

# MS INFORMATION AND THERAPY CENTRE LTD

England & Wales · Charity number 800909

## Details

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Other names	CHARCOT THERAPY CENTRE, GLOUCESTERSHIRE MS INFORMATION AND THERAPY CENTRE, HBO THERAPY CENTRE GLOUCESTER, MS THERAPY CENTRE GLOS
Status	Registered
Legal form	Charitable company
Company number	<a href="#">02294597</a>
Registered	1989-02-06
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	71-75 Frampton Road Gloucester GL1 5QB
Phone	01452419246
Email	<a href="mailto:info@thecharcot.org.uk">info@thecharcot.org.uk</a>
Website	<a href="http://www.thecharcot.org.uk">www.thecharcot.org.uk</a>

## Activities

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**Objects:** To aid and improve for the public benefit in the Area of Benefit the condition of those living with neurological and long term conditions by any lawful means including any of the following means: - (a) by bringing together persons living with a neurological or a long term condition and persons interested in these conditions; (b) by providing advice guidance and moral and practical support for persons living with a neurological or a long term condition; (c) by providing therapy (including hyperbaric oxygen therapy) for persons living with a neurological or a long term condition or other symptoms or conditions.

**Activities:** The provision of treatments for MS, neurological and long term chronic conditions. As well as sports injury rehabilitation. On site treatments are provided by professional practitioners. The centre provides information on benefits, research and symptom management.

## Classification

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

## Geography

- **Area of benefit:** GLOUCESTERSHIRE SOUTH WARWICKSHIRE AND SOUTH WEST MIDLANDS
- Gloucestershire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£138,818	£148,165	-	-
2023-12-31	£122,296	£143,512	-	-
2022-12-31	£81,370	£96,605	-	-
2021-12-31	£96,605	£102,495	-	-
2020-12-31	£88,616	£88,530	-	-

## Trustees

Name	Role	Appointed
Glenys Peat		2023-11-30
Karen West		2026-04-22
Michael McCulloch		2025-02-05
Nick Speed		2022-06-29
Steven Hutchinson		2022-06-29
vikki sewell		2021-06-24

**M S INFORMATION AND THERAPY CENTRE LTD**

England & Wales - Charity number 800909

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# Accounts

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**M S INFORMATION & THERAPY CENTRE**  
a Charitable Incorporated Organisation

**TRUSTEES' REPORT  
AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR END  
31 December 2024**



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The Management Committee present their report and the financial statements for the year ended 31 December 2024.

#### Reference and Administrative Information

Charity Name: M S Information and Therapy Centre Ltd

Charity registration number: 800909

Company registration number: 2294597

Registered Office: 71-75 Frampton Road, Gloucester GL1 5QB

#### Trustees

Candida Spedding - Chair (Appointed April 2024, Retired December 2024)

Duncan Smitton - Chair (Retired April 2024)

Vikki Sewell - Treasurer & Secretary

John Prout

Steven Hutchinson

Nick Speed

Paulene Fitchard Taffe

Glenys Peat

#### Staff:

Rachael Mason - Centre Manager

Jade Barnes – Deputy Manager

#### Structure, Governance and Management

The Company, incorporated under the Companies Act 1985, on 9 September 1988, is Limited by Guarantee and does not have share capital. The registered office is 71-75 Frampton Road, Gloucester GL1 5QB

#### Objectives and Activities

##### Objective

The object for which the Centre was established was and is to aid and improve the condition of those diagnosed with neurological, long term or chronic conditions including Multiple Sclerosis, the area of operation being the Gloucestershire as well as neighbouring counties.

##### Public Benefit

The Trustees are satisfied that the Charity's stated objective falls within the category "advancement of health" which is set out in the Charities Act 2011. The Charity meets this objective through the provision of oxygen therapy and other alternative, holistic and self-help therapies principally to people with Multiple Sclerosis but also to other members of the public who seek to obtain benefit from such therapies.

The Trustees have complied with the Charities Act 2011 and their duty to 'have regard' to public benefit guidance provided by the Charity Commission when exercising powers or duties to which the guidance is relevant.

### Principal Activity

The main activity of the Charity continues to be the provision of oxygen therapy and other alternative, holistic and self-help therapies which are provided at the charities building in Frampton Road Gloucester. This building enables an extended range of services to be made available for the benefit of members. Apart from the provision of oxygen therapy, the therapies provided are by independent providers and not directly by the Charity.

### Review of Activities

The Centre continues to provide a wide range of therapies to its members. We are pleased to confirm that the charity has provided more.

- 356 Active Members (increase 7.5%)
- 12 Therapists & 11 Oxygen operators & 25 Volunteers
- 18 Different Therapies & Workshops Available
- 4420 Oxygen Therapy Sessions Delivered (increase 6.1%)
- 178 Acupuncture Sessions (increase 8.5%)
- 500 Massage Sessions (increase 77.9%)
- 363 Talking Therapy Participations (decrease 8.3%)
- 61 1:1 Exercise Therapy Sessions (decrease 18.6%)
- 933 Pilates Participations (increase 90%)

### Staff & Volunteers

The Management Committee continue to recognise and appreciate the enthusiasm and commitment of the Centre management team and the help provided by all volunteers is essential and greatly appreciated.

### Financial Review

Trustees alongside the centre manager have updated our vision and mission, as follows:

The Charcot Therapy receives no funds of any description from any statutory body. The Centre is, therefore, dependent on a high level of fundraising, donations and grants, and is particularly grateful for all the fundraising activities carried out to raise funds and to everyone who organises such activities.

The result for the year was a surplus of £7.16. This is due to previous growth of services and maintenance of the building being completed, so a year of settlement.

The Charcot Therapy branding continues to be well received by external stakeholders. We are viewed more as the inclusive charity we are. We have continued to strengthen our relationships with the local statutory bodies along with local and national charities.

The Centre Manager spent much of 2024 working on the strategic and operational planning of the charity, alongside the updating of the policies and procedures to be in line with current guidance. All in addition to raising funds via corporate and grant fundraising and the continued promotion of the Centre with local stakeholders and grant givers.

The Deputy Manager is continuing to be paid by National Lottery Grant funding, which is a restricted fund. The charity has, thanks to the ongoing funding and subsequent support offered by the Deputy Manager, been able to continue and diversify services offered both in number but also in offering. She has focused on service delivery and the Centre being a working base for the hospital MS team, specifically the Clinical Nurse Specialist as well as a Parkinsons Clinic in collaboration with Parkinsons UK.

This has been a long-term aim of the management and trustee board, not only does this cement our role within the wider support of individuals navigating neurological and long-term conditions, it enables new stakeholders to visit our Centre who otherwise may not have known of us. Whilst simultaneously enabling our current cohort of members to have seamless access to a health professional. We anticipate this will continue to generate new referrals and those relationships building into 2025.

The trustee board has continued to implement a Centre wide member survey and embarked on another strategy away day. The focus of this was to review the implementation of the strategy plan with the Centre Manager and revise the continued future strategic and operational plan alongside ongoing development. As a result of this, the trustee board has developed a volunteer induction policy and training schedule, designed to support new and existing volunteers into the volunteering role to ensure they are clear on their role and remit.

Trustees have reviewed our Centre wide policy schedule and have continued to partake and complete a varying amount of courses and training including, funding, governance, finance and strategic direction

**Mission :** The Charcot Therapy Centre is a centre of excellence for people living with or supporting someone with a neurological or long-term condition. We embrace collaborative working with both charities and statutory services

**Vision :** The Charcot Therapy Centre strives to be an informative, inclusive and inviting community hub, delivering unique and alternative therapies in a safe, non clinical, homely and friendly environment. Alongside our dedicated team of therapists we support and encourage individuals in their well being and symptom management to live a good quality of life.

#### Reserves Policy

The trustees regularly review and update the reserves policy in line with on-going commitments.

The management committee have agreed that the target level of free reserves is 6 months' expenditure, which is £28,375.

The National Lottery payments throughout the year remain restricted funds.

#### Future Plans

The centre will continue to deliver the services identified above. In particular, we will:

- To promote the centre to all who would benefit, whilst maintaining ourselves as a centre of excellence supporting our members.
- We will continue to embrace and create accessible clinics within our centre whilst working in collaboration with the NHS, charities and other organisations
- We will continue to focus on corporate and grant fundraising to ensure the sustainability and financial viability of our charity.
- Monitor the maintenance of our Hyperbaric equipment and upkeep of the building to ensure it remains in a state of good repair and remains cost effective.
- We will develop and monitor a staff and volunteer centre wide training programme alongside improving ongoing trustee development. This includes survey reviews from our membership cohort.

Small Company Rules

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements the trustees are required and have fulfilled the requirements to:

- Select suitable accounting policies and apply them consistently.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. This report was approved by the trustees on .....and signed on its behalf :

Vikki Sewell  
Secretary & Treasurer



[Vikki Sewell \(Mar 31, 2025 11:36 GMT+1\)](#)

**INDEPENDENT EXAMINER'S REPORT TO THE**

**TRUSTEES' OF**

**M S Information and Therapy Centre Ltd**

I report to the trustees on my examination of the accounts of the above charity for the year ended 31<sup>st</sup> December 2024

**Responsibilities and basis of the 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 charities' 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 (other than that disclosed below \*) 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 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.

Mr M Marshall FCCA

Pi Accountancy

M Marshall  
M Marshall (Mar 31, 2025 11:57 GMT+1)

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Recommended categories by activity	Notes	Unrestricted funds £	Restricted income funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Incoming resources</b>					
<b>Income and endowments from:</b>					
Donations and legacies	2	90,628	48,052	138,680	122,295
Other trading activities	3	-	-	-	-
Investments	4	138	-	138	1
<b>Total</b>		<b>90,766</b>	<b>48,052</b>	<b>138,818</b>	<b>122,296</b>
<b>Resources expended</b>					
<b>Expenditure on:</b>					
Raising funds	5	14,608	-	14,608	13,612
Charitable activities	6	116,307	17,250	133,557	129,900
<b>Total</b>		<b>130,915</b>	<b>17,250</b>	<b>148,165</b>	<b>143,512</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>		<b>(40,149)</b>	<b>30,802</b>	<b>(9,347)</b>	<b>(21,216)</b>
Reconciliation of funds:					
Total funds brought forward		23,548	30,650	54,198	75,414
<b>Total funds carried forward</b>		<b>(16,601)</b>	<b>61,452</b>	<b>44,851</b>	<b>54,198</b>

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets				
Tangible assets	8	10,651	10,651	16,153
<b>Total fixed assets</b>		<b>10,651</b>	<b>10,651</b>	<b>16,153</b>
Current assets				
Stocks		950	950	950
Debtors	9	4,826	4,826	4,826
Cash at bank and in hand	10	31,183	31,183	33,976
<b>Total current assets</b>		<b>36,959</b>	<b>36,959</b>	<b>39,752</b>
Creditors: amounts falling due within one year	11	2,759	2,759	1,707
<b>Net current assets/(liabilities)</b>		<b>34,200</b>	<b>34,200</b>	<b>38,045</b>
<b>Total assets less current liabilities</b>		<b>44,851</b>	<b>44,851</b>	<b>54,198</b>
<b>Total net assets or liabilities</b>		<b>44,851</b>	<b>44,851</b>	<b>54,198</b>

The financial statements were approved by the Board on ..... and signed on its behalf by:

Trustee



Vikki Sewell (Mar 31, 2025 11:36 GMT+1)

## ACCOUNTING POLICIES

### Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102) and the Companies Act 2006.

The charitable company meets the definition of a public benefit entity under FRS 102.

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The financial statements are presented in sterling (£) and are rounded to the nearest £.

### Income

Income, excluding donations, is included in the financial statements using the accruals concept. Grants are recognised when the entitlement, certainty and measurement conditions have been met. Donations are included as and when received. Income tax recoverable on gift aided donations is included in the period in which it is received.

Gifts in kind received for resale are recognised when the gift is sold using the sales value. The contribution of volunteers is not included in the Statement of Financial Activities.

### Expenditure

The cost of generating funds includes costs of generating voluntary income. Charitable activities costs include expenditure on delivering oxygen therapy.

