

# SUSSEX MS CENTRE

England & Wales · Charity number 801075

## Details

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Other names	SOUTH WEALD FRIENDS OF ARMS LIMITED, THE SUSSEX MULTIPLE SCLEROSIS TREATMENT CENTRE LIMITED
Status	Registered
Legal form	Charitable company
Company number	<a href="#">02319928</a>
Registered	1989-03-06
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address** Southwick Recreation Ground  
Croft Avenue  
Southwick  
West Sussex  
BN42 4AB

**Phone** 01273594484

**Email** [info@mssussex.com](mailto:info@mssussex.com)

**Website** [www.mssussex.com](http://www.mssussex.com)

## Activities

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**Objects:** To aid and improve for the public benefit in the Area of Benefit the condition of those suffering from multiple sclerosis by any lawful means including by any of the following means:-1.1 bringing together persons suffering from multiple sclerosis and persons interested in multiple sclerosis; 1.2 providing advice, guidance and moral practical support for persons suffering from multiple sclerosis; and 1.3 providing therapy (including oxygen therapy) for persons suffering from multiple sclerosis or other symptoms or conditions.

**Activities:** The Sussex MS Treatment Centre provides therapies and support for those living with neurological conditions, principally multiple sclerosis

## Classification

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

## Geography

- **Area of benefit:** WEST & EAST SUSSEX AND SUCH OTHER PART OR PARTS OF UK
- East Sussex
- Surrey
- West Sussex

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£284,391	£248,649	-	-
2023-12-31	£215,350	£197,102	-	-
2022-12-31	£192,532	£165,910	-	-
2021-12-31	£157,015	£165,084	-	-
2020-12-31	£156,887	£188,118	-	-

## Trustees

Name	Role	Appointed
Alexander Robin Matthew Nicholls		2026-01-22
Alison Judith Clough		2017-11-20
Diana Elisabeth Cocks		2025-01-27
Gary David Hector		2023-05-22
MARTIN BENNETT		
Peter Andrew Cook		2018-02-05
Samuel Stanton Gritt		2021-01-18
VIRGINIA MARY KEEFE		2011-10-04

**SUSSEX MS CENTRE**

England & Wales - Charity number 801075

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# Accounts

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Company registration number: 02319928

Charity registration number: 801075  
(A company limited by guarantee)



# SUSSEX MS CENTRE

Annual Report and Financial Statements for the Year Ended 31 December 2024

Hodson & Co  
Wiston House  
1 Wiston Avenue  
Worthing  
West Sussex  
BN14 7QL

## Sussex MS Centre

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## **Sussex MS Centre**

### **Welcome to our Annual Report for 2024**

#### **Our Vision**

To improve the mental and physical health, well-being, and life chances of people in Sussex living Multiple Sclerosis (MS).

#### **Our Mission**

Safely to provide a range of services and facilities to realise our Vision in an economic and efficient way.

#### **Our Values**

- **Members:** Our Members and their Carers are at the heart of everything we do.
- **Volunteers:** Our volunteers are valued, supported and encouraged to develop their knowledge and skills.
- **Respect:** We treat everyone equally with dignity and respect.
- **Teamwork:** Members, volunteers and staff work together.
- **Community:** We foster peer support and participation.
- **Environment:** We provide an inclusive, welcoming, and safe environment.

"Alone we can do so little, as a community together, we can do so much"

## Sussex MS Centre

### Reference and Administrative Details

<b>Trustees</b>	M Bennett A J Clough P A Cook S Gritt - Deputy Chair G D Hector V M Keefe A R Walter D Cocks
<b>Secretary</b>	A Taylor
<b>Senior Management / Leadership Team</b>	E J Stuttard, Manager
<b>Registered Office</b>	Southwick Recreation Ground Croft Avenue Southwick West Sussex BN42 4AB  The charity is incorporated in England.
<b>Company Registration Number</b>	02319928
<b>Charity Registration Number</b>	801075
<b>Auditor</b>	Hodson & Co Wiston House 1 Wiston Avenue Worthing West Sussex BN14 7QL

## **Sussex MS Centre**

### **Trustees' Report**

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

Many of our Trustees live with Multiple Sclerosis (MS) and use the Centre's services or volunteer at the Centre, interacting with our members daily. This has huge benefits as it ensures that our users know that our Trustees have a strong understanding of member's needs and will respond to their feedback. We continue actively to seek Trustees for specific key roles on the Board. We are currently seeking a new Chair of the Trustees.

Chris Ash-Edwards, financial guidance and leadership, Chair and Trustee retired from his role in July 2024. The Trustees would like to thank Chris for his service, guidance and leadership for over 10 years to the Centre. They are extremely grateful to him for the energy he put into his position.

Kenneth Starnes, Trustee and Treasurer for the Centre since 2020 retired in August 2024, and the Trustees wish to thank him for his financial assistance during this period.

#### **Objectives and activities**

##### ***Objects and aims***

These are to provide a Centre where those living with Multiple Sclerosis work collectively to identify and access relevant therapies and social opportunities that will challenge the physical, emotional, and psychological impact of the condition, provide symptom relief, lessen the impact that MS has on their lives and those of their families.

##### ***Objectives, strategies and activities***

We offer support positively to change the quality of life for those who live with MS. The wide range of drug-free therapies and exercise classes available at the Centre are chosen to help members maintain and improve their current abilities, provide symptom relief, and ward off secondary disabilities. Costs are kept to a minimum helping to ensure that all therapies are affordable. Classes remain free due to our ability to fund these through grants applied for.

We host a "Medication Information Exchange" encouraging members to share their experiences of the different disease-modifying and symptom-management drugs that are available. This helps others to make more informed decisions about which direction to take with medication. Our staff and volunteers provide information and advice on community and statutory support, signposting life enhancing services. We host a variety of advice and guidance sessions from specialist providers such as Bowel and Bladder nurses and Benefits advisors.

