	-	-
<b>Total funds</b>	B20	109,810	89,078

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

Signed by one or two trustees on behalf of all the trustees

Signature	Date of approval
Ms R E Bunn	

**Section C****Notes to the accounts****Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\*  Accounting Standards;
- or  Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[\*\* except for the following].

***Give details in this box if a different standard has been followed.***

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

***Give details in this box of any material changes that have been made.***

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§§ except for the following).

***Give details in this box of any material changes that have been made.***

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

Analysis	Unrestricted £	restricted £	This year £	Last year £
Dive Income	498		498	2,865
Donations and Legacies Income	7270.78		7,271	6,081
Session Income	32659.31		32,659	19,971
Covid Grant Income	11940		11,940	-
<b>Total</b>			<b>52,368</b>	<b>28,917</b>
			-	-
			-	-
			-	-
<b>Total</b>			<b>-</b>	<b>-</b>
			-	-
			-	-
			-	-
<b>Total</b>			<b>-</b>	<b>-</b>
			-	-
			-	-
			-	-
<b>Total</b>			<b>-</b>	<b>-</b>
			-	-
			-	-
			-	-
<b>Total</b>			<b>-</b>	<b>-</b>
			-	-
			-	-
			-	-
<b>Total</b>			<b>-</b>	<b>-</b>

**Section C** **Notes to the accounts** **(cont)**

**Note 4** **Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

Analysis	Unrestricted £	restricted £	This year £	Last year £
Direct Costs of Events / Fundraising	2070		2,070	4,060
Centre Consumables	2475.61		2,475	966
Raising Funds	547.68		548	247
Salaries and Staff Costs	19114.89		19,115	20,558
			-	-
			-	-
			-	-
			-	-
<b>Total</b>	<b>24,208</b>		<b>24,208</b>	<b>25,831</b>
Premises Rents, Rates	1800		1,800	2,400
Insurances	1073.59		1,073	1,177
Light and Heat	786.2		786	700
Office and Administrative Expenses	1752.55		1,753	807
			-	-
			-	-
			-	-
			-	-
<b>Total</b>	<b>5,412</b>		<b>5,412</b>	<b>5,084</b>
Other Professional Services	2014.88		2,015	684
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
<b>Total</b>	<b>2,015</b>		<b>2,015</b>	<b>684</b>
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
<b>Total</b>			<b>-</b>	<b>-</b>

**Note 5** Details of certain items of expenditure**5.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

This year	Last year
NONE	NONE
£	£

Nature of the expenses

Total amount paid

**5.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
120	120

**Section C****Notes to the accounts****(cont)****Note 6****Paid employees***Please complete this note if the charity has any employees.***6.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	19,115	20,558
Employer's National Insurance costs	-	-
Pension costs	-	-
<b>Total staff costs</b>	<b>19,115</b>	<b>20,558</b>

**6.2 Average number of full-time equivalent employees in the year**

	This year Number	Last year Number
The parts of the charity in which the employees work	3	2
	-	-
	-	-
<b>Total</b>	<b>3</b>	<b>2</b>

**6.3 Defined contribution pension scheme***Please complete if a defined contribution pension scheme is operated.***Brief details of the scheme**

--	--

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		



**Note8 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***8.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	46,101	-	-	46,101
Additions	-	-	10,196	-	-	10,196
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	56,297	-	-	56,297

**8.2 Accumulated depreciation and impairment provisions**

**Basis		RB		
** Rate		30%		

Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	16,889	-	-	16,889
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	16,889	-	-	16,889

**8.3 Net book value**

Brought forward	-	-	46,101	-	-	46,101
Carried forward	-	-	39,408	-	-	39,408

**8.4 Revaluation***If any fixed assets have been revalued please give details of the valuer and method of valuation*

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\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 9 Investment assets**

*Please complete this note if the charity has any investment assets.*

**9.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	
<b>Add:</b> additions to investments at cost	-
<b>Less:</b> disposals at carrying value	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

*Please provide below:*

**9.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.**

**9.3 A breakdown of the income from investments agreeing with SOFA.**

**Analysis of investments**

	9.2 Market value at year end £	9.3 Income from investments for the year £
<b>Investment properties</b>	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
<b>Total</b>	-	-

**9.4 Material investment holdings**

If any investments are material in terms of their value (for example each represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	Market value at year end £
	-
	-
	-
	-
<b>Total</b>	-

**Note 10 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	190.0	-	-
<b>Total</b>	-	190.0	-	-

**Note 11 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**11.1 Analysis of creditors**

Analysis of creditors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	-	-	-	-
<b>Total</b>	-	-	-	-

**11.2 Security over assets**

*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

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**Note 13 Transactions with related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in note 5) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.*

**13.1 Remuneration and benefits**

*Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.*

Name of trustee or related party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
NONE			

**13.2 Loans**

*Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.*

	Name of trustee or related party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties	NONE			
Due from trustees and related parties	NONE			

**13.3 Other transaction(s) with trustees or related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
NONE				
NONE				

**Note 14****Additional Disclosures**

**The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.**

Covid Grant Income is shown for Charity Closure during Covid restricted periods.