### Liabilities

Liabilities are recognised in the accounts as soon as a present obligation arises from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

### Fund accounting

General funds are expendable at the discretion of the Trustees in furtherance of the charity's objects and which have not been designated for other purposes.

In light of the size of the charity, its policy is to build up a reserve of at least one year's operating costs. Restricted funds contain income which has been received for specific purposes, less the related expenditure against these.

### Leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities as incurred.

### Pensions

The pension costs represent amounts payable by the charity during the year.

### Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### Allocation of support costs

The only material allocation of support costs is the salary of the only employee of the charity. 25% of their cost is allocated to fundraising and 75% to charitable activities which is thought to be a reasonable allocation reflecting the time spent on these activities.

**Tangible fixed assets**

Tangible fixed assets are included at cost.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life, an entire year's depreciations is applied to a financial year regardless as to when the asset was purchased in the year. Rates applied are:

- Oxygen Chamber: 15% straight line
- Fixtures and fittings: 20% straight line
- Computers: 33.3% straight line

Donated assets given for use by the charity are recognised at their market value as incoming resources and within the relevant fixed asset category on the balance sheet when receivable

**Income from Donations and Legacies**

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2024	Total funds 2023
Analysis	£	£	£	£	£
Donation and gifts	79,726	-	-	79,726	84,413
General grants provided by Government/other charities	10,902	-	-	10,902	7,477
Restricted Donations & Legacies	-	48,052	-	48,052	30,405
	90,628	48,052	-	138,680	122,295

**4 Income from Investments**

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2024	Total funds 2023
Analysis	£	£	£	£	£
Interest income	138	-	-	138	1
	138	-	-	138	1

**5 Expenditure on Raising Funds**

	Total funds 2024	Total funds 2023
Analysis	£	£
Other trading activities	610	1,064
Wages and salaries	13,998	12,548
	14,608	13,612
	14,608	13,612

**6 Expenditure on Charitable Activities**

	Total funds 2024	Total funds 2023
Analysis	£	£
Charity management & administration	7,686	1,508
Charity running cost	49,347	50,303
Cost of services	11,010	10,911
Employee costs	3,796	2,246
Donations	1,033	264
Bank charges	-	54
Wages and salaries	41,996	37,642
Restricted – Rent	17,250	17,250
Support Costs	1,439	1,545
	133,557	121,723
	133,557	121,723

**6.1 Operating Costs**

	2024	2023
£		
Operating leases – Land and Buildings	17,250	17,250
Depreciation of fixed assets	5,969	8,177

**7 Support Costs**

	Total funds 2024	Total funds 2023
Analysis	£	£
<b>Governance Costs</b>		
Independent examiners fees	1,439	1,545
	1,439	1,545
	1,439	1,545

**8 Tangible Fixed Assets****8.1 Cost or valuation**

	<b>Plant &amp; Machinery</b>	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>
	<b>£</b>	<b>£</b>	<b>£</b>
At 01 January 2024	39,183	45,659	2,049
Additions	-	-	467
Disposals	-	-	-
Revaluations	-	-	-
Transfers	-	-	-
At 31 December 2024	39,183	45,659	2,516

**8.2 Amortisation and impairments**

	<b>Plant &amp; Machinery</b>	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>
	<b>£</b>	<b>£</b>	<b>£</b>
At 01 January 2024	25,047	44,018	1,673
Depreciation charges	3,995	1,538	436
Disposals	-	-	-
Revaluations	-	-	-
Transfers	-	-	-
At 31 December 2024	29,042	45,556	2,109

**8.3 Net book value**

	<b>Plant &amp; Machinery</b>	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>
	<b>£</b>	<b>£</b>	<b>£</b>
At 01 January 2024	14,136	1,641	376
At 31 December 2024	10,141	103	407

**9 Debtors: Amounts falling due within one year**

	<b>Total funds 2024</b>	<b>Total funds 2023</b>
	<b>£</b>	<b>£</b>
Prepayments & accrued income	4,826	4,826





### Your Company Tax Return

If we send the company a 'Notice' to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by-box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

### Company information

1	Company name	M S INFORMATION & THERAPY CENTRE LTD.
2	Company registration number	0 2 2 9 4 5 9 7
3	Tax reference	6 2 8 3 0 0 4 0 4 1
4	Type of company	0

### Northern Ireland (NI)

Put an 'X' in the appropriate boxes below

5	NI trading activity	<input type="checkbox"/>	6	SME	<input type="checkbox"/>
7	NI employer	<input type="checkbox"/>	8	Special circumstances	<input type="checkbox"/>

### About this return

This is the tax return for the company named above, for the period below

30	from DD MM YYYY	0 1 0 1 2 0 2 4	35	to DD MM YYYY	3 1 1 2 2 0 2 4	
Put an 'X' in the appropriate boxes below						
40	A repayment is due for this return period					<input type="checkbox"/>
45	Claim or relief affecting an earlier period					<input type="checkbox"/>
50	Making more than one return for this company now					<input type="checkbox"/>
55	This return contains estimated figures					<input type="checkbox"/>
60	Company part of a group that is not small					<input type="checkbox"/>
65	Notice of disclosable avoidance schemes					<input type="checkbox"/>
Transfer pricing						
70	Compensating adjustment claimed					<input type="checkbox"/>
75	Company qualifies for SME exemption					<input type="checkbox"/>















## Allowances and charges in the calculation of trading profits and losses - continued

	Capital allowances	Disposal value
Electric charge-points	713 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	714 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Enterprise zones	721 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	722 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Zero emissions goods vehicles	723 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	724 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Zero emissions cars	726 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	727 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

## Allowances and charges not included in the calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	735 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
Structures and buildings	736 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
Full expensing	733 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	734 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Business premises renovation	740 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	745 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Machinery and plant - super-deduction	741 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	742 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Machinery and plant - special rate allowance	743 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	744 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Other allowances and charges	750 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	755 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Capital allowances	Disposal value
Electric charge-points	737 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	738 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Enterprise zones	746 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	747 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Zero emissions goods vehicles	748 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	749 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Zero emissions cars	751 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	752 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

## Qualifying expenditure

<b>760</b>	Machinery and plant on which first year allowance is claimed	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
<b>765</b>	Designated environmentally friendly machinery and plant	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
<b>770</b>	Machinery and plant on long-life assets and integral features	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
<b>771</b>	Structures and buildings	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
<b>772</b>	Machinery and plant - super-deduction	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
<b>773</b>	Machinery and plant - special rate allowance	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
<b>775</b>	Other machinery and plant	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>

## Losses, deficits and excess amounts

### Amount arising

	Amount		Maximum available for surrender as group relief
Losses of trades carried on wholly or partly in the UK	<b>780</b> £ <input type="text"/>	<b>785</b> £ <input type="text"/>	
Losses of trades carried on wholly outside the UK	<b>790</b> £ <input type="text"/>		
Non-trade deficits on loan relationships and derivative contracts	<b>795</b> £ <input type="text"/>	<b>800</b> £ <input type="text"/>	
UK property business losses	<b>805</b> £ <input type="text"/>	<b>810</b> £ <input type="text"/>	
Overseas property business losses	<b>815</b> £ <input type="text"/>		
Losses from miscellaneous transactions	<b>820</b> £ <input type="text"/>		
Capital losses	<b>825</b> £ <input type="text"/>		
Non-trading losses on intangible fixed assets	<b>830</b> £ <input type="text"/>	<b>835</b> £ <input type="text"/>	

### Excess amounts

	Amount		Maximum available for surrender as group relief
Non-trade capital allowances	<b>840</b> £ <input type="text"/>		
Qualifying donations	<b>845</b> £ <input type="text"/>		
Management expenses	<b>850</b> £ <input type="text"/>	<b>855</b> £ <input type="text"/>	



## Bank details (for a person to whom a repayment is to be made)


920	Name of bank or building society	<input type="text"/>
925	Branch sort code	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
930	Account number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
935	Name of account	<input type="text"/>
940	Building society reference	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

## Payments to a person other than the company

945	Complete the authority below if you want the repayment to be made to a person other than the company I, as (enter status - for example, company secretary, treasurer, liquidator or authorised agent)	<input type="text"/>
950	of (enter company name)	<input type="text"/>
955	authorise (enter name)	<input type="text"/>
960	of address (enter address)	<input type="text"/>
965	Nominee reference	<input type="text"/>
	to receive payment on company's behalf	
970	Name	<input type="text"/>

## Declaration

**Declaration**  
I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.  
I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.

975	Name	<input type="text" value="VIKKI SEWELL"/>  <small>Vikki Sewell (Mar 31, 2025 11:36 GMT+1)</small>
980	Date DD MM YYYY	<input type="text" value="25"/> <input type="text" value="03"/> <input type="text" value="20"/> <input type="text" value="25"/>
985	Status	<input type="text" value="Director"/>



### Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For further information read *What supplementary pages do I need to complete and include as part of the Company Tax Return?* to find out what supplementary pages you need to complete.

Also, read the *Important points about all supplementary pages* and *CT600E – Charities and Community Amateur Sports Clubs (CASCs)* for further guidance about completing this supplementary page.

### Company information

E1	Company name (name of charity or CASC)	M S INFORMATION & THERAPY CENTRE LTD.
E2	Tax reference	6 2 8 3 0 0 4 0 4 1
Period covered by this supplementary page (cannot exceed 12 months)		
E3	from DD MM YYYY	0 1 0 1 2 0 2 4
E4	to DD MM YYYY	3 1 1 2 2 0 2 4

### Claims to exemption (this section should be completed in all cases)

Charity/CASC repayment reference	E5	XT26968
Charity Commission registration number, or OSCR number (if applicable)	E10	800909
Put an 'X' in the relevant box if during the period covered by these supplementary pages:		
The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains (Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)	E15	X
All income and gains are exempt from tax and have been, or will be, applied for charitable or qualifying purposes only	E20	X
Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600	E25	X
I claim exemption from tax		
Name	E30	
Status	E35	
Date DD MM YYYY	E40	



# Information required

## Charity/CASC assets

Disposals in period  
(total consideration received)

Held at the end of the period  
(use accounts figures)

Tangible fixed assets

E130 £

E135 £

UK investments  
(excluding controlled companies)

E140 £

E145 £

Shares in, and loans to, controlled companies

E150 £

E155 £

Overseas investments

E160 £

E165 £

Loans and non-trade debtors

E170 £

Other current assets

E175 £

Qualifying investments and loans  
*Applies to charities only. See CT600 Guide*

E180

Value of any non-qualifying investments and loans  
*Applies to charities only. See CT600 Guide*

E185 £

Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period

E190

**Company Name:** M S INFORMATION & THERAPY CENTRE LTD.  
**Tax District:** 623  
**Tax Reference:** 6283004041  
**Accounting period:** from 01 January 2024 to 31 December 2024  
**Return for period:** from 01 January 2024 to 31 December 2024

**1. Trading and Professional Profits Summary**

	£	£	£
Net Profit Per Accounts		0.00	
			<u>0.00</u>
		<u>0.00</u>	
Adjusted profit for the period			<u>0.00</u>
Profit chargeable to corporation tax profits			<u>0.00</u>

## 2. Corporation Tax Computation

### Deductions and reliefs:

Total profits chargeable to corporation tax

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0.00











# M S INFORMATION THERAPY CENTRE LTD\_CT600

Final Audit Report

2025-03-31

Created:	2025-03-31
By:	Pi Accountancy (office@pi-accountancy.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAXUsync0qhkMtWtFZU4Enaw9iWekcCKQVb

## "M S INFORMATION THERAPY CENTRE LTD\_CT600" History

-  Document created by Pi Accountancy (office@pi-accountancy.co.uk)  
2025-03-31 - 09:33:21 GMT - IP address: 5.2.113.46
-  Document emailed to secretary@thecharcot.org.uk for signature  
2025-03-31 - 09:38:17 GMT
-  Email viewed by secretary@thecharcot.org.uk  
2025-03-31 - 10:29:05 GMT - IP address: 94.7.25.9
-  Signer secretary@thecharcot.org.uk entered name at signing as Vikki Sewell  
2025-03-31 - 10:36:03 GMT - IP address: 94.7.25.9
-  Document e-signed by Vikki Sewell (secretary@thecharcot.org.uk)  
Signature Date: 2025-03-31 - 10:36:05 GMT - Time Source: server- IP address: 94.7.25.9
-  Document emailed to matthew@pi-accountancy.co.uk for signature  
2025-03-31 - 10:36:08 GMT
-  Email viewed by matthew@pi-accountancy.co.uk  
2025-03-31 - 10:56:53 GMT - IP address: 5.2.113.46
-  Signer matthew@pi-accountancy.co.uk entered name at signing as M Marshall  
2025-03-31 - 10:57:28 GMT - IP address: 5.2.113.46
-  Document e-signed by M Marshall (matthew@pi-accountancy.co.uk)  
Signature Date: 2025-03-31 - 10:57:30 GMT - Time Source: server- IP address: 5.2.113.46
-  Agreement completed.  
2025-03-31 - 10:57:30 GMT

**M S INFORMATION AND THERAPY CENTRE LTD**

England & Wales - Charity number 800909

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# Accounts

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**M S INFORMATION & THERAPY CENTRE**  
a Charitable Incorporated Organisation

**TRUSTEES' REPORT  
AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR END  
31 December 2023**



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NOTES TO THE FINANCIAL STATEMENTS .....	11

The Management Committee present their report and the financial statements for the year ended 31 December 2023.