We strive to serve the wider community by offering Oxygen Therapy to others who would benefit, subject to availability. These other conditions range from Autism, Cancer, Cerebral Palsy, Chronic Fatigue Syndrome (M.E.), COPD to Diabetes, Parkinsons and Rheumatoid Arthritis, broken bones and fractures and more.

## **Sussex MS Centre**

### **Trustees' Report**

#### **The Centre in 2024**

2024 has been a special year for us, a year in which we celebrated our fortieth anniversary. We held our Summer Fair, a landmark event for the local community. This went extremely well, and it was lovely to see so many happy faces on the day, enthused by the warm weather, stalls, bands and dog show. The Fair gave us a good level of exposure and helped us bond with local businesses. There was much support and good will from our local community, and it also worked well as an MS awareness-raising exercise.

We also held a special drinks evening in the Autumn for members and local dignitaries with a members' jazz band playing to mark the occasion and speeches on our Past, Present and Future. Representatives from the breadth of East and West Sussex came to celebrate.

We began the year by receiving as a surprise randomly selected "millionaire street" £50,000 through the Postcode Community Trust. We were selected as a charity local to the millionaire street of the month and awarded this funding. This enabled us to create bursaries for travel and counselling for an eighteen-month period (ending 31/08/25) as well as supporting staff training and our running costs. During the year a total of £11,436 was spent renewing the gym roof.

In 2024 the Centre increased support for Mental Health through a combination of increased counselling sessions and the introduction of Support Groups for people with MS and a separate support group for Carers. The MS groups cater for people with a range of disabilities, dealing with reality that their lives are permanently changed living with a chronic disease. Not only does MS have a major impact on people physically, it affects the mental health of those living with a lifelong condition. Studies show a higher rate of suicide in people with MS than in the general population (A Feisten & B Pavisan, 2017, MS Journal).

Carers are also struggling caring for their loved ones 24 hours a day for years. These groups are facilitated by a trained therapist providing a safe place for people to share their problems and explore ways to manage their MS or caring duties with their peers.

The Support Groups have had fantastic results. We have witness increased confidence in and out of the Centre and participants have reduced anxiety, stress and suicidal thoughts. The groups also have an impact on how people see the changes in their bodies, their general approach to life within themselves, their family, friends and wider community.

Particular thanks this year are to People's Postcode Lottery, Ernest Kleinwort Charitable Trust, February Foundation, Chalk Trust, The B & L Leach Family Trust, the Robert Luff Foundation and Pebble Trust for their continued financial help.

We extend our sincere thanks to all individuals, community groups, local companies and charitable trusts that responded to our needs during the year. We are extremely proud and encouraged that many of our members continued to support the Centre by donating generously. Particular thanks go to Sue Petit and Caroline Beebe. Many other members (too many to name here) contributed by fundraising in imaginative ways throughout the year.

#### **Membership changes**

In the past, voting members of Sussex MS Centre have been called 'Corporate Members'. In the latter part of 2022, Trustees decided to cease using this name and instead divide membership between 'Members' and Associate Members'.

It was the Board's intention that those living with MS would be known as 'Members'. They are entitled to vote at meetings where voting is applicable. All others who join the Centre, be they those with other conditions or Carers would be known as non-voting 'Associate Members'. This has continued to be rolled out throughout 2024 and the majority of members have now made this transition to 'Members'.

## **Sussex MS Centre**

### **Trustees' Report**

#### ***Public benefit***

The charity's main activities and who is helped are described below. The main focus of all charitable activities is to support people with Multiple Sclerosis.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Sussex MS Centre has close to one thousand members on the database, with 381 members paying their subscriptions in 2024.

Multiple Sclerosis is a changeable condition, and individuals can go through long periods when they do not require our services, so they do not necessarily subscribe during these periods. Our policy is to continue to be in contact with the MS community regardless of subscription, as many return to us in times of need.

#### ***Use of volunteers***

Sussex MS Centre benefits from many hours of volunteer time. Volunteers operate the Oxygen Chamber and Reception, organise fundraising and social events, provide refreshments, help in the garden, and assist generally in the day-to-day running of the Centre. This amounts to the equivalent of 4 full-time employees.

We held a party for all our volunteers in February to thank them for all the work they do. This was a party with a difference as volunteers came to the party in 80's garb, supplied us with photos of what they were doing in the 80's for display, and took part in an 80's quiz. We extend our heartfelt thanks to them all for their time, dedication and commitment without which we would cease to exist.

During the year we took on 3 new chamber operators and a new garden volunteer. The Social Committee ran fewer events than previously but has been finding its feet under new leadership after 4 members leaving and recruiting new committee members.

## Sussex MS Centre

### Trustees' Report

#### *Staff*

We began and ended the year with four members of staff, Emily-Jane Stuttard (EJ), our Centre Manager, Rebekah Walker, our Operations and Community Fundraiser, Helen Turner our part-time Admin and Operations (22.5 hours weekly), and our Freelance Trusts and Grants Manager, Donna Williamson (11 hours weekly) became an employee of the Centre in April 2024. From July onwards we employed a freelance book keeper Lucy Plant.

We continue to support our staff professional development and fund appropriate training, with all operational staff and volunteers attending courses on Safeguarding and First Aid Refreshers. Training is given too in respect of the Oxygen Chamber to all of our chamber operators annually to ensure the safety of members.

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- M Bennett
- A J Clough
- P A Cook
- S Gritt - Deputy Chair
- G D Hector
- V M Keefe
- K Starnes (resigned 24 August 2024)
- A R Walter
- D Cocks (appointed 27 January 2025)

Chairman: C J P Ash-Edwards (resigned 3 July 2024)

Secretary: A Taylor

Senior Management / Leadership Team: E J Stuttard, Manager

Our Chair during the year, C P Ash-Edwards, retired on 3 July 2024 and whilst the charity is looking for a new Chair, our Deputy Chair, S Gritt, is now Acting Chair.