**Income categories**

Donations, legacies and Grants  
Fundraising events  
Shop sales  
Interest and dividends  
fees for charitable services  
Grants for services

**Expenditure categories**

Wages, salaries, pensions and NI  
Cost of fundraising events  
Rent, rates and Insurance  
Repairs and maintenance  
Light and heat  
telephone postage and stationery  
Donations and Grants  
legal and professional fees  
bank charges and interest  
depreciation  
Insurance

To edit the lists replace existing categories on either list with the new headings you prefer to use.



**Section A**

**Independent Examiner's Report**

**Report to the trustees/ members of**

Charity Name

Chedgrave MS Therapy Centre Limited Registered Company  
02295326

**On accounts for the year ended**

31<sup>st</sup> December 2021

**Charity no (if any)**

800850

**Responsibilities and basis of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2021**.

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

**Signed:**

**Date:**

**Name:**

**Relevant professional qualification(s) or body (if any):**

--

**Address:**


**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

**Chedgrave Oxygen Therapy Centre**

England & Wales - Charity number 800850

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# Accounts

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Registered Company Number: 02295326 ( England and Wales )

Registered Charity Number: 800850

**Report of Trustees**

**And**

**Unaudited Financial Statements**

**For Year Ending 31<sup>st</sup> December 2020 For**

**Chedgrave MS Therapy Centre Limited**

*C Harrison Business Services LTD  
Dunburgh Farm  
The Street  
Geldeston  
Beccles  
NR34 0LN*

**Chedgrave MS Therapy Centre Limited**

Contents of the Financial Statements

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Report of the Trustees  
For Year Ended 31<sup>st</sup> December 2020

*The Trustees who were also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity of the year ended 31<sup>st</sup> December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards for Smaller Enterprises.*

Structure, Governance and Management

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Reference and Administrative Information

Registered Company Number	02295326 ( England and Wales )
Registered Charity Number	800850
Registered Office Address	Unit 11, Langley Road, Chedgrave, Norfolk, NR14 6HD

<u>Trustees</u>	Mrs R E Bunn	Mrs M Earle
<u>Company Secretary</u>	Mrs J Woodrow	

Independent Examiner

Chantelle Harrison

C Harrison Business Services LTD, Dunburgh Farm, The Street, Geldeston, NR34 0LN

Approved by order of the board of Trustees on 16<sup>th</sup> August 2021 and signed on its behalf by:

.....

*Mrs R E Bunn – Trustee*



Chedgrave MS Therapy Centre LTD 02295326  
Chedgrave MS Therapy Centre LTD

Charity No (if any) 800850

Period start date 43831 To

Period end date 44196 CC39a

Section A Statement of financial activities

Descriptions by natural category	Note	Unrestricted	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Donations, legacies and Grants		2865.36		0	2865.36	29031
Donations, legacies and Grants		6080.96		0	6080.96	7921
fees for charitable services		19971.17		0	19971.17	
		0		0	0	0
		0		0	0	0
		0		0	0	0
Total incoming resources	S01	28917.49		0	28917.49	36952
Resources expended (Notes 4-7)						
Cost of fundraising events		5273.88		0	5273.88	35865
Wages, salaries, pensions and NI		20557.78		0	20557.78	566
Rent, rates and Insurance		2400		0	2400	0
telephone postage and stationery		807.34		0	807.34	
legal and professional fees		684.25		0	684.25	0
Insurance		1177.14		0	1177.14	0
Light and heat		699.7		0	699.7	0
		0		0	0	0
		0		0	0	0
Total resources expended	S02	31600.09		0	31600.09	36431
Net incoming/(outgoing) resources before S03	S03	-2682.6		0	-2682.6	521
Gross transfers between funds	S04	0		0	36431	
Net incoming/(outgoing) resources before S05	S05	-2682.6		0	-2682.6	521
Other recognised gains/(losses)						
Gains and losses on revaluation of fixed a	S06	0		0	0	0
Gains and losses on investment assets	S07	0		0	0	0
Net movement in funds	S08	-2682.6		0	-2682.6	521
Total funds brought forward	S09	91723		0	91723	91202
Total funds carried forward	S10	89040.4		0	89040.4	91723