#### Reference and Administrative Information

Charity Name: M S Information and Therapy Centre Ltd

Charity registration number: 800909

Company registration number: 2294597

Registered Office: 71-75 Frampton Road, Gloucester GL1 5QB

#### Trustees

Duncan Smitton - Chair

Vikki Sewell - Treasurer

Christopher Evans - Secretary (Retired June 2023)

Candida Spedding - Secretary (Appointed June 2023)

John Prout

Steven Hutchinson

Nick Speed

Paulene Fitchard Taffe

#### Staff:

Rachael Mason - Centre Manager

Jade Barnes - Service Delivery Co-ordinator

#### Structure, Governance and Management

The Company, incorporated under the Companies Act 1985, on 9 September 1988, is Limited by Guarantee and does not have share capital. The registered office is 71-75 Frampton Road, Gloucester GL1 5QB

#### Objectives and Activities

##### Objective

The object for which the Centre was established was and is to aid and improve the condition of those diagnosed with neurological, long term or chronic conditions including Multiple Sclerosis, the area of operation being the Gloucestershire as well as neighbouring counties.

##### Public Benefit

The Trustees are satisfied that the Charity's stated objective falls within the category "advancement of health" which is set out in the Charities Act 2011. The Charity meets this objective through the provision of oxygen therapy and other alternative, holistic and self-help therapies principally to people with Multiple Sclerosis but also to other members of the public who seek to obtain benefit from such therapies.

The Trustees have complied with the Charities Act 2011 and their duty to 'have regard' to public benefit guidance provided by the Charity Commission when exercising powers or duties to which the guidance is relevant.

### Principal Activity

The main activity of the Charity continues to be the provision of oxygen therapy and other alternative, holistic and self-help therapies which are provided at the charities building in Frampton Road Gloucester. This building enables an extended range of services to be made available for the benefit of members. Apart from the provision of oxygen therapy, the therapies provided are by independent providers and not directly by the Charity.

### Review of Activities

The Centre continues to provide a wide range of therapies to its members. We are pleased to confirm that the charity has provided more.

- 373 Active Members (increase 19.9%)
- 15 Therapists & 13 Oxygen operators
- 4,167 Oxygen Therapy Sessions Delivered (increase 43.3%)
- 164 Acupuncture Sessions (increase 7.2%)
- 281 Massage Sessions (increase 59.7%)
- 396 Talking Therapy Participations (increase 111.8%)
- 75 1:1 Exercise Therapy Sessions (decrease -46.4%)
- 491 Pilates Participations (increase 25.6%)

### Staff & Volunteers

The Management Committee continue to recognise and appreciate the enthusiasm and commitment of the Centre management team and the help provided by all volunteers is essential and greatly appreciated.

### Financial Review

The Charcot Therapy receives no funds of any description from any statutory body. The centre is, therefore, dependent on a high level of fundraising, donations and grants, and is particularly grateful for all the fundraising activities carried out to raise funds and to everyone who organises such activities.

The result for the year was a loss of £12,052.48. This is due to maintenance and building improvement work implemented within the centre due to growth, this has allowed more space and extra rooms to be added to the new building for use with the new services that are already being implemented.

The Charcot Therapy branding continues to be well received by grant givers and external stakeholders. We are viewed more as the inclusive charity we are, we have been able to foster strengthened relationships with Gloucestershire Carers Hub, FND Friends, Parkinsons UK and cemented our relationship with the Neurological team at Cheltenham General Hospital and Gloucester Royal Hospital.

The Centre Manager spent much of 2023 working on the above relationships alongside raising funds via corporate and grant fundraising in addition to the promotion of the centre with local stakeholders and grant givers. The Deputy Manager is continuing to be paid by National Lottery Grant funding, which is a restricted fund. The centre is now a working base for the GRH MS team, specifically the Clinical Nurse Specialist and their Parkinson clinic sessions are set to launch from here in 2024.

This has been a long term aim of the Trustee board, not only does this cement our role within wider support of individuals navigating neurological conditions, it enables new stakeholders to visit our centre who otherwise may not have known of us whilst simultaneously enabling our current cohort of members to have seamless access to a health professional. We anticipate this will generate new referrals and those relationships will continue to be built on in 2024.

The charity has, thanks to the ongoing funding and subsequent support offered by the Deputy Manager, been able to increase the services offered both in number but also in offering. New activities now include art, gardening, mindfulness, knit and natter, crafting, wellbeing coaching, chair based neurological functional exercise, seated massage, sound therapy; with the inclusion of peer to peer support sessions on a variety of conditions such as Long Covid, FND and MS.

The trustee board has implemented a centre wide member survey and embarked on a strategy away day to review results. The focus of this was to review the previous 12 months and begin the process of their three 24-27 year strategy plan. As a result of this, the trustee board has developed a training schedule alongside a trustee induction policy, designed to support new trustees into the role but also ensure existing trustees are clear on their role and remit. Trustees have reviewed our centre wide policy schedule. Our trustees have participated in a varying amount of courses and training including, charity governance, finance and strategic direction. We have also actively recruited a new trustee to the board who has pre-existing experience of Trust Governance to provide the board with a solid foundation into 2024.

Trustees alongside the centre manager have updated our vision and mission, as follows:

**Mission :** The Charcot Therapy Centre is a centre of excellence for people living with or supporting someone with a neurological or long-term condition. We embrace collaborative working with both charities and statutory services

**Vision :** The Charcot Therapy Centre strives to be an informative, inclusive and inviting community hub, delivering unique and alternative therapies in a safe, non clinical, homely and friendly environment. Alongside our dedicated team of therapists we support and encourage individuals in their well being and symptom management to live a good quality of life.

#### Reserves Policy

The trustees regularly review and update the reserves policy in line with on-going commitments. The management committee have agreed that the target level of free reserves is 6 months' expenditure, which is £34,000. Free reserves as of the 31st December 2023 are in deficit of the reserves policy by £70.19. Additionally, there are restricted funds of £24,733.41 per year for 3 years to cover the salary of our deputy manager.

#### Future Plans

The centre will continue to deliver the services identified above. In particular, we will:

- To promote the centre to all who would benefit, whilst maintaining ourselves as a centre of excellence supporting our members.
- We will continue to embrace and create accessible clinics within our centre whilst working in collaboration with the NHS, charities and other organisations
- We will continue to focus on corporate and grant fundraising to ensure the sustainability and financial viability of our charity.
- Monitor the maintenance of our Hyperbaric equipment and upkeep of the building to ensure it remains in a state of good repair and remains cost effective.
- We will develop and monitor a staff and volunteer centre wide training programme alongside improving ongoing trustee development. This includes survey reviews from our membership cohort.

#### Small Company Rules

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements the trustees are required and have fulfilled the requirements to:

- Select suitable accounting policies and apply them consistently.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. This report was approved by the trustees on 11<sup>th</sup> June 2021 and signed on its behalf :

Duncan Smitton  
Chairman

**INDEPENDENT EXAMINER'S REPORT TO THE  
TRUSTEES' OF**

**M S Information and Therapy Centre Ltd**

I report to the trustees on my examination of the accounts of the above charity for the year ended 31<sup>st</sup> December 2023

**Responsibilities and basis of the 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 charities' 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 (other than that disclosed below \*) 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 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.

Mr M Marshall FCCA

Pi Accountancy

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Recommended categories by activity	Notes	Unrestricted funds £	Restricted income funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Incoming resources</b>					
<b>Income and endowments from:</b>					
Donations and legacies	2	91,890	30,405	122,295	79,544
Other trading activities	3	-	-	-	1,826
Investments	4	1	-	1	-
<b>Total</b>		<b>91,891</b>	<b>30,405</b>	<b>122,296</b>	<b>81,370</b>
<b>Resources expended</b>					
<b>Expenditure on:</b>					
Raising funds	5	13,612	-	13,612	13,081
Charitable activities	6	112,650	17,250	129,900	115,847
<b>Total</b>		<b>126,262</b>	<b>17,250</b>	<b>143,512</b>	<b>128,928</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>		<b>(34,371)</b>	<b>13,155</b>	<b>(21,216)</b>	<b>(47,558)</b>
<b>Net movement in funds</b>		<b>(34,371)</b>	<b>13,155</b>	<b>(21,216)</b>	<b>(47,558)</b>
Reconciliation of funds:					
Total funds brought forward		57,919	17,495	75,414	122,971
<b>Total funds carried forward</b>		<b>23,548</b>	<b>30,650</b>	<b>54,198</b>	<b>75,414</b>

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed assets				
Tangible assets	8	16,153	16,153	23,247
<b>Total fixed assets</b>		<b>16,153</b>	<b>16,153</b>	<b>23,247</b>
Current assets				
Stocks		950	950	950
Debtors	9	4,826	4,826	4,826
Cash at bank and in hand	10	33,976	33,976	47,875
<b>Total current assets</b>		<b>39,752</b>	<b>39,752</b>	<b>53,651</b>
Creditors: amounts falling due within one year	11	1,707	1,707	1,484
<b>Net current assets/(liabilities)</b>		<b>38,045</b>	<b>38,045</b>	<b>52,167</b>
<b>Total assets less current liabilities</b>		<b>54,198</b>	<b>54,198</b>	<b>75,414</b>
<b>Total net assets or liabilities</b>		<b>54,198</b>	<b>54,198</b>	<b>75,414</b>

The financial statements were approved by the Board on 25-Apr-2024 and signed on its behalf by:

Trustee

## ACCOUNTING POLICIES

### Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102) and the Companies Act 2006.

The charitable company meets the definition of a public benefit entity under FRS 102.

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The financial statements are presented in sterling (£) and are rounded to the nearest £.

### Income

Income, excluding donations, is included in the financial statements using the accruals concept. Grants are recognised when the entitlement, certainty and measurement conditions have been met. Donations are included as and when received. Income tax recoverable on gift aided donations is included in the period in which it is received.

Gifts in kind received for resale are recognised when the gift is sold using the sales value. The contribution of volunteers is not included in the Statement of Financial Activities.

### Expenditure

The cost of generating funds includes costs of generating voluntary income. Charitable activities costs include expenditure on delivering oxygen therapy.

### Liabilities

Liabilities are recognised in the accounts as soon as a present obligation arises from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

### Fund accounting

General funds are expendable at the discretion of the Trustees in furtherance of the charity's objects and which have not been designated for other purposes.

In light of the size of the charity, its policy is to build up a reserve of at least one year's operating costs. Restricted funds contain income which has been received for specific purposes, less the related expenditure against these.

### Leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities as incurred.

### Pensions

The pension costs represent amounts payable by the charity during the year.

### Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### Allocation of support costs

The only material allocation of support costs is the salary of the only employee of the charity. 25% of their cost is allocated to fundraising and 75% to charitable activities which is thought to be a reasonable allocation reflecting the time spent on these activities.