#### **Achievements and performance**

The Trustees are pleased to report that the charity's total income was up by £69,042 (32%) from 2023.

The Centre was put on the map with the holding of the Summer Fair event held in June of 2024. Relationships blossomed with local bodies enabling us to feel more part of the community than before and opening up avenues of individuals willing to help us with our fundraising activities.

Having a Trusts and Foundations Manager meant we were able to secure £72,330 of funding in 2024. To have once more employed a professional fundraiser to apply for grants weekly has meant we catch bids and applications we may not have before and has enabled us to reach funding we would not have thought possible, enabling us to upgrade facilities and carry out repairs necessary.

## Sussex MS Centre

### Trustees' Report

#### **Treatments**

##### **Oxygen Therapy**

This was the first therapy offered by our charity and remains the most used. High Dosage Oxygen Therapy (HDOT) involves sitting in our pressure chamber breathing pure oxygen through a mask for approximately an hour. We also offer oxygen under normal atmospheric pressure seated outside the chamber at an 'oxygen station'. Many of our members find it a vital therapy for relieving fatigue and other symptoms and slowing the progression of MS. We never refuse therapy for people with MS but suggest a donation towards the costs.

In 2024, 2,197 High Dosage Oxygen sessions were attended by 261 distinct members.

##### **Individual Therapies**

Individual therapies are used by many members to help with symptom management, warding off secondary disabilities and improving wellbeing. We offer Acupuncture, Alexander Technique, Beauty Therapy, Bowen Therapy, Counselling, Foothealth (Chiropody), Manual Lymph Drainage Massage, Advanced Therapy Massage, Indian Head Massage, Shiatsu Massage, Osteopathy, Physiotherapy, and Reflexology. We provide the administration and facilities for individual therapies, but therapists are self-employed and paid directly by the Centre Member. Therapists pay the Centre £1 room rent (daily). Therapy charges increased to £25 per session in 2024 and we differentiated between Members and Associate Members to which we charge £30 a session. Physiotherapy and Counselling sessions are an exception at £35. We administer and subsidise individual physiotherapy sessions by £10 per session. Many members access counselling through our bursary.

In 2024, 1,916 therapy sessions were held helping 196 distinct attendees.

##### **Classes**

The Centre ran a programme of classes consisting of weekly Mat and Chair Yoga, Mat and Chair Pilates, Keep Fit and seated exercise, Singing, Physio Exercise and one 8-week Mindfulness course as well as some Mindfulness online follow up sessions for participants from the previous three years. Exercise classes are useful for reducing fatigue, improving balance and posture, countering muscle weakness and reducing the occurrence of muscle spasm, as well as improving wellbeing, building friendships and being an enjoyable group activity. Online classes of Pilates and Seated Physio exercise continued to run throughout 2024 proving with popular with those who chose not to come to the Centre or could not come to the centre because of transport. These classes very much helped to counter isolation. All our classes (live and online) are offered for free, although members are encouraged to donate towards their running costs.

In 2024, 596 class sessions were held with 119 distinct attendees.

## Sussex MS Centre

### Trustees' Report

#### **Nicky Whiley, wife of Andy Whiley, a new member in 2023-24:**

"We have been members of Sussex MS Centre for just over a year now and I can't express enough just how you have changed our lives!

"EJ, Rebekah and Helen are totally amazing, however, I would **especially** like to thank ALL the volunteers who have made such a huge impact on us ... From the first time we walked through the doors, being welcomed by the smiles at the reception desk we have been blown away by everyone who volunteers - and through them, my husband Andy has been able to access regular Oxygen Therapy, a very supportive Support Group, Mindfulness, Keep Fit and Pilates, and he greatly values the chats and laughter that getting to know these wonderful people has brought him.

"We have both enjoyed the varied social events that the Social Team arrange with their fabulous enthusiasm and energy.

"I personally want to thank you all for being a safe and supportive place where I can happily leave my husband and step away from my Carer's duties for a while, to enjoy my own time and hobbies.

"We are truly so grateful for all of you, and all that you do!"

#### ***Social Activities***

There is a communal café, which is the hub of the Centre. It provides an invaluable forum for members and carers to share knowledge, experiences, and advice. Many friendships develop and the social forum encourages participation. Trustees often join members over refreshments which ensures that members feel valued and their feedback is welcomed.

Having established an invaluable library of MS books through funding from the Gannett Foundation, we have continued to grow this library using remaining funds. Members can borrow books for a few months at a time. We also supply literature to give to members on various aspects of Multiple Sclerosis and other sources of support provided by our local MS Society, different charities, and support agencies.

A great strength of our community is the active and inclusive social component, encouraging peer support and a feeling of belonging. We have a volunteer-led Social Committee that organises monthly events during the year, including monthly weekend socials. The Committee had a change of leader in Autumn and began to re-establish itself.

"Social events are so important for wellbeing - such an important part of the Centre. They mean so much to us. Thank you to the Social Committee".

"What an amazing night of pure entertainment! We have been to four events this year and have enjoyed each one. All have been different, and we can bring friends out for the evening as they are sensibly priced, and it's a great place for those who cannot do pubs etc. Food is a great addition to the evening. Thanks to all those who make it happen."

"You guys have no idea quite how much you have changed my whole life this year. Thank you will never be enough."

#### ***Talks and Workshops***

We are always keen to share expert advice with our members and plan a range of talks and workshops. Talks in 2024 included talks about applying for benefits and an occupational health talk from an occupational therapist.

## **Sussex MS Centre**

### **Trustees' Report**

#### ***Working with others***

The Centre is a member of Neuro Therapy Network, an umbrella body which facilitates networking amongst Centres. They have continued to provide the sharing of best practice and monthly online meetings with other managers at centres nationally, which the Centre Manager attends.

We have close links with local community groups and companies who provide invaluable support including Community Works, Adur Voluntary Action and NCVO.

#### **Financial review**

The charity receives income from three main sources: general donations; donations towards services and fundraising activities; and, through our fundraiser, Grants and Trusts.

Income from unrestricted funds was £239,721 (2023 £146,858) and restricted funds £44,670 (2023 £68,492). Resources expended were £248,649 (2023 £197,102). At 31 December 2024, total funds were £264,466 (2023 £228,724). During the year spending on direct charitable activities represented 97.12% of total expenditure (2023 97.8%)

Our heartfelt thanks go out to all our members, community groups (especially the Lions), local industry and charitable trusts who helped the Centre throughout the year.

#### ***Policy on reserves***

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. They will continue to review the financial affairs of the charity with the aim to increase income, cut costs and improve the overall control of its operations. The Trustees consider that the present level of funding will be adequate to support the continuation of the charity and for it to fulfil its obligations. The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets, 'free reserves' held by the charity, should be a minimum of 6 months core running costs. Budgeted running costs for 2025, based on 2024 actual amounts, are £203,000 and therefore the target is at least £101,500 in unrestricted funds. At 31 December 2024, the actual free reserves were £107,166 which represents over six months running costs. The Trustees have set aside a reserve fund of £125,000 for the future new build. Taking into account the Centre's aging Oxygen Chamber, they have also made the decision to start a sink fund for its replacement or repair, ringfencing £10,000.

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

##### ***Nature of governing document***

The charity is constituted as a company limited by guarantee and is governed by Articles of Association adopted in 2020.

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

All directors of the company are also trustees of the charity, and there are no other trustees. The Board of Trustees has the power to appoint additional trustees as it considers fit to do so. Trustees are required to attend two Board meetings before being formally co-opted onto the Board.

##### ***Induction and training of trustees***

All trustees are already familiar with the practical work of the charity and have knowledge of the 'Essential Trustee 6 main duties', the charity commission's requirements. Short training sessions to familiarise new trustees with the charity and the context within which it operates are provided by the Centre Manager and Trustees.

## **Sussex MS Centre**

### **Trustees' Report**

#### ***Organisational structure***

The charity is managed by a Board of Trustees that meets every two months with additional meetings as required. 50% of the Board is made up of people living with Multiple Sclerosis. There is a full time Centre Manager who works closely with the Board. There are two full time and 2 part time personnel.

There are sub-committees of volunteers that focus on finance and social events.

#### **Financial instruments**

#### ***Objectives and policies***

The trustees actively review the major risks that the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with the annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate significant risks.

#### **Plans for future periods**

##### ***Aims and key objectives for future periods***

Our key objective for 2025 is to ensure that we continue to remain sustainable during the cost-of-living crisis precipitated by the Ukraine War, ongoing energy crisis, US tariffs and any other increases in inflation. We are focusing on completing planning and writing our new strategic plan which is to span 2025 to 2030. We are continuing discussions with Adur and Worthing Council concerning our new building on the Recreation Ground. We are hoping to transfer some group activities from the main building to our new garden rooms to take pressure off while we wait to have create/gain a new building.

#### **Disclosure of information to auditor**

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

#### **Reappointment of auditor**

The auditors Hodson & Co are deemed to be reappointed under section 487(2) of the Companies Act 2006.

#### **Statement of trustees' responsibilities**

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

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

## Sussex MS Centre

### Trustees' Report

- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:



A Tayler  
Company Secretary

## Sussex MS Centre

### Independent Auditor's Report to the Members of Sussex MS Centre

#### Opinion

We have audited the financial statements of Sussex MS Centre (the 'charity') for the year ended 31 December 2024, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Sussex MS Centre

### Independent Auditor's Report to the Members of Sussex MS Centre

#### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of trustees' responsibilities (set out on page 10 and 11), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements;
- Enquiry of management about any instances of non-compliance with laws and regulations;
- Enquiry of management to identify any instances of known or suspected instances of fraud;
- Assessing the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.

## Sussex MS Centre

### Independent Auditor's Report to the Members of Sussex MS Centre

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance; and
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect noncompliance with all laws and regulations. If a breach of operational regulations is not disclosed to us or evident from relevant correspondence, an audit will not detect that breach.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....  
Matthew Hodson BSc FCA (Senior Statutory Auditor)  
For and on behalf of Hodson & Co, Statutory Auditor

Wiston House  
1 Wiston Avenue  
Worthing  
West Sussex  
BN14 7QL

Date: 3/6/25

## Sussex MS Centre

### Statement of Financial Activities for the Year Ended 31 December 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	139,430	44,670	184,100
Charitable activities	4	90,768	-	90,768
Other trading activities	5	5,638	-	5,638
Investment income	6	3,885	-	3,885
Total Income		<u>239,721</u>	<u>44,670</u>	<u>284,391</u>
<b>Expenditure on:</b>				
Costs of generating donations and legacies	7	(4,168)	(1,070)	(5,238)
Costs of trading activities	7	(1,811)	(100)	(1,911)
Charitable activities	8	(199,936)	(41,564)	(241,500)
Total Expenditure		<u>(205,915)</u>	<u>(42,734)</u>	<u>(248,649)</u>
Net income		<u>33,806</u>	<u>1,936</u>	<u>35,742</u>
Net movement in funds		33,806	1,936	35,742
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>208,360</u>	<u>20,364</u>	<u>228,724</u>
Total funds carried forward	20	<u><u>242,166</u></u>	<u><u>22,300</u></u>	<u><u>264,466</u></u>

The notes on pages 19 to 32 form an integral part of these financial statements.

## Sussex MS Centre

### Statement of Financial Activities for the Year Ended 31 December 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	65,568	68,492	134,060
Charitable activities	4	72,045	-	72,045
Other trading activities	5	5,566	-	5,566
Investment income	6	3,679	-	3,679
<b>Total Income</b>		<u>146,858</u>	<u>68,492</u>	<u>215,350</u>
<b>Expenditure on:</b>				
Costs of generating donations and legacies	7	(2,300)	(80)	(2,380)
Costs of trading activities	7	(1,290)	(650)	(1,940)
Charitable activities	8	(140,982)	(51,800)	(192,782)
<b>Total Expenditure</b>		<u>(144,572)</u>	<u>(52,530)</u>	<u>(197,102)</u>
Net income		2,286	15,962	18,248
Transfers between funds		6,208	(6,208)	-
Net movement in funds		8,494	9,754	18,248
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>199,866</u>	<u>10,610</u>	<u>210,476</u>
Total funds carried forward	20	<u>208,360</u>	<u>20,364</u>	<u>228,724</u>


All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2023 is shown in note 20.

**Sussex MS Centre**

**(Registration number: 02319928)  
Balance Sheet as at 31 December 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	14	34,833	5,393
<b>Current assets</b>			
Stocks	15	245	245
Debtors	16	1,668	3,046
Cash at bank and in hand	17	<u>275,338</u>	<u>227,677</u>
		277,251	230,968
<b>Creditors: Amounts falling due within one year</b>	18	<u>(47,618)</u>	<u>(7,637)</u>
<b>Net current assets</b>		<u>229,633</u>	<u>223,331</u>
<b>Net assets</b>		<u>264,466</u>	<u>228,724</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	20	22,300	20,364
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>242,166</u>	<u>208,360</u>
<b>Total funds</b>	20	<u>264,466</u>	<u>228,724</u>

The financial statements on pages 15 to 32 were approved by the trustees, and authorised for issue on 30.6.24 and signed on their behalf by:

  
 .....  
 S Gritt - Deputy Chair  
 Trustee

The notes on pages 19 to 32 form an integral part of these financial statements.

## Sussex MS Centre

### Statement of Cash Flows for the Year Ended 31 December 2024

	Note	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net cash income		35,742	18,248
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	7	1,467	1,367
Investment income	6	<u>(3,885)</u>	<u>(3,679)</u>
		33,324	15,936
<b>Working capital adjustments</b>			
Increase in stocks	15	-	(71)
Decrease/(increase) in debtors	16	1,378	(1,030)
Increase in creditors	18	<u>39,981</u>	<u>545</u>
Net cash flows from operating activities		<u>74,683</u>	<u>15,380</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	6	3,885	3,679
Purchase of tangible fixed assets	14	<u>(30,907)</u>	<u>(5,144)</u>
Net cash flows from investing activities		<u>(27,022)</u>	<u>(1,465)</u>
Net increase in cash and cash equivalents		47,661	13,915
Cash and cash equivalents at 1 January		<u>227,677</u>	<u>213,762</u>
Cash and cash equivalents at 31 December		<u><u>275,338</u></u>	<u><u>227,677</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 19 to 32 form an integral part of these financial statements.

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Southwick Recreation Ground

Croft Avenue

Southwick

West Sussex

BN42 4AB

[Authorised for issue date](#)

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### Basis of preparation

Sussex MS Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from approving these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to continue as a going concern.

##### Judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### *Donations and legacies*

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### *Gifts in kind*

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

#### *Gift aid*

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

#### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### *Raising funds*

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### *Charitable activities*

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

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Long leasehold property	over the term of the lease
Furniture and Equipment	over 5 years
Equipment	over 5 years

#### Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **Pensions and other post retirement obligations**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### **Financial instruments**

##### ***Classification***

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	83,350	38,980	122,330
Donations from individuals	42,941	5,690	48,631
Gift aid reclaimed	3,948	-	3,948
Regular giving and capital donations	7,639	-	7,639
Other income from donations and legacies	1,552	-	1,552
<b>Total for 2024</b>	<b>139,430</b>	<b>44,670</b>	<b>184,100</b>
<b>Total for 2023</b>	<b>65,568</b>	<b>68,492</b>	<b>134,060</b>

#### 4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Centre costs	90,768	90,768
<b>Total for 2024</b>	<b>90,768</b>	<b>90,768</b>
<b>Total for 2023</b>	<b>72,045</b>	<b>72,045</b>

#### 5 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	2,018	2,018
Property rental income	3,620	3,620
<b>Total for 2024</b>	<b>5,638</b>	<b>5,638</b>
<b>Total for 2023</b>	<b>5,566</b>	<b>5,566</b>

**Sussex MS Centre**

**Notes to the Financial Statements for the Year Ended 31 December 2024**

**6 Investment income**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income; Interest receivable on bank deposits	3,885	3,885
<b>Total for 2024</b>	3,885	3,885
<b>Total for 2023</b>	3,679	3,679

**7 Expenditure on raising funds**

**a) Costs of generating donations and legacies**

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Other direct costs of generating voluntary income		4,168	1,070	5,238
<b>Total for 2024</b>		4,168	1,070	5,238
<b>Total for 2023</b>		2,300	80	2,380

**b) Costs of trading activities**

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Costs of goods sold		1,811	100	1,911
<b>Total for 2024</b>		1,811	100	1,911
<b>Total for 2023</b>		1,290	650	1,940

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2024

		Unrestricted funds General £	Restricted funds £	Total costs £
<b>8 Expenditure on charitable activities</b>				
	Note			
Centre costs		122,442	27,700	150,142
Oxygen therapy treatment costs		13,615	12,238	25,853
Other therapy treatments		30,865	10	30,875
Allocated support costs		33,014	1,616	34,630
<b>Total for 2024</b>		199,936	41,564	241,500
<b>Total for 2023</b>		140,982	51,800	192,782

### 9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	1,467	853

### 10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

#### **P A Cook**

£Nil (2023: £121) of expenses were reimbursed to P A Cook during the year.

Equipment costs

#### **M Bennett**

£257 (2023: £558) of expenses were reimbursed to M Bennett during the year.

Social event costs, equipment costs, repairs and maintenance.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

### 11 Staff costs

The aggregate payroll costs were as follows:

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2024

	2024 £	2023 £
<b>Staff costs during the year were:</b>		
Wages and Salaries	91,424	80,617
Social Security Costs	2,598	929
Employer Contributions to Pension Plans	2,459	2,021
	96,481	83,567

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Number of Administration Staff	3	3
Number of Management Staff	1	1
	4	4

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

During the year the charity made the following transactions with key management personnel:

**H Turner**

£28 (2023: £202) of expenses were reimbursed during the year.

**EJ Stuttard**

£230 (2023: £247) of expenses were reimbursed during the year.

**D Williamson**

£Nil (2023: £25) of expenses were reimbursed during the year.

**R Walker**

£15 (2023: £38) of expenses were reimbursed during the year.

#### 12 Auditors' remuneration

	2024 £	2023 £
<b>Other fees to auditors</b>		
Audit-related assurance services	3,264	3,180
All other non-audit services	404	425
	3,668	3,605

#### 13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 January 2024	281,188	26,254	307,442
Additions	<u>28,662</u>	<u>2,245</u>	<u>30,907</u>
At 31 December 2024	<u>309,850</u>	<u>28,499</u>	<u>338,349</u>
<b>Depreciation</b>			
At 1 January 2024	281,188	20,861	302,049
Charge for the year	<u>-</u>	<u>1,467</u>	<u>1,467</u>
At 31 December 2024	<u>281,188</u>	<u>22,328</u>	<u>303,516</u>
<b>Net book value</b>			
At 31 December 2024	<u>28,662</u>	<u>6,171</u>	<u>34,833</u>
At 31 December 2023	<u>-</u>	<u>5,393</u>	<u>5,393</u>

#### 15 Stock

	2024 £		2023 £
Stocks	<u>245</u>		<u>245</u>

#### 16 Debtors

	2024 £		2023 £
Trade debtors	192		96
Prepayments	<u>1,476</u>		<u>2,950</u>
	<u>1,668</u>		<u>3,046</u>

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 17 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	150	112
Cash at bank	57,922	34,856
Short-term deposits	217,266	192,709
	<u>275,338</u>	<u>227,677</u>

#### 18 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	42,098	2,098
Other taxation and social security	652	1,039
Other creditors	1,064	657
Accruals	3,804	3,843
	<u>47,618</u>	<u>7,637</u>

#### 19 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,459 (2023 - £2,021).

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 20 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
<b>Unrestricted funds</b>					
<i>General</i>					
General Funds	83,360	239,721	(205,915)	(10,000)	107,166
<i>Designated</i>					
Building Project Reserve	125,000	-	-	-	125,000
Oxygen chamber	-	-	-	10,000	10,000
	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>135,000</u>
<b>Total unrestricted funds</b>	<u>208,360</u>	<u>239,721</u>	<u>(205,915)</u>	<u>-</u>	<u>242,166</u>
<b>Restricted funds</b>					
Albert Hunt Trust	-	5,000	(5,000)	-	-
Anton Jurgen Trust	-	1,830	(1,830)	-	-
Brighton and Hove Buses	-	100	(100)	-	-
Burgess Hill District Lions Club	17	500	(517)	-	-
Cash4Clubs	-	2,000	(1,718)	-	282
David Cons	500	-	(500)	-	-
Douglas Arter Foundation	-	750	(750)	-	-
Fitton Trust	250	250	(500)	-	-
Friarsgate Trust	4,062	-	(4,062)	-	-
Gannett Foundation	1,056	-	(210)	-	846
Garfield Weston Foundation	4,000	-	(4,000)	-	-
J C Robinson	-	500	(500)	-	-
Lions - Xmas	-	200	(200)	-	-
Lions Club - Adur East	-	200	(200)	-	-
Lions Club - Rottingdean	-	250	(250)	-	-
Local Giving	500	-	(500)	-	-
Peter Harrison Foundation	-	3,000	-	-	3,000
Peter Jones	-	490	(490)	-	-
Regency Round Table	140	-	(140)	-	-
Shanly Foundation	1,500	-	(1,500)	-	-
Shoreham Port and Kitchen	10	-	(10)	-	-
Sport England	-	7,000	(5,700)	-	1,300
Stagecoach	1,000	-	(1,000)	-	-
Sussex Community Foundation	623	-	(623)	-	-
The Blakemore Foundation	-	100	-	-	100

**Sussex MS Centre**

**Notes to the Financial Statements for the Year Ended 31 December 2024**

	<b>Balance at 1 January 2024 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>Balance at 31 December 2024 £</b>
The Chalk Cliff Trust	-	5,000	-	-	5,000
The February Foundation	-	4,500	(4,500)	-	-
The Focus Foundation	2,246	-	(2,246)	-	-
The Green Hall Foundation	-	2,000	-	-	2,000
The Inman Charity	4,460	-	(4,460)	-	-
The James Tudor Foundation	-	5,000	(228)	-	4,772
The Pebble Trust	-	5,000	-	-	5,000
William Allen Young Trust	-	1,000	(1,000)	-	-
<b>Total restricted funds</b>	<u>20,364</u>	<u>44,670</u>	<u>(42,734)</u>	<u>-</u>	<u>22,300</u>
<b>Total funds</b>	<u>228,724</u>	<u>284,391</u>	<u>(248,649)</u>	<u>-</u>	<u>264,466</u>

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2024

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>					
<i>General</i>					
General Funds	74,866	146,858	(144,572)	6,208	83,360
<i>Designated</i>					
Building Project Reserve	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>125,000</u>
<b>Total unrestricted funds</b>	<u>199,866</u>	<u>146,858</u>	<u>(144,572)</u>	<u>6,208</u>	<u>208,360</u>
<b>Restricted</b>					
Albert Hunt Trust	-	3,000	(3,000)	-	-
Brighton and Hove Buses	-	250	(250)	-	-
Burgess Hill District Lions Club	1,080	-	-	(1,064)	16
David Cons	500	-	-	-	500
Douglas Arter Foundation	-	750	(750)	-	-
Ernest Kleinwort Charitable Trust	-	6,000	(6,000)	-	-
Fitton Trust	-	250	-	-	250
Friarsgate Trust	4,572	4,752	(5,262)	-	4,062
Gallaghers (via Neighbourly) Community Fund	-	1,000	(1,000)	-	-
Gannett Foundation	1,630	-	(575)	-	1,055
Garfield Weston Foundation	-	10,000	(6,000)	-	4,000
Groundwork UK Tesco	1,125	375	(1,500)	-	-
Hendy Foundation	-	1,500	(1,500)	-	-
Homeinstead Charities	-	400	(400)	-	-
Knights of the Road Masons	600	4,808	(264)	(5,144)	-
Local Giving	500	-	-	-	500
Masonic Meeching Lodge - Classes	-	2,540	(2,540)	-	-
National Lottery	-	8,500	(8,500)	-	-
Peter Harrison Foundation	-	211	(211)	-	-
Peter Jones	-	1,000	(1,000)	-	-
Postcode Society Trust	-	500	(500)	-	-
Pride	-	1,000	(1,000)	-	-
Regency Round Table	-	500	(360)	-	140
Shanly Foundation	-	1,500	-	-	1,500
Shoreham Port and Kitchen	-	240	(230)	-	10
Stagecoach	-	1,000	-	-	1,000

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2024

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Sussex Community Foundation	-	1,626	(1,003)	-	623
The Chalk Cliff Trust	-	3,240	(3,240)	-	-
The February Foundation	-	4,250	(4,250)	-	-
The Focus Foundation	-	3,300	(1,054)	-	2,246
The Inman Charity	-	5,000	(540)	-	4,460
Versus Arthritis, Sport England	603	-	(603)	-	-
Yorkshire Building Society	-	1,000	(1,000)	-	-
<b>Total restricted funds</b>	<u>10,610</u>	<u>68,492</u>	<u>(52,532)</u>	<u>(6,208)</u>	<u>20,362</u>
<b>Total funds</b>	<u>210,476</u>	<u>215,350</u>	<u>(197,104)</u>	<u>-</u>	<u>228,722</u>

The building project reserve is for the future development of the charity's buildings and infrastructure.

The national lottery income was provided for repairs and improvements to the property which were completed in the year.

#### 21 Analysis of net assets between funds

	Unrestricted funds		Restricted funds £	Total funds at 31 December 2024 £
	General £	Designated £		
Tangible fixed assets	34,833	-	-	34,833
Current assets	119,951	135,000	22,300	277,251
Current liabilities	(47,618)	-	-	(47,618)
<b>Total net assets</b>	<u>107,166</u>	<u>135,000</u>	<u>22,300</u>	<u>264,466</u>
		<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 December 2023 £</b>
Tangible fixed assets		5,393	-	5,393
Current assets		210,604	20,364	230,968
Current liabilities		(7,637)	-	(7,637)
<b>Total net assets</b>		<u>208,360</u>	<u>20,364</u>	<u>228,724</u>

#### 22 Related party transactions

There were no related party transactions in the year.

**SUSSEX MS CENTRE**

England & Wales - Charity number 801075

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# Accounts

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Company registration number: 02319928

Charity registration number: 801075  
(A company limited by guarantee)



# SUSSEX MS CENTRE

Annual Report and Financial Statements for the Year Ended 31 December 2023

Hodson & Co  
Wiston House  
1 Wiston Avenue  
Worthing  
West Sussex  
BN14 7QL

## Sussex MS Centre

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## Our Vision

To improve the mental and physical health, well-being, and life chances of people in Sussex living with Multiple Sclerosis (MS).

## Our Mission

To safely provide a range of services and facilities to realise our Vision in an economic and efficient way.

## Our Values

**Members:** Our members and their carers are at the heart of everything we do.

**Volunteers:** our volunteers are valued and supported and encouraged to develop their knowledge and skills.

**Respect:** We treat everyone equally with dignity and respect.

**Teamwork:** Members, volunteers and staff work together.

**Community:** We foster peer support and participation.

**Environment:** We provide an inclusive, welcoming, and safe environment.

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*"A problem shared is a problem lightened"*

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## Sussex MS Centre

### Reference and Administrative Details

<b>Trustees</b>	M Bennett A J Clough P A Cook S Gritt - Deputy Chair G D Hector V M Keefe K Starnes A R Walter
<b>Secretary</b>	A Taylor
<b>Senior Management / Leadership Team</b>	E J Stuttard, Manager
<b>Registered Office</b>	Southwick Recreation Ground Croft Avenue Southwick West Sussex BN42 4AB  The charity is incorporated in England.
<b>Company Registration Number</b>	02319928
<b>Charity Registration Number</b>	801075
<b>Auditor</b>	Hodson & Co Wiston House 1 Wiston Avenue Worthing West Sussex BN14 7QL

## Sussex MS Centre

### Trustees' Report

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

Most of our Trustees live with Multiple Sclerosis (MS) and use the Centre services or volunteer at the Centre, interacting with our members daily. This has huge benefits as it ensures that our users know our trustees have a full understanding of their needs and will respond to their feedback. We continue to actively seek Trustees for specific key roles on the Board.

#### **Objectives and activities**

##### *Objects and aims*

These are to provide a Centre where those living with Multiple Sclerosis work collectively to identify and access relevant therapies and social opportunities that will challenge the physical, emotional, and psychological impact of the condition, provide symptom relief, lessen the impact that MS has on their lives and those of their families.

##### *Objectives, strategies and activities*

We offer support to positively change the quality of life for those who live with MS. The wide range of drug free therapies and exercise classes available here are chosen to help our members maintain and improve their current abilities, provide symptom relief, and ward off secondary disabilities.

We host a "Medication Information Exchange" encouraging members to share their experiences of the different disease modifying and symptom management drugs that are available. This helps others to make more informed decisions about which direction to take with medication. Our staff and volunteers provide advice on community and statutory support, signposting life enhancing services. We host a variety of advice sessions from specialist providers such as Bowel and Bladder nurses and Benefits advisors.

We strive to serve the wider community by offering Oxygen Therapy to others who would benefit, subject to availability.

The MS Centre movement was built on an ethos of self-help, a principal which we are proud to continue.

## Sussex MS Centre

### Trustees' Report

#### **The Centre in 2023**

2023 was a busy year. We were required to find a new database for all our data which meant a large amount of administration taking place.

Once more we extend our sincere thanks to all community groups, local companies and charitable trusts that responded to us during the year.

Particular thanks this year are to Garfield Weston, National Lottery, Ernest Kleinwort Charitable Trust, February Foundation, Knights of the Road Masonic Lodge, The B & L Leach Family Trust, Friarsgate Trust and the Robert Luff Foundation for their continued financial help during this period.

We are extremely proud and encouraged that many of our members continued to support the Centre by donating generously in a year of austerity. Particular thanks go to Sue and John Petit, Peter Jones and Caroline Beebe.

Many other members, too many to mention here contributed by fundraising in imaginative ways throughout the year.

#### **Membership changes**

In the past, voting members of Sussex MS Centre have been called 'Corporate Members'. In the latter part of 2022 Trustees decided to cease using this name and instead divide membership between 'Members' and Associate Members'.

It was the Boards intention that those living with MS would be known as Members. They are entitled to vote at meetings where voting is applicable. All others who join the Centre, be they those with other conditions or Carers would be known as non-voting 'Associate Members'. This has been rolled out throughout 2023.

#### ***Public benefit***

The charity's main activities and who is helped are described below. The main focus of all charitable activities is to support people with Multiple Sclerosis.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Sussex MS Centre had 946 individual members on our database, with 387 members paying their subscriptions in 2023.

Multiple Sclerosis is a changeable condition, and individuals can go through long periods when they do not require our services, so they do not necessarily subscribe during these periods. Our policy is to continue in contact with the MS community regardless of subscription, as many return to us in times of need.

## Sussex MS Centre

### Trustees' Report

#### *Use of volunteers*

Sussex MS Centre benefits from many hours of volunteer time. Volunteers operate the Oxygen Chamber, Reception, organise fundraising and social events, provide refreshments, help in the garden, and assist generally in the day-to-day running of the Centre. This amounts to 4 FTE.

We held a party for all our volunteers in June to thank them for all the work that they do aligning our party with National Volunteers week. We extend our heartfelt thanks to them all for their time, dedication and commitment without which we would cease to exist.

During the year we took on 1 new chamber operator and a new garden volunteer. Three longstanding members of the Social Committee stood down after many years' service and a current member stepped up to lead the Social Committee taking on 2 new volunteers. For the first time ever, the Social Committee ran the well-loved 3 course Christmas meal that staff had traditionally provided over for the last 15 years. The Trustees would like to thank Nickee Manchee for her many years as Lead of the Social Committee. Many thanks go to Jane and Alan Taylor who also stepped down from many years of running events.

## Sussex MS Centre

### Trustees' Report

#### *Staff*

Ali Dunn (Support Officer) who worked full time with us for nearly 4 years, relocated regions and we ended 2023 with four members of staff; Emily-Jane Stuttard (EJ), our Centre Manager and Rebekah Walker (newly recruited in July) our Operations and Community Fundraiser; Helen Turner our part-time Admin and Operations support (22.5 hours weekly) and our Fundraiser, Donna Williamson who became our own employee in April (11 hours weekly).

We continue to support our staff with professional development and fund appropriate training, with all operational staff and volunteers attending courses on Safeguarding and Manual Handling and other relevant topics. Training is provided annually in respect of Oxygen Therapy with regards to the safe operation of the chamber, to all of our Chamber Operators.

We employ the services of Croner for their HR help and advice on a 24/7 basis. Within this package we are able to offer an Employee Assistance Programme (EAP) for staff which means we can give staff more support with their mental health and wellbeing by providing counselling. Working with our service users can sometimes be challenging for staff and having a space to be able to share concerns is very useful. This service extends to staff spouse and any children up to the age of eighteen.

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

M Bennett  
A J Clough  
P A Cook  
S Gritt - Deputy Chair  
G D Hector (appointed 22 May 2023)  
V M Keefe  
K Starnes  
A R Walter

Chairman: C J P Ash-Edwards (resigned 3 July 2024)

Secretary: A Taylor

Senior Management / Leadership Team: E J Stuttard, Manager

Our Chair during the year, C P Ash-Edwards, retired on 3 July 2024 and whilst the charity is looking for a new Chair, our Deputy Chair, S Gritt, is now Acting Chair.

## Sussex MS Centre

### Trustees' Report

#### **Achievements and performance**

The Trustees are pleased to report that the charity's total income was up by £22,818 on 2022.

Having a freelance Trusts and Grants focussed fundraiser on board meant we were able to secure £68,492 of funding in 2023.

The trustees are satisfied to have carried out maintenance to the annexe of the building and in the nick of time to prevent considerable damage and also to have made much needed improvements to the car park which is a precious resource for the centre. 90% of regular attendees drive (shown through our 2023 survey) because of disability.

The Board would particularly like to thank members for their fundraising and donations during the year, which made a significant contribution to these results.

#### **Treatments**

##### **Oxygen Therapy**

This was the first therapy