Section B Balance sheet

	Note	Total this year £ F01	Total last year £ F02
Fixed assets			
Tangible assets (Note 8)	B01	31265.8	831
	B02	0	0
Investments (Note 9)	B03	0	0
Total fixed assets	B04	31265.8	831
Current assets			
Stock and work in progress	B05	0	0
Debtors (Note 10)	B06	190	190
(Short term) investments	B07	4848	12160
Cash at bank and in hand	B08	52774.42	73103
Total current assets	B09	57812.42	85453
Creditors: amounts falling due within one year	B10		420
Net current assets/(liabilities)	B11	57812.42	85033
Total assets less current liabilities	B12	89078.22	85864
Creditors: amounts falling due after one year	B13	0	0
Provisions for liabilities and charges	B14	0	0
Net assets	B15	89078.22	85864
Funds of the Charity			
Unrestricted funds	B16	89040.02	85864
Designated funds	B17	0	0
Total unrestricted funds		89040.02	85864
Restricted income funds (Note 12)	B18	38	38
Endowment funds (Note 12)	B19	0	0
Total funds	B20	89078.02	85902

Signed by one or two trustees on behalf of all the trustees Signature

Date of approval

Mrs R E Bunn

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);

- and with\* Accounting Standards;

- or ü Financial Reporting Standards for Smaller Enterprises (FRSSE);

- and with the Charities Act.

[\*\* except for the following].

Give details in this box if a different standard has been followed.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for t

Give details in this box of any material changes that have been made.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years (§§ except for the following).

Give details in this box of any material changes that have been made.

## Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy is used, it is explained in the notes.

**INCOMING RESOURCES**

Recognition of incoming resources These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure Where incoming resources have related expenditure (as with fundraising or contract income) the related expenditure is included in the SoFA when the charity has unconditional entitlement to the resources.

Grants and donations Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind Gifts in kind for use by the charity are included in the SoFA as incoming resources when received.

Volunteer help The value of any voluntary help received is not included in the accounts but is described in the trustees' report.

Investment income This is included in the accounts when receivable.

Investment gains and losses This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluation of investments.

**EXPENDITURE AND LIABILITIES**

Liability recognition Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay or perform.

Grants with performance conditions Where the charity gives a grant with conditions for its payment being a specific level of service or the achievement of a specific objective, the grant is only recognised in the accounts when the conditions have been met.

Grants payable without performance These are only recognised in the accounts when a commitment has been made and there are no conditions to be met.

**ASSETS**

Tangible fixed assets for use by the charity These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost less depreciation.

Investments Investments quoted on a recognised stock exchange are valued at market value at the year end.

Stocks and work in progress These are valued at the lower of cost or market value.

## Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

Analysis	Unrestricted £	restricted £	This year £	Last year £
Dive Income	2865.36		2865.36	0
Donations and Legacies Income	6080.96		6080.96	29031
Session Income	19971.17		19971.17	7921
			0	0
Total			28917.49	36952
			0	0
			0	0
			0	0
Total			0	0
			0	0
			0	0
			0	0
Total			0	0
			0	0
			0	0
			0	0
Total			0	0
			0	0
			0	0
			0	0
Total			0	0
			0	0
			0	0
			0	0
Total			0	0



## Section C

## Notes to the accounts

(cont)

## Note 5 Details of certain items of expenditure

## 5.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties

	This year	Last year
Number of trustees who were paid expenses	NONE	NONE

## Nature of the expenses

Total amount paid	£	£
-------------------	---	---

## 5.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner's or auditors' fees for reporting on the accounts

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts		0
Other fees (for example: advice, consultancy, accountancy services) paid to third parties		420

## Section C

## Notes to the accounts

(cont)

## Note 6

## Paid employees

Please complete this note if the charity has any employees.

## 6.1 Staff Costs

	This year £	Last year £	
Gross wages, salaries and benefits in kind	20558	21190	
Employer's National Insurance costs	0	0	
Pension costs	0	0	
	0	0	
Total staff costs	20558	21190	

## 6.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number	
	1.5	1.5	
	0	0	
	0	0	
The parts of the charity in which the employees	0	0	
Total	1.5	1.5	

## 6.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

## Brief details of the scheme

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

## Section C

## Notes to the accounts

(cont)

## Note7 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable

## 7.1 Total value of grants

Purpose for which grants made	Grants to institutions	Grants to individuals
	Total amount £	Total amount £
		0
		0
		0
		0
		0
		0
		0
Total		0

## 7.2 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of t

Names of institutions	Purpose	Total amount of grants
		0
		0
		0
		0
		0
		0
		0
		0
		0
Total grants to institutions		0