**Tangible fixed assets**

Tangible fixed assets are included at cost.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life, an entire year's depreciation is applied to a financial year regardless as to when the asset was purchased in the year. Rates applied are:

- Oxygen Chamber: 15% on reducing balance
- Fixtures and fittings: 16.6% straight line
- Computers: 33.3% straight line

Donated assets given for use by the charity are recognised at their market value as incoming resources and within the relevant fixed asset category on the balance sheet when receivable

**Income from Donations and Legacies**

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2023	Total funds 2022
Analysis	£	£	£	£	£
Donation and gifts	84,413	-	-	84,413	44,485
General grants provided by Government/other charities	7,477	-	-	7,477	23,140
Restricted Donations & Legacies	-	30,405	-	30,405	11,919
	91,890	30,405	-	122,295	79,544

**3 Income from Other Trading Activities**

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2023	Total funds 2022
Analysis	£	£	£	£	£
Fundraising	-	-	-	-	1,826
	-	-	-	-	1,826

**4 Income from Investments**

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2023	Total funds 2022
Analysis	£	£	£	£	£
Interest income	1	-	-	1	-
	1	-	-	1	-

**5 Expenditure on Raising Funds**

	Total funds 2023	Total funds 2022
Analysis	£	£
Other trading activities	1,064	2,312
Wages and salaries	12,548	9,616
Support Costs	-	1,153
	13,612	13,081

**6 Expenditure on Charitable Activities**

	Total funds 2023	Total funds 2022
Analysis	£	£
Charity management & administration	1,508	1,133
Charity running cost	50,303	56,583
Cost of services	10,911	8,419
Employee costs	2,246	2,667
Donations	264	948
Bank charges	54	-
Wages and salaries	37,642	28,847
Restricted – Rent	17,250	17,250
Support Costs	1,545	-
	121,723	115,847

**6.1 Operating Costs**

	2023 £	2022 £
Operating leases – Land and Buildings	17,250	17,250
Depreciation of fixed assets	8,177	15,476

**7 Support Costs**

Analysis	Total funds 2023 £	Total funds 2022 £
<b>Governance Costs</b>		
Independent examiners fees	1,545	1,153
	<b>1,545</b>	<b>1,153</b>

**8 Tangible Fixed Assets****8.1 Cost or valuation**

	Plant & Machinery £	Fixtures & Fittings £	Computer Equipment £
At 01 January 2023	38,388	45,659	1,760
Additions	795	-	289
Disposals	-	-	-
Revaluations	-	-	-
Transfers	-	-	-
At 31 December 2023	39,183	45,659	2,049

**8.2 Amortisation and impairments**

	Plant & Machinery	Fixtures & Fittings	Computer Equipment
	£	£	£
At 01 January 2023	20,710	40,458	1,393
Additions	4,337	3,560	280
Disposals	-	-	-
Revaluations	-	-	-
Transfers	-	-	-
At 31 December 2023	25,047	44,018	1,673

**8.3 Net book value**

	Plant & Machinery	Fixtures & Fittings	Computer Equipment
	£	£	£
At 01 January 2023	17,678	5,201	367
At 31 December 2023	14,136	1,641	376

**9 Debtors: Amounts falling due within one year**

	Total funds 2023	Total funds 2022
	£	£
Prepayments & accrued income	4,826	4,826
	4,826	4,826

**10 Cash at bank and in hand**

	Total funds 2023	Total funds 2022
	£	£
Cash at bank and on hand	33,972	47,733
Other	4	142
	33,976	47,875

**11 Creditors: Amounts falling due within one year**

	<b>Total funds 2023</b>	<b>Total funds 2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	222	222
Accruals and deferred income	798	798
Taxation and social security	687	464
	1,707	1,484

**12 Charity funds****12.1 Details of material funds held and movements during the CURRENT reporting period**

<b>Fund names</b>	<b>Fund balances brought forward</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Gains and losses</b>	<b>Fund balances carried forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>						
<b>General Fund</b>	57,919	91,891	(126,262)	-	-	23,548
<b>Restricted income funds</b>						
<b>Restricted Funds</b>	17,495	30,405	(17,250)	-	-	30,650
<b>Total</b>	75,414	122,296	(143,512)	-	-	54,198

**M S INFORMATION AND THERAPY CENTRE LTD**

England & Wales - Charity number 800909

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# Accounts

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# M S Information and Therapy Centre Ltd



Trustees Report and Financial Statements for the Year Ended 31  
December 2022

Charity number 800909  
**Company number 2294597**

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The Management Committee present their report and the financial statements for the year ended 31 December 2022.

#### Reference and Administrative Information

Charity Name: M S Information and Therapy Centre Ltd

Charity registration number: 800909

Company registration number: 2294597

Registered Office: 71-75 Frampton Road, Gloucester GL1 5QB

#### Trustees

Duncan Smitton - Chair  
Vikki Sewell - Treasurer  
Christopher Evans - Secretary  
John Prout  
Steven Hutchinson  
Nick Speed

#### Staff:

Rachael Mason - Centre Manager  
Jade Barnes - Service Delivery Co-ordinator

#### **Structure, Governance and Management**

The Company, incorporated under the Companies Act 1985, on 9 September 1988, is Limited by Guarantee and does not have share capital. The registered office is 71-75 Frampton Road, Gloucester GL1 5QB

#### **Objectives and Activities**

##### Objective

The object for which the Centre was established was and is to aid and improve the condition of those diagnosed with neurological, long term or chronic conditions including Multiple Sclerosis, the area of operation being the Gloucestershire as well as neighbouring counties.

##### Public Benefit

The Trustees are satisfied that the Charity's stated objective falls within the category "advancement of health" which is set out in the Charities Act 2011. The Charity meets this objective through the provision of oxygen therapy and other alternative, holistic and self-help therapies principally to people with Multiple Sclerosis but also to other members of the public who seek to obtain benefit from such therapies.

The Trustees have complied with the Charities Act 2011 and their duty to 'have regard' to public benefit guidance provided by the Charity Commission when exercising powers or duties to which the guidance is relevant.

### Principal Activity

The main activity of the Charity continues to be the provision of oxygen therapy and other alternative, holistic and self-help therapies which are provided at the charities building in Frampton Road Gloucester. This building enables an extended range of services to be made available for the benefit of members. Apart from the provision of oxygen therapy, the therapies provided are by independent providers and not directly by the Charity.

### Review of Activities

The Centre continues to provide a wide range of therapies to its members. We are pleased to confirm that the charity has provided more.

- 311 Active Members (increase 32%)
- 11 Therapists & 13 Oxygen operators
- 2907 Oxygen Therapy Sessions Delivered (increase 54%)
- 153 Acupuncture Sessions (increase 135%)
- 176 Massage Sessions (increase 68%)
- 187 Talking Therapy Participations (new service)
- 140 1:1 Exercise Therapy Sessions (115% increase)
- 127 Yoga Participations (decrease -18%)
- 391 Pilates Participations (increase 162%)

### Staff & Volunteers

The Management Committee continue to recognise and appreciate the enthusiasm and commitment of the Centre management team and the help provided by all volunteers is essential and greatly appreciated.

### Financial Review

The Centre receives no funds of any description from any statutory body. The Centre is, therefore, dependent on a high level of fundraising, and is particularly grateful for all the fundraising activities carried out to raise funds and to everyone who organises such activities.

The result for the year was a loss of £47,558. However, this is due to funds which were paid late in 2021 (causing a net profit of circa £33,000 last year) these funds have been spent as planned.

In August 2021 the charity registered and began to use a new trading name - The Charcot Therapy branding continues to be well received by grant givers and external stakeholders. The Charcot Therapy branding is better able to attract grants and corporate donations as a more inclusive charity.

The Center Manager spent much of 2022 raising funds via corporate and grant fundraising in addition to the promotion of the centre with local stakeholders and grant givers. In a key move Rachael was also successful in being granted a 3 year award from the National Lottery which will pay the salary and associated costs of Jade (Service Delivery Manager). This has also allowed us to increase Jades hours but also bring certainty to the role. This will also allow Rachael to continue fundraising efforts but also allows the centre to have a deputy who will become capable of the day to day management of the centre should the need arise. The board of trustees recognises and thanks Rachael and Jade for their efforts.

The charity has, thanks to the additional support offered by Jade been able to increase the services offered both in number but also in offering. New activities include Art, Gardening and a Knit and Natter.

The centre began offering Talking Therapy in 2022 and this has been extremely well received. Additionally, we continue to add further capacity to existing therapies and adding regular visiting therapies.

We were able to continue to increase our oxygen therapy provision which now offers more capacity than ever before. Donations from oxygen therapy sessions rose from £20,125 to £30,407.

#### Reserves Policy

The trustees regularly review and update the reserves policy in line with on-going commitments. The management committee have agreed that the target level of free reserves is 6 months' expenditure, which is £31,304. Free reserves as of the 31st December 2022 are in excess of the reserves policy by £2,631. Additionally there are restricted funds of £11,919 for mental health and exercise provisions.

#### Future Plans

The Centre will continue to deliver the services identified above. In particular, we will:

- To promote the centre to all those who may benefit from it.
- Continue to build and maintain close working relations with enablers from other charities.
- In 2022 we built relationships with the promoters within the charity and neurological sector including a partnership with Parkinsons UK and FND Friends this has generated new referrals and those relationships will continue to be built on in 2023.
- Undertake a long term strategy review to develop a 5 year plan.
- Continue to focus on corporate and grant fundraising
- Improve the training of Trustees and actively recruit new trustees to the board.
- Monitor the maintenance and upkeep of the building to ensure it remains in a state of good repair.

#### Small Company Rules

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements the trustees are required and have fulfilled the requirements to:

- Select suitable accounting policies and apply them consistently.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. This report was approved by the trustees on 29<sup>th</sup> June 2023 and signed on its behalf :

Duncan Smitton  
Chairman

**Statement of Financial Activities for the year ended 31 December 2022**  
**M S Information and Therapy Centre Ltd**  
**(including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOMING RESOURCES</b>					
Donations and Legacies	2	<b>67,625</b>	<b>11,919</b>	<b>79,544</b>	<b>91,577</b>
Other trading activities	3	1,826	-	<b>1,826</b>	4,895
Investment Income	4	-	-	-	133
<b>TOTAL INCOME</b>		<b>69,451</b>	<b>11,919</b>	<b>81,370</b>	96,605
<b>EXPENDITURE ON:</b>					
Raising Funds	5	11,928	-	<b>11,928</b>	8,978
Charitable activities	6	<b>99,750</b>	<b>17,250</b>	<b>117,000</b>	93,517
<b>TOTAL EXPENDITURE</b>		<b>111,678</b>	<b>17,250</b>	<b>128,928</b>	<b>102,495</b>
<b>NET INCOME</b>		<b>(42,227)</b>	<b>(5,331)</b>	<b>(47,558)</b>	(5,890)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		100,145	22,826	<b>122,971</b>	130,244
Total funds carried forward		57,918	<b>17,495</b>	<b>75,413</b>	<b>69,523</b>

**M S Information and Therapy Centre Ltd**  
**Balance Sheet as at 31 December 2022**

	<b>Note</b>	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
<b>Fixed Assets</b>			
Tangible Assets	12	23,246	37,384
<b>Current Assets</b>			
Stocks		950	950
Debtors	13	4,826	4,826
Cash at bank and in hand		<b>47,875</b>	81,194
		<hr/> <b>53,651</b>	<hr/> 86,970
<b>Creditors: Amounts falling due within one year</b>	14	<b>1,484</b>	1,383
<b>Net Current Assets</b>		<b>52,167</b>	85,587
<b>Net Assets</b>		<b>75,413</b>	122,971
<b>Funds of the charity:</b>			
	16,17		
Restricted funds		17,495	22,826
Unrestricted funds		57,918	100,145
<b>Total funds</b>		<b>75,413</b>	122,971

The financial statements on pages 4 to 12 were approved by the trustees and authorised for issue on and signed on their behalf by

D Smitton  
Chairman

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 of the Act. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

## **M S Information and Therapy Centre Ltd**

### **Notes to the Financial Statements for the Year Ended 31 December 2022**

#### **1 ACCOUNTING POLICIES**

##### **Basis of preparation and assessment of going concern**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102) and the Companies Act 2006.

The charitable company meets the definition of a public benefit entity under FRS 102.

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The financial statements are presented in sterling (£) and are rounded to the nearest £.

##### **Income**

Income, excluding donations, is included in the financial statements using the accruals concept. Grants are recognised when the entitlement, certainty and measurement conditions have been met. Donations are included as and when received. Income tax recoverable on gift aided donations is included in the period in which it is received.

Gifts in kind received for resale are recognised when the gift is sold using the sales value. The contribution of volunteers is not included in the Statement of Financial Activities.

##### **Expenditure**

The cost of generating funds includes costs of generating voluntary income. Charitable activities costs include expenditure on delivering oxygen therapy.

##### **Liabilities**

Liabilities are recognised in the accounts as soon as a present obligation arises from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**M S Information and Therapy Centre Ltd**  
**Notes to the Financial Statements for the Year Ended 31 December 2022**

**Fund accounting**

General funds are expendable at the discretion of the Trustees in furtherance of the charity's objects and which have not been designated for other purposes.

In light of the size of the charity, its policy is to build up a reserve of at least one year's operating costs. Restricted funds contain income which has been received for specific purposes, less the related expenditure against these.

**Leasing commitments**

Rentals paid under operating leases are charged to the statement of financial activities as incurred.

**Pensions**

The pension costs represent amounts payable by the charity during the year.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Allocation of support costs**

The only material allocation of support costs is the salary of the only employee of the charity. 25% of their cost is allocated to fundraising and 75% to charitable activities which is thought to be a reasonable allocation reflecting the time spent on these activities.

**M S Information and Therapy Centre Ltd****Notes to the Financial Statements for the Year Ended 31 December 2022****Tangible fixed assets**

Tangible fixed assets are included at cost.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life, an entire year's depreciations is applied to a financial year regardless as to when the asset was purchased in the year. Rates applied are:

Oxygen Chamber: 15% on reducing balance

Fixtures and fittings: 16.6% straight line

Computers: 33.3% straight line

Donated assets given for use by the charity are recognised at their market value as incoming resources and within the relevant fixed asset category on the balance sheet when receivable

**2 Income from donation and legacies**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Donations and legacies:</b>				
<b>Donations from individuals</b>	44,485	<b>11,919</b>	56,404	45,477
<b>Grants, including capital grants</b>	23,140	-	23,140	46,100
	<u>67,625</u>	<u>11,919</u>	<u>79,544</u>	<u>91,577</u>

**3 Income from other trading activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fundraising/Other Income	1,826	-	1,826	4,895
	<u>1,826</u>	<u>-</u>	<u>1,826</u>	<u>4,895</u>

**4 Investment Income**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Other investment income	-	-	-	133

**M S Information and Therapy Centre Ltd**  
**Notes to the Financial Statements for the Year Ended 31 December 2022**

**5 Cost of Raising Funds**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Allocated staff costs	9,616	-	9,616	7,727
Direct costs of activities generating funds	2,312	-	2,312	1,251
	<u>11,928</u>	<u>-</u>	<u>11,928</u>	<u>8,978</u>

**6 Cost of charitable activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Allocated staff cost	28,847	-	28,847	23,183
Direct cost of therapy treatments	-	-	-	-
Therapy centre costs	70,903	17,250	88,153	70,334
	<u>99,750</u>	<u>17,250</u>	<u>117,000</u>	<u>93,517</u>

**7 Governance Cost**

There are no charges in the year for production and examination of the statutory accounts

**8 Operating Costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Operating leases – Land and Buildings</b>	<b>17,250</b>	17,250
<b>Depreciation of fixed assets</b>	<b>15,476</b>	15,162

## **M S Information and Therapy Centre Ltd**

### **Notes to the Financial Statements for the Year Ended 31 December 2022**

#### **9 Trustees remuneration and expenses**

No trustees have received any remuneration or have been reimbursed expenses for the charity during the year

#### **10 Staff costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
The charity had one member of staff in the year	2	2

#### **Staff costs during the year were:**

Wages and salaries	38,463	30,910
Social security costs	-	-
Pension costs	-	-

The monthly average of staff time dedicated to running the charity expressed as full time equivalents is:

	<b>2022</b>	<b>2021</b>
Management/Administration/Fundraising	0.80	0.80

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

#### **11 Taxation**

The charity is a registered charity and has not made any profits which would be subject to corporation tax

**M S Information and Therapy Centre Ltd**  
**Notes to the Financial Statements for the Year Ended 31 December 2022**

**12 Tangible Fixed Assets**

	<b>Computer Equipment</b>	<b>Oxygen Chamber</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
<b>Cost</b>				
As at 1 January 2022	1,209	37,858	45,401	84,468
Additions	550	530	258	1,338
Disposals	-	-	-	-
As at 31 December 2022	1,759	<b>38,388</b>	<b>45,659</b>	<b>85,806</b>
<b>Depreciation</b>				
As at 1 January 2022	806	14,952	31,326	47,084
Charge for the year	586	5,758	9,132	15,476
Disposals	-	-	-	-
As at 31 December 2022	1,392	<b>20,710</b>	<b>40,458</b>	<b>62,560</b>
<b>Net Book Value</b>				
As at 1 January 2022	367	17,678	5,201	23,246
As at 31 December 2022	403	22,906	<b>14,075</b>	<b>37,384</b>

**13 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Prepayments	4,826	<b>4,826</b>

**14 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade Creditors	222	-
Other tax and social security	464	585
Accruals	798	798
	<b>1,484</b>	<b>1,383</b>

**M S Information and Therapy Centre Ltd**  
**Notes to the Financial Statements for the Year Ended 31 December 2022**

**15 Obligations under leases and hire purchase agreements**

Total future minimum lease payments under non-cancellable operating leases are as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Within one year	17,250	<b>17,250</b>
Between two and five years	17,250	<b>17,250</b>
Over five years	-	-

**16 Funds**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
<b>As at 1 January 2022</b>	<b>100,145</b>	<b>22,826</b>	<b>122,971</b>
<b>Income</b>	<b>69,451</b>	<b>11,919</b>	<b>81,370</b>
<b>Expenditure</b>	<b>(111,678)</b>	<b>(17,250)</b>	<b>(128,928)</b>
<b>As at 31 December 2022</b>	<b>57,918</b>	<b>17,495</b>	<b>75,413</b>

**17 Analysis of net assets between funds**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
<b>Fixed Assets</b>	<b>23,246</b>	<b>-</b>	<b>23,246</b>
<b>Current Assets</b>	<b>36,156</b>	<b>17,495</b>	<b>53,651</b>
<b>Current Liabilities</b>	<b>(1,484)</b>	<b>-</b>	<b>(1,484)</b>
<b>Total</b>	<b>57,918</b>	<b>17,495</b>	<b>75,413</b>

**18 Related party transactions**

There were no related party transactions in the year.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES' OF  
M S Information and Therapy Centre Ltd**

I report to the trustees on my examination of the accounts of the above charity for the year ended 31<sup>st</sup> December 2022

**Responsibilities and basis of the 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 charities' 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 (other than that disclosed below \*) 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 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.

Mr M Marshall FCCA  
Pi Accountancy

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**M S INFORMATION AND THERAPY CENTRE LTD**

England & Wales - Charity number 800909

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# Accounts

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# M S Information and Therapy Centre Ltd



Trustees Report and Financial Statements for the Year Ended 31  
December 2021

Charity number 800909  
**Company number 2294597**

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The Management Committee present their report and the financial statements for the year ended 31 December 2021.

### **Reference and Administrative Information**

Charity Name: M S Information and Therapy Centre Ltd

Charity registration number: 800909

Company registration number: 2294597

Registered Office: 71-75 Frampton Road, Gloucester GL1 5QB

### **Trustees**

Duncan Smitton - Chair

John Prout - Treasurer

Christopher Evans - Secretary

Vikki Sewell

Deborah Pearce

Alan Bloomfield

Ellen Pearce

Steven Hutchinson

Nick Speed

### **Staff:**

Rachael Mason - Centre Manager

Jade Barnes - Service Delivery Co-ordinator

## **Structure, Governance and Management**

The Company, incorporated under the Companies Act 1985, on 9 September 1988, is Limited by Guarantee and does not have share capital. The registered office is 71-75 Frampton Road, Gloucester GL1 5QB

## **Objectives and Activities**

### **Objective**

The object for which the Centre was established was and is to aid and improve the condition of those diagnosed with neurological, long term or chronic conditions including Multiple Sclerosis, the area of operation being the Gloucestershire as well as neighbouring counties.

### **Public Benefit**

The Trustees are satisfied that the Charity's stated objective falls within the category "advancement of health" which is set out in the Charities Act 2011. The Charity meets this objective through the provision of oxygen therapy and other alternative, holistic and self-help therapies principally to people with Multiple Sclerosis but also to other members of the public who seek to obtain benefit from such therapies.

The Trustees have complied with the Charities Act 2011 and their duty to 'have regard' to public benefit guidance provided by the Charity Commission when exercising powers or duties to which the guidance is relevant.

### **Principal Activity**

The main activity of the Charity continues to be the provision of oxygen therapy and other alternative, holistic and self-help therapies which are provided at the charities building in Frampton Road Gloucester. This building enables an extended range of services to be made available for the benefit of members. Apart from the provision of oxygen therapy, the therapies provided are by independent providers and not directly by the Charity.

### **Review of Activities**

The Centre continues to provide a wide range of therapies to its members. It is noted that the COVID-19 pandemic caused some reduction in the number of therapies provided at the start of 2021. The statistics for activities are as follows for the year ending 31st December 2021

- 236 (increase of 37%)
- 8 Therapists & 11 Oxygen Operators
- 1889 (increase of 53%)
- 65 acupuncture Sessions (increase 49%)
- 105 Massage Sessions (decrease 6%)
- 3 (increase of 2)
- 65 1:1 Exercise Therapy Sessions (new)
- 152 Yoga Participations (new)
- 149 Pilates Participations (new)

## **Staff & Volunteers**

The Management Committee continue to recognise and appreciate the enthusiasm and commitment of the Centre management team and the help provided by all volunteers is essential and greatly appreciated.

## **Financial Review**

The Centre receives no funds of any description from any statutory body. The Centre is, therefore, dependent on a high level of fundraising, and is particularly grateful for all the fundraising activities carried out to raise funds and to everyone who organises such activities.

The result for the year was a profit of £33,998 however this figure includes grants awarded for projects in 2022 and 2023. The addition funds are held in reserve for the Carers project, exercise classes and oxygen therapy costs. The Centre improved its overall fixed assets with the purchase of an additional power assisted exercise machine.

In August 2021 the charity registered and began to use a new trading name - The Charcot Therapy Centre. This was a change in the fundamental marketing of the organisation to become more inclusive of those members who do not live with Multiple Sclerosis but other chronic conditions. This change has allowed us to be more recognised by funders as a safe place to help those living with all long term conditions. Specialising in helping those living with and caring for individuals with neurological disorders. Jean-Martin Charcot was the French neurologist who first identified MS as a condition - a tip of the hat to our roots.

The Charcot Therapy branding has been well received by grant givers and external stakeholders. The Charcot Therapy branding is better able to attract grants and corporate donations as a more inclusive charity.

The Centre Manager spent much of 2021 adapting to a greater emphasis on corporate and grant fundraising in addition to the promotion of the centre with local stakeholders and grant givers. Additionally, she has built key relationships with key influencing groups such as; the Gloucestershire Neurology Sub-Group, Clinical Commissioning Group for Long Covid and the local MP. This has come with a steep learning curve but has resulted in excellent results thus far the board of trustees recognises and thanks Rachael for her efforts.

In November 2021 we recruited Jade Barnes as our Service Delivery Co-ordinator who has taken responsibility for the day-to-day operations of therapies in the centre. This has allowed the centre manager to dedicate time to fundraising.

The charity has, thanks to these addition grants, been able to offer new therapies including Pilates, exercise therapy, Yoga, along with our previous therapies.

We were able to resume and increase our oxygen therapy provision which now offers more capacity than ever before. Donations from oxygen therapy sessions rose from £13,926 to £20,125.

## **Reserves Policy**

The trustees regularly review and update the reserves policy in line with on-going commitments. The management committee have agreed that the target level of free reserves is 6 months' expenditure, which is £31,304 Free reserves as of the 31st of December 2021 are in excess of the reserves policy by £45,066

## **Future Plans**

The Centre will continue to deliver the services identified above. In particular, we will:

- During 2022 we will expand our counselling provision to provide Talking Therapy and CBT.
- To promote the center to all those who may benefit from it.
- In 2021 we built relationships with the promoters within the NHS this has generated new referrals and those relationships will continue to be built on in 2022.
- Continue to build and maintain close working relations with enablers from other charities.
- Deliver our Carers Project assisting those who care for our members with provision of CBT, exercise provision and guidance.
- Undertake a long term strategy review to develop a 5 year plan.
- Complete a skills review of the current board of trustees and identify gaps for up skilling or recruitment.
- Continue with the application for grants and corporate gifting to provide long term improvements and provisions. Allowing member donations and small fundraising events to cover the base running costs of existing provisions.
- Monitor the maintenance and upkeep of the building to ensure it remains in a state of good repair.
- Continue to ensure that the center is managed efficiently providing a safe and supportive environment for its users.

## **Small Company Rules**

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

## **Statement of Trustee Responsibilities**

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements the trustees are required and have fulfilled the requirements to:

- Select Suitable accounting policies and apply them consistently.
- State whether applicable accounting standards have been followed. Subject to any material departures disclosed and explained in the financial statements.

- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. This report was approved by the trustees on 11th June 2022 and signed on its behalf:

Duncan Smitton                      Chairman



[Duncan Smitton \(Sep 28, 2022 10:37 GMT+1\)](#)

**Statement of Financial Activities for the year ended 31 December 2021**  
**M S Information and Therapy Centre Ltd**  
**(including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**


	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>INCOMING RESOURCES</b>					
Donations and Legacies	2	<b>91,577</b>		<b>91,577</b>	<b>75,577</b>
Other trading activities	3	4,895	-	<b>4,895</b>	12,785
Investment Income	4	133	-	<b>133</b>	254
<b>TOTAL INCOME</b>		<b>96,605</b>	-	<b>96,605</b>	88,616
<b>EXPENDITURE ON:</b>					
Raising Funds	5	8,978	-	<b>8,978</b>	7,491
Charitable activities	6	<b>76,267</b>	<b>17,250</b>	<b>93,517</b>	90,702
<b>TOTAL EXPENDITURE</b>		<b>85,245</b>	<b>17,250</b>	<b>102,495</b>	<b>98,193</b>
<b>NET INCOME</b>		<b>11,360</b>	<b>(17,250)</b>	<b>(5,890)</b>	<b>(9,577)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>88,785</b>	40,076	<b>128,861</b>	138,438
Total funds carried forward		100,145	<b>22,826</b>	<b>122,971</b>	130,244

**M S Information and Therapy Centre Ltd**  
**Balance Sheet as at 31 December 2021**

	Note	2021 £	2020 £
<b>Fixed Assets</b>			
Tangible Assets	12	37,384	33,561
<b>Current Assets</b>			
Stocks		950	843
Debtors	13	4,826	4,826
Cash at bank and in hand		<b>81,194</b>	90,315
		<hr/>	<hr/>
		<b>86,970</b>	95,984
<b>Creditors: Amounts falling due within one year</b>	14	<b>1,383</b>	684
<b>Net Current Assets</b>		<b>85,587</b>	95,300
<b>Net Assets</b>		<b>122,971</b>	128,861
<b>Funds of the charity:</b>	16,17		
Restricted funds		22,826	40,076
Unrestricted funds		100,145	88,785
<b>Total funds</b>		<b>122,971</b>	128,861

The financial statements on pages 4 to 12 were approved by the trustees and authorised for issue on and signed on their behalf by

D Smitton  
Chairman

  
Duncan Smitton (Sep 28, 2022 10:37 GMT+1)

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 of the Act. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

**M S Information and Therapy Centre Ltd**  
**Notes to the Financial Statements for the Year Ended 31 December 2021**

**1 ACCOUNTING POLICIES**

**Basis of preparation and assessment of going concern**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102) and the Companies Act 2006.

The charitable company meets the definition of a public benefit entity under FRS 102.

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The financial statements are presented in sterling (£) and are rounded to the nearest £.

**Income**

Income, excluding donations, is included in the financial statements using the accruals concept. Grants are recognised when the entitlement, certainty and measurement conditions have been met. Donations are included as and when received. Income tax recoverable on gift aided donations is included in the period in which it is received.

Gifts in kind received for resale are recognised when the gift is sold using the sales value. The contribution of volunteers is not included in the Statement of Financial Activities.

**Expenditure**

The cost of generating funds includes costs of generating voluntary income. Charitable activities costs include expenditure on delivering oxygen therapy.

**Liabilities**

Liabilities are recognised in the accounts as soon as a present obligation arises from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**M S Information and Therapy Centre Ltd**  
**Notes to the Financial Statements for the Year Ended 31 December 2021**

**Fund accounting**

General funds are expendable at the discretion of the Trustees in furtherance of the charity's objects and which have not been designated for other purposes.

In light of the size of the charity, its policy is to build up a reserve of at least one year's operating costs. Restricted funds contain income which has been received for specific purposes, less the related expenditure against these.

**Leasing commitments**

Rentals paid under operating leases are charged to the statement of financial activities as incurred.

**Pensions**

The pension costs represent amounts payable by the charity during the year.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Allocation of support costs**

The only material allocation of support costs is the salary of the only employee of the charity. 25% of their cost is allocated to fundraising and 75% to charitable activities which is thought to be a reasonable allocation reflecting the time spent on these activities.

**M S Information and Therapy Centre Ltd**  
**Notes to the Financial Statements for the Year Ended 31 December 2021**

**Tangible fixed assets**

Tangible fixed assets are included at cost.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life, an entire year's depreciations is applied to a financial year regardless as to when the asset was purchased in the year. Rates applied are:

Oxygen Chamber: 15% on reducing balance

Fixtures and fittings: 16.6% straight line

Computers: 33.3% straight line

Donated assets given for use by the charity are recognised at their market value as incoming resources and within the relevant fixed asset category on the balance sheet when receivable

**2 Income from donation and legacies**

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
<b>Donations and legacies:</b>				
<b>Donations from individuals</b>	45,477	-	45,477	31,827
<b>Grants, including capital grants</b>	46,100	-	46,100	43,750
	<u>91,577</u>	<u>-</u>	<u>91,577</u>	<u>75,577</u>

**3 Income from other trading activities**

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Fundraising/Other Income	4,895	-	4,895	12,785
	<u>4,895</u>	<u>-</u>	<u>4,895</u>	<u>12,785</u>

**4 Investment Income**

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Other investment income	133	-	133	254

**M S Information and Therapy Centre Ltd**  
**Notes to the Financial Statements for the Year Ended 31 December 2021**

**5 Cost of Raising Funds**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Allocated staff costs	7,727	-	7,727	6,375
Direct costs of activities generating funds	1,251	-	1,251	1,116
	<u>8,978</u>	<u>-</u>	<u>8,978</u>	<u>7,491</u>

**6 Cost of charitable activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Allocated staff cost	23,183	-	23,183	19,127
Direct cost of therapy treatments	-	-	-	800
Therapy centre costs	53,084	17,250	70,334	70,775
	<u>76,267</u>	<u>17,250</u>	<u>93,517</u>	<u>90,702</u>

**7 Governance Cost**

There are no charges in the year for production and examination of the statutory accounts

**8 Operating Costs**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Operating leases – Land and Buildings</b>	<b>17,250</b>	17,250
<b>Depreciation of fixed assets</b>	<b>15,162</b>	9,663

**M S Information and Therapy Centre Ltd**  
**Notes to the Financial Statements for the Year Ended 31 December 2021**

**9 Trustees remuneration and expenses**

No trustees have received any remuneration or have been reimbursed expenses for the charity during the year

**10 Staff costs**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
The charity had one member of staff in the year	2	1

**Staff costs during the year were:**

Wages and salaries	30,910	25,402
Social security costs	-	-
Pension costs	-	100

The monthly average of staff time dedicated to running the charity expressed as full time equivalents is:

	<b>2021</b>	<b>2020</b>
Management/Administration/Fundraising	0.80	0.80

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

**11 Taxation**

The charity is a registered charity and has not made any profits which would be subject to corporation tax

**M S Information and Therapy Centre Ltd**  
**Notes to the Financial Statements for the Year Ended 31 December 2021**

**12 Tangible Fixed Assets**

	<b>Computer Equipment</b>	<b>Oxygen Chamber</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
<b>Cost</b>				
As at 1 January 2021	1,209	18,873	45,401	65,483
Additions		18,985	-	18,985
Disposals	-	-	-	-
As at 31 December 2021	1,209	<b>37,858</b>	<b>45,401</b>	<b>84,468</b>
<b>Depreciation</b>				
As at 1 January 2021	403	9,273	22,246	22,259
Charge for the year	403	5,679	9,080	15,162
Disposals	-	-	-	-
As at 31 December 2021	806	<b>14,952</b>	<b>31,326</b>	<b>47,084</b>
<b>Net Book Value</b>				
As at 1 January 2021	403	22,906	14,075	37,384
As at 31 December 2021	806	<b>9,600</b>	<b>23,155</b>	<b>33,561</b>

**13 Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Prepayments	4,826	<b>4,785</b>

**14 Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade Creditors	-	-
Other tax and social security	585	391
Accruals	798	293
	<b>1,383</b>	<b>68</b>

**M S Information and Therapy Centre Ltd**  
**Notes to the Financial Statements for the Year Ended 31 December 2021**

**15 Obligations under leases and hire purchase agreements**

Total future minimum lease payments under non-cancellable operating leases are as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Within one year	17,250	<b>17,250</b>
Between two and five years	17,250	<b>34,500</b>
Over five years	-	-

**16 Funds**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
<b>As at 1 January 2021</b>	<b>88,785</b>	<b>40,076</b>	<b>128,861</b>
<b>Income</b>	<b>96,605</b>	<b>-</b>	<b>96,605</b>
<b>Expenditure</b>	<b>(85,245)</b>	<b>(17,250)</b>	<b>(102,495)</b>
<b>As at 31 December 2021</b>	<b>100,145</b>	<b>22,826</b>	<b>122,971</b>

**17 Analysis of net assets between funds**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
<b>Fixed Assets</b>	<b>37,384</b>	<b>-</b>	<b>37,384</b>
<b>Current Assets</b>	<b>64,145</b>	<b>22,826</b>	<b>86,971</b>
<b>Current Liabilities</b>	<b>(1,384)</b>	<b>-</b>	<b>(1,384)</b>
<b>Total</b>	<b>100,145</b>	<b>22,826</b>	<b>122,971</b>

**18 Related party transactions**

There were no related party transactions in the year.

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES' OF

### M S Information and Therapy Centre Ltd

I report to the trustees on my examination of the accounts of the above charity for the year ended 31<sup>st</sup> December 2021

#### Responsibilities and basis of the 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 charities' 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 (other than that disclosed below \*) 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 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.

Mr M Marshall FCCA

Pi Accountancy

*M Marshall*

M Marshall (Sep 28, 2022 12:06 GMT+1)











# MS Information & Therapy Centre Ltd

Final Audit Report

2022-09-28

Created:	2022-09-28
By:	Pi Accountancy (office@pi-accountancy.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAXbl1EymeGKTlpt2bSAFUQvvtOUJU2E5

## "MS Information & Therapy Centre Ltd" History

-  Document created by Pi Accountancy (office@pi-accountancy.co.uk)  
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-  Document emailed to duncansmitton@visionifp.co.uk for signature  
2022-09-28 - 09:34:56 GMT
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2022-09-28 - 09:35:12 GMT - IP address: 104.47.0.254
-  Signer duncansmitton@visionifp.co.uk entered name at signing as Duncan Smitton  
2022-09-28 - 09:37:07 GMT - IP address: 212.228.206.207
-  Document e-signed by Duncan Smitton (duncansmitton@visionifp.co.uk)  
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-  Signer matthew@pi-accountancy.co.uk entered name at signing as M Marshall  
2022-09-28 - 11:06:55 GMT - IP address: 5.2.113.46
-  Document e-signed by M Marshall (matthew@pi-accountancy.co.uk)  
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-  Agreement completed.  
2022-09-28 - 11:06:57 GMT

**M S INFORMATION AND THERAPY CENTRE LTD**

England & Wales - Charity number 800909

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# Accounts

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# M S Information and Therapy Centre Ltd



Trustees Report and Financial Statements for the Year Ended 31  
December 2020

Charity number 800909  
**Company number 2294597**

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The Management Committee present their report and the financial statements for the year ended 31 December 2020.

### **Reference and Administrative Information**

Charity Name: M S Information and Therapy Centre Ltd

Charity registration number: 800909

Company registration number: 2294597

Registered Office: 71-75 Frampton Road, Gloucester GL1 5QB

### **Trustees**

Duncan Smitton Chairman (appointed 1 July 2020)

John Prout Treasurer

Hazel Chapman

### **Staff**

Rachael Mason - Centre Manager

### **Company Secretary**

Daniel Haigh (until 31 March 2021)

## **Structure, Governance and Management**

The Company, incorporated under the Companies Act 1985, on 9 September 1988, is Limited by Guarantee and does not have share capital. The registered office is 71-75 Frampton Road, Gloucester GL1 5QB

## **Objectives and Activities**

### **Objective**

The object for which the Centre was established was and is to aid and improve the condition of those diagnosed with neurological, long term or chronic conditions including Multiple Sclerosis, the area of operation being the Gloucestershire as well as neighbouring counties.

### **Public Benefit**

The Trustees are satisfied that the Charity's stated objective falls within the category "advancement of health" which is set out in the Charities Act 2011. The Charity meets this objective through the provision of oxygen therapy and other alternative, holistic and self-help therapies principally to people with Multiple Sclerosis but also to other members of the public who seek to obtain benefit from such therapies.

The Trustees have complied with the Charities Act 2011 and their duty to 'have regard' to public benefit guidance provided by the Charity Commission when exercising powers or duties to which the guidance is relevant.

### **Principal Activity**

The main activity of the Charity continues to be the provision of oxygen therapy and other alternative, holistic and self-help therapies which are provided at the charities building in Frampton Road Gloucester. This building enables an extended range of services to be made available for the benefit of members. Apart from the provision of oxygen therapy, the therapies provided are by independent providers and not directly by the Charity.

### **Review of Activities**

The Centre continues to provide a wide range of therapies. It is noted that the COVID-19 pandemic has caused a significant reduction in the number of therapies provided with the centre shut entirely for 3 months and then on a very limited basis until the end of 2020. The statistics for activities are as follows for the year ending 31<sup>st</sup> December 2020:

- 186 active members
- 7 Therapists & 13 Oxygen operators
- 1235 Oxygen therapies
- 65 Acupuncture Sessions
- 105 Massage Sessions
- 1 Cognitive Behavior Therapies

## **Staff & Volunteers**

The Management Committee continue to recognise and appreciate the enthusiasm and commitment of the Centre manager, and the help provided by all volunteers is essential and greatly appreciated.

## **Financial Review**

The Centre receives no funds of any description from any statutory body. The Centre is, therefore, dependent on a high level of fundraising, and is particularly grateful for all the fundraising activities carried out to raise funds and to everyone who organises such activities.

The result for the year was a deficit of £9,577 this was partly due to the additional cost incurred by the centre during the pandemic and reduced income. The COVID-19 pandemic incurred additional costs for PPE and cleaning equipment. The Centre improved its overall fixed assets with the purchase of iPads laptops and associated equipment to run the centre virtually. To allow additional opening the centre has also made internal building improvements to create more therapy rooms allowing social distancing to be achieved more easily.

There was an increased level of grant income (£43,750 v £4,620) but a drop in contributions from oxygen therapy sessions from £25,409 to £13,926.

It has been noted that as the charity becomes better known and has a better reputation within its new location, it is better able to attract grants and corporate donations. It is the desire of the management committee to continue to promote the centre and its services in order to increase this area of funding.

The COVID-19 pandemic in early 2020 brought the opportunity for the centre manager to widen her skills in regard to grant applications and improvement in the ability to promote the charity to local companies resulting in large donations.

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The trustees regularly review and update the reserves policy in line with on-going commitments. The management committee have agreed that the target level of free reserves is 6 months' expenditure, which is £43,500. Free reserves are in excess of the reserves policy by £44,703.

## **Future Plans**

The Centre will continue to deliver the services identified above. In particular, we will:

- Develop the range of therapies that benefit the members and in 2021 plan to add Yoga, Pilates and expand our counselling provision.
- Increase our provision of assisted exercise machines and equipment.
- Monitor the maintenance and upkeep of the building to ensure it remains in a state of good repair.
- To promote the centre to all those who may benefit from it rather than just those diagnosed with MS.
- In order to continue to build awareness of the charity and its provision we will undertake a branding change in order to become more inclusive to a wider range of potential users.
- In 2020 we built relationships with the promoters within the NHS this has generated new referrals and those relationships will continue to be built on in 2021.
- Continue to build and maintain close working relations with enablers from other charities.
- To begin a wider project to not only support the individuals living with long term conditions

but also to assist the carers of these individuals.

- Focus our funding efforts on the application for grants and corporate gifting to provide long term improvements and provisions. Allowing member donations and small fundraising events to cover the base running costs of existing provisions.
- Continue to ensure that the Centre is managed efficiently providing a safe and supportive environment for its users.

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The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 11<sup>th</sup> June 2021 and signed on its behalf

---

D Smitton

Trustee – Chairman

**M S Information and Therapy Centre Ltd**  
**Statement of Financial Activities for the year ended 31 December 2020**  
**(including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>INCOMING RESOURCES</b>					
Donations and Legacies	2	61,651	-	<b>61,651</b>	32,956
Other trading activities	3	26,711	-	<b>26,711</b>	56,042
Investment Income	4	254	-	<b>254</b>	590
<b>TOTAL INCOME</b>		<b>88,616</b>	-	<b>88,616</b>	89,588
<b>EXPENDITURE ON:</b>					
Raising Funds	5	7,491	-	<b>7,491</b>	6,870
Charitable activities	6	<u>73,452</u>	<u>17,250</u>	<b><u>90,702</u></b>	<u>79,319</u>
<b>TOTAL EXPENDITURE</b>		<b><u>80,943</u></b>	<b><u>17,250</u></b>	<b><u>98,193</u></b>	<b><u>86,189</u></b>
<b>NET INCOME</b>		<b>7,673</b>	<b>(17,250)</b>	<b>(9,577)</b>	<b>3,399</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>81,112</b>	<b>57,326</b>	<b>138,438</b>	<b>135,039</b>
Total funds carried forward		<b>88,785</b>	<b>40,076</b>	<b>128,861</b>	<b>138,438</b>

**M S Information and Therapy Centre Ltd**  
**Balance Sheet as at 31 December 2020**

	Note	2020 £	2019 £
<b>Fixed Assets</b>			
Tangible Assets	12	33,561	42,015
<b>Current Assets</b>			
Stocks		843	843
Debtors	13	4,826	4,785
Cash at bank and in hand		90,315	91,052
		<u>95,984</u>	<u>96,680</u>
<b>Creditors: Amounts falling due within one year</b>	14	<b>684</b>	257
<b>Net Current Assets</b>		<b><u>95,300</u></b>	<b><u>96,423</u></b>
<b>Net Assets</b>		<b><u>128,861</u></b>	<b><u>138,438</u></b>
<b>Funds of the charity:</b>			
	16,17		
Restricted funds		40,076	57,326
Unrestricted funds		<u>88,785</u>	<u>81,112</u>
<b>Total funds</b>		<b><u>128,861</u></b>	<b><u>138,438</u></b>

The financial statements on pages 4 to 12 were approved by the trustees and authorised for issue on and signed on their behalf by

John Prout  
Trustee

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 of the Act. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

**M S Information and Therapy Centre Ltd**  
**Notes to the Financial Statements for the Year Ended 31 December 2020**

**1 ACCOUNTING POLICIES**

**Basis of preparation and assessment of going concern**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102) and the Companies Act 2006.

The charitable company meets the definition of a public benefit entity under FRS 102.

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The financial statements are presented in sterling (£) and are rounded to the nearest £.

**Income**

Income, excluding donations, is included in the financial statements using the accruals concept. Grants are recognised when the entitlement, certainty and measurement conditions have been met. Donations are included as and when received. Income tax recoverable on gift aided donations is included in the period in which it is received.

Gifts in kind received for resale are recognised when the gift is sold using the sales value. The contribution of volunteers is not included in the Statement of Financial Activities.

**Expenditure**

The cost of generating funds includes costs of generating voluntary income. Charitable activities costs include expenditure on delivering oxygen therapy.

**Liabilities**

Liabilities are recognised in the accounts as soon as a present obligation arises from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**M S Information and Therapy Centre Ltd**  
**Notes to the Financial Statements for the Year Ended 31 December 2020**

**Fund accounting**

General funds are expendable at the discretion of the Trustees in furtherance of the charity's objects and which have not been designated for other purposes.

In light of the size of the charity, its policy is to build up a reserve of at least one year's operating costs. Restricted funds contain income which has been received for specific purposes, less the related expenditure against these.

**Leasing commitments**

Rentals paid under operating leases are charged to the statement of financial activities as incurred.

**Pensions**

The pension costs represent amounts payable by the charity during the year.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Allocation of support costs**

The only material allocation of support costs is the salary of the only employee of the charity. 25% of their cost is allocated to fundraising and 75% to charitable activities which is thought to be a reasonable allocation reflecting the time spent on these activities.

**Tangible fixed assets**

Tangible fixed assets are included at cost.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life, an entire year's depreciations is applied to a financial year regardless as to when the asset was purchased in the year. Rates applied are:

Oxygen Chamber: 15% on reducing balance

Fixtures and fittings: 16.6% straight line

Computers: 33.3% straight line

Donated assets given for use by the charity are recognised at their market value as incoming resources and within the relevant fixed asset category on the balance sheet when receivable.

**M S Information and Therapy Centre Ltd**  
**Notes to the Financial Statements for the Year Ended 31 December 2020**

**2 Income from donation and legacies**

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
<b>Donations and legacies:</b>				
Donations from individuals	17,901	-	17,901	17,373
Gift aid reclaimed	-	-	-	10,963
Grants, including capital grants	43,750	-	43,750	4,620
	<u>61,651</u>	<u>-</u>	<u>61,651</u>	<u>32,956</u>

**3 Income from other trading activities**

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Contributions towards Oxygen Therapy	13,926	-	13,926	25,409
Fundraising/Other Income	12,785	-	12,785	30,633
	<u>26,711</u>	<u>-</u>	<u>26,711</u>	<u>56,042</u>

**4 Investment Income**

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Other investment income	254	-	254	590

**5 Cost of Raising Funds**

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Allocated staff costs	6,375	-	6,375	5,320
Direct costs of activities generating funds	1,116	-	1,116	1,550
	<u>7,491</u>	<u>-</u>	<u>7,491</u>	<u>6,870</u>

**M S Information and Therapy Centre Ltd**  
**Notes to the Financial Statements for the Year Ended 31 December 2020**

**6 Cost of charitable activities**

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Allocated staff cost	19,127	-	19,127	15,960
Direct cost of therapy treatments	800	-	800	1,878
Therapy centre costs	53,525	17,250	70,775	61,481
	<u>73,452</u>	<u>17,250</u>	<u>90,702</u>	<u>79,319</u>

**7 Governance Cost**

There are no charges in the year for production and examination of the statutory accounts

**8 Operating Costs**

	2020	2019
	£	£
<b>Operating leases – Land and Buildings</b>	17,250	17,250
<b>Depreciation of fixed assets</b>	9,663	9,560

**9 Trustees remuneration and expenses**

No trustees have received any remuneration or have been reimbursed expenses for the charity during the year.

**M S Information and Therapy Centre Ltd**  
**Notes to the Financial Statements for the Year Ended 31 December 2020**

**10 Staff costs**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>

The charity had one member of staff in the year

**Staff costs during the year were:**

Wages and salaries	25,402	20,895
Social security costs	-	-
Pension costs	100	385

The monthly average of staff time dedicated to running the charity expressed as full-time equivalents is:

	<b>2020</b>	<b>2019</b>
Management/Administration/Fundraising	0.80	0.80

A NEST defined contribution pension scheme is provided by the employer with total employer contributions to the scheme being £450.

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

**11 Taxation**

The charity is a registered charity and has not made any profits which would be subject to corporation tax

**M S Information and Therapy Centre Ltd**  
**Notes to the Financial Statements for the Year Ended 31 December 2020**

**12 Tangible Fixed Assets**

	<b>Computer Equipment</b>	<b>Oxygen Chamber</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
<b>Cost</b>				
As at 1 January 2020	-	18,873	45,401	64,274
Additions	1,209	-	-	1,209
Disposals	-	-	-	-
As at 31 December 2020	<b>1,209</b>	<b>18,873</b>	<b>45,401</b>	<b>65,483</b>
<b>Depreciation</b>				
As at 1 January 2019	-	7,580	14,679	22,259
Charge for the year	403	1,693	7,567	9,663
Disposals	-	-	-	-
As at 31 December 2019	<b>403</b>	<b>9,273</b>	<b>22,246</b>	<b>31,922</b>
<b>Net Book Value</b>				
As at 1 January 2019	-	11,293	30,722	42,015
As at 31 December 2019	<b>806</b>	<b>9,600</b>	<b>23,155</b>	<b>33,561</b>

**13 Debtors**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Prepayments	4,826	<b>4,785</b>

**14 Creditors: amounts falling due within one year**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trade Creditors	-	-
Other tax and social security	684	257
Accruals	-	-
	<u>684</u>	<u>257</u>

**M S Information and Therapy Centre Ltd**  
**Notes to the Financial Statements for the Year Ended 31 December 2020**

**15 Obligations under leases and hire purchase agreements**

Total future minimum lease payments under non-cancellable operating leases are as follows:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Within one year	17,250	<b>17,250</b>
Between two and five years	34,500	<b>51,750</b>
Over five years	-	-

**16 Funds**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
As at 1 January 2020	81,112	57,326	138,438
Income	88,616	-	88,616
Expenditure	<u>(80,943)</u>	<u>(17,250)</u>	<u>(98,193)</u>
<b>As at 31 December 2020</b>	<b>88,785</b>	<b>40,076</b>	<b>128,861</b>

**17 Analysis of net assets between funds**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
<b>Fixed Assets</b>	33,561	-	33,561
Current Assets	55,908	40,076	95,984
Current Liabilities	<u>(684)</u>	-	<u>(684)</u>
<b>Total</b>	<b>88,785</b>	<b>40,076</b>	<b>128,861</b>

**18 Related party transactions**

There were no related party transactions in the year.

# M S Information and Therapy Centre Ltd



Trustees Report and Financial Statements for the Year Ended 31  
December 2020

Charity number 800909  
**Company number 2294597**

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D Smitton

Trustee – Chairman

**M S Information and Therapy Centre Ltd**  
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<b>NET INCOME</b>		<b>7,673</b>	<b>(17,250)</b>	<b>(9,577)</b>	<b>3,399</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>81,112</b>	<b>57,326</b>	<b>138,438</b>	<b>135,039</b>
Total funds carried forward		<b>88,785</b>	<b>40,076</b>	<b>128,861</b>	<b>138,438</b>

**M S Information and Therapy Centre Ltd**  
**Balance Sheet as at 31 December 2020**

	Note	2020 £	2019 £
<b>Fixed Assets</b>			
Tangible Assets	12	33,561	42,015
<b>Current Assets</b>			
Stocks		843	843
Debtors	13	4,826	4,785
Cash at bank and in hand		90,315	91,052
		<u>95,984</u>	<u>96,680</u>
<b>Creditors: Amounts falling due within one year</b>	14	<b>684</b>	257
<b>Net Current Assets</b>		<b><u>95,300</u></b>	<b><u>96,423</u></b>
<b>Net Assets</b>		<b><u>128,861</u></b>	<b><u>138,438</u></b>
<b>Funds of the charity:</b>			
	16,17		
Restricted funds		40,076	57,326
Unrestricted funds		<u>88,785</u>	<u>81,112</u>
<b>Total funds</b>		<b><u>128,861</u></b>	<b><u>138,438</u></b>

The financial statements on pages 4 to 12 were approved by the trustees and authorised for issue on and signed on their behalf by

John Prout  
Trustee

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 of the Act. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

**M S Information and Therapy Centre Ltd**  
**Notes to the Financial Statements for the Year Ended 31 December 2020**

**1 ACCOUNTING POLICIES**

**Basis of preparation and assessment of going concern**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102) and the Companies Act 2006.

The charitable company meets the definition of a public benefit entity under FRS 102.

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The financial statements are presented in sterling (£) and are rounded to the nearest £.

**Income**

Income, excluding donations, is included in the financial statements using the accruals concept. Grants are recognised when the entitlement, certainty and measurement conditions have been met. Donations are included as and when received. Income tax recoverable on gift aided donations is included in the period in which it is received.

Gifts in kind received for resale are recognised when the gift is sold using the sales value. The contribution of volunteers is not included in the Statement of Financial Activities.

**Expenditure**

The cost of generating funds includes costs of generating voluntary income. Charitable activities costs include expenditure on delivering oxygen therapy.

**Liabilities**

Liabilities are recognised in the accounts as soon as a present obligation arises from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**M S Information and Therapy Centre Ltd**  
**Notes to the Financial Statements for the Year Ended 31 December 2020**

**Fund accounting**

General funds are expendable at the discretion of the Trustees in furtherance of the charity's objects and which have not been designated for other purposes.

In light of the size of the charity, its policy is to build up a reserve of at least one year's operating costs. Restricted funds contain income which has been received for specific purposes, less the related expenditure against these.

**Leasing commitments**

Rentals paid under operating leases are charged to the statement of financial activities as incurred.

**Pensions**

The pension costs represent amounts payable by the charity during the year.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Allocation of support costs**

The only material allocation of support costs is the salary of the only employee of the charity. 25% of their cost is allocated to fundraising and 75% to charitable activities which is thought to be a reasonable allocation reflecting the time spent on these activities.

**Tangible fixed assets**

Tangible fixed assets are included at cost.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life, an entire year's depreciations is applied to a financial year regardless as to when the asset was purchased in the year. Rates applied are:

Oxygen Chamber: 15% on reducing balance

Fixtures and fittings: 16.6% straight line

Computers: 33.3% straight line

Donated assets given for use by the charity are recognised at their market value as incoming resources and within the relevant fixed asset category on the balance sheet when receivable.

**M S Information and Therapy Centre Ltd**  
**Notes to the Financial Statements for the Year Ended 31 December 2020**

**2 Income from donation and legacies**

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
<b>Donations and legacies:</b>				
Donations from individuals	17,901	-	17,901	17,373
Gift aid reclaimed	-	-	-	10,963
Grants, including capital grants	43,750	-	43,750	4,620
	<u>61,651</u>	<u>-</u>	<u>61,651</u>	<u>32,956</u>

**3 Income from other trading activities**

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Contributions towards Oxygen Therapy	13,926	-	13,926	25,409
Fundraising/Other Income	12,785	-	12,785	30,633
	<u>26,711</u>	<u>-</u>	<u>26,711</u>	<u>56,042</u>

**4 Investment Income**

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Other investment income	254	-	254	590

**5 Cost of Raising Funds**

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Allocated staff costs	6,375	-	6,375	5,320
Direct costs of activities generating funds	1,116	-	1,116	1,550
	<u>7,491</u>	<u>-</u>	<u>7,491</u>	<u>6,870</u>

**M S Information and Therapy Centre Ltd**  
**Notes to the Financial Statements for the Year Ended 31 December 2020**

**6 Cost of charitable activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Allocated staff cost	19,127	-	19,127	15,960
Direct cost of therapy treatments	800	-	800	1,878
Therapy centre costs	53,525	17,250	70,775	61,481
	<b>73,452</b>	<b>17,250</b>	<b>90,702</b>	<b>79,319</b>

**7 Governance Cost**

There are no charges in the year for production and examination of the statutory accounts

**8 Operating Costs**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Operating leases – Land and Buildings</b>	17,250	17,250
<b>Depreciation of fixed assets</b>	9,663	9,560

**9 Trustees remuneration and expenses**

No trustees have received any remuneration or have been reimbursed expenses for the charity during the year.

**M S Information and Therapy Centre Ltd**  
**Notes to the Financial Statements for the Year Ended 31 December 2020**

**10 Staff costs**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
The charity had one member of staff in the year		

**Staff costs during the year were:**

Wages and salaries	25,402	20,895
Social security costs	-	-
Pension costs	100	385

The monthly average of staff time dedicated to running the charity expressed as full-time equivalents is:

	<b>2020</b>	<b>2019</b>
Management/Administration/Fundraising	0.80	0.80

A NEST defined contribution pension scheme is provided by the employer with total employer contributions to the scheme being £450.

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

**11 Taxation**

The charity is a registered charity and has not made any profits which would be subject to corporation tax

**M S Information and Therapy Centre Ltd**  
**Notes to the Financial Statements for the Year Ended 31 December 2020**

**12 Tangible Fixed Assets**

	<b>Computer Equipment</b>	<b>Oxygen Chamber</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
<b>Cost</b>				
As at 1 January 2020	-	18,873	45,401	64,274
Additions	1,209	-	-	1,209
Disposals	-	-	-	-
As at 31 December 2020	<b>1,209</b>	<b>18,873</b>	<b>45,401</b>	<b>65,483</b>
<b>Depreciation</b>				
As at 1 January 2019	-	7,580	14,679	22,259
Charge for the year	403	1,693	7,567	9,663
Disposals	-	-	-	-
As at 31 December 2019	<b>403</b>	<b>9,273</b>	<b>22,246</b>	<b>31,922</b>
<b>Net Book Value</b>				
As at 1 January 2019	-	11,293	30,722	42,015
As at 31 December 2019	<b>806</b>	<b>9,600</b>	<b>23,155</b>	<b>33,561</b>

**13 Debtors**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Prepayments	4,826	<b>4,785</b>

**14 Creditors: amounts falling due within one year**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trade Creditors	-	-
Other tax and social security	684	257
Accruals	-	-
	<u>684</u>	<u>257</u>

**M S Information and Therapy Centre Ltd**  
**Notes to the Financial Statements for the Year Ended 31 December 2020**

**15 Obligations under leases and hire purchase agreements**

Total future minimum lease payments under non-cancellable operating leases are as follows:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Within one year	17,250	<b>17,250</b>
Between two and five years	34,500	<b>51,750</b>
Over five years	-	-

**16 Funds**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
As at 1 January 2020	81,112	57,326	138,438
Income	88,616	-	88,616
Expenditure	<u>(80,943)</u>	<u>(17,250)</u>	<u>(98,193)</u>
<b>As at 31 December 2020</b>	<b>88,785</b>	<b>40,076</b>	<b>128,861</b>

**17 Analysis of net assets between funds**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
<b>Fixed Assets</b>	33,561	-	33,561
Current Assets	55,908	40,076	95,984
Current Liabilities	<u>(684)</u>	-	<u>(684)</u>
<b>Total</b>	<b>88,785</b>	<b>40,076</b>	<b>128,861</b>

**18 Related party transactions**

There were no related party transactions in the year.



## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES' OF

### M S Information and Therapy Centre Ltd

I report to the trustees on my examination of the accounts of the above charity for the year ended 31<sup>st</sup> December 2020

#### Responsibilities and basis of the 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 charities' 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 (other than that disclosed below \*) 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 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.

Mr M Marshall FCCA  
Pi Accountancy