## Note 8

## Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

## 8.1 Cost or valuation

	Freehold land & £	Other land & bui £	Plant, machinery £	Fixtures, fittings £	Payments on ac £	Total £
Balance brought forward	0	0	831		0	831
Additions	0	0	46101	0	0	46101
Revaluations	0	0	0	0	0	0
Disposals	0	0	0	0	0	0
Transfers *	0	0	0	0	0	0
Balance carried forward	0	0	46932	0	0	46932

## 8.2 Accumulated depreciation and impairment provisions

\*\*Basis

RB

\*\* Rate

0.3

Balance brought forward	0	0	0	0	0	0
Depreciation charge for y	0	0	15666	0	0	15666
Impairment provisions	0	0	0	0	0	0
Revaluations	0	0	0	0	0	0
Disposals	0	0	0	0	0	0
Transfers*	0	0	0	0	0	0
Balance carried forward	0	0	15666	0	0	15666

## 8.3 Net book value

Brought forward	0	0	831	0	0	831
Carried forward	0	0	31266	0	0	31266

## 8.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance)

Note 9 Investment assets

Please complete this note if the charity has any investment assets.

9.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	
Add: additions to investments at cost	0
Less: disposals at carrying value	0
Add/(deduct): net gain/(loss) on revaluation	0
Carrying (market) value at end of year	0

Please provide below:

9.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

9.3 A breakdown of the income from investments agreeing with SOFA.

	9.2	9.3
Analysis of investments	Market value at year end £	Income from investments for the year £
Investment properties	0	0
Investments listed on a recognised stock exchange or held in common investment funds, open-ended investment companies and investment trusts	0	0
Investments in subsidiary or connected undertakings and companies	0	0
Securities not listed on a recognised Stock Exchange	0	0
Cash held as part of the investment portfolio	0	0
Other investments	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

9.4 Material investment holdings

If any investments are material in terms of their value (for example each represents more than 5 per cent of the value of the charity's investments)

Investment held	Market value at year end £
	0
	0
	0
	0
<b>Total</b>	<b>0</b>

he year

## Section C

## Notes to the accounts

(cont)

## Note 10 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	0	0	0	0
Amounts due from subsidiary and associated undertakings	0	0	0	0
Other debtors	0	0	0	0
Prepayments and accrued income	190	190	0	0
Total	190	190	0	0

## Note 11 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

## 11.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	0	0	0	0
Trade creditors	0	0	0	0
Amounts due to subsidiary and associated undertakings	0	0	0	0
Other creditors	0	0	0	0
Accruals and deferred income	0	0	0	0
Total	0	0	0	0

## 11.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

## Note 12

## Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

## 12.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).
- other funds .

Fund Name	Type PE, EE , f Purpose and restrictions
-----------	--

## 12.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement

Fund names	Fund balances £	Incoming resou £	Resources exp £	Transfers £	Gains and loss £	Fund balances c £
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total Funds	0	0	0	0	0	0

## 12.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount
------------------	----------------	--------	--------

## 12.4 Analysis of net assets between funds

	Unrestricted fur £	Restricted fund £	Endowed funds £	Total £
Fixed assets	0	0	0	0
Investments	0	0	0	0
Net current assets	57812		0	57812
Creditors due in more than one year and provisions				
Total net assets	57812	0	0	57812

## Section C

## Notes to the accounts

(cont)

## Note 13 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 5) details of such transactions are given below.

## 13.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity during the year.

Name of trustee or related party	Legal authority (eg order, governing law)	Amounts paid or benefit value	
		This year £	Last year £
NONE			

## 13.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

Name of trustee or related party	Legal authority	Amount owing	
		This year £	Last year £
Due to trustees and related parties	NONE		
Due from trustees and related parties	NONE		

## 13.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	
			This year £	Last year £
NONE				
NONE				

Section C

Notes to the accounts

(cont)

Note 14

Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper und

There are no additional disclosures to note.

**Income categories**

Donations, legacies and Grants  
Fundraising events  
Shop sales  
Interest and dividends  
fees for charitable services  
Grants for services

**Expenditure categories**

Wages, salaries, pensions and NI  
Cost of fundraising events  
Rent, rates and Insurance  
Repairs and maintenance  
Light and heat  
telephone postage and stationery  
Donations and Grants  
legal and professional fees  
bank charges and interest  
depreciation  
Insurance

To edit the lists replace existing categories on either list with the new headings you prefer to use.



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
Chedgrave MS Therapy Centre Limited Registered Company 02295326

**On accounts for the year  
ended**

31<sup>st</sup> December 2020

**Charity no  
(if any)**

800850

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2020**.

**Responsibilities and  
basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

**Signed:**

**Date:**

**Name:**

**Relevant professional  
qualification(s) or body  
(if any):**

**Address:**

**Section B****Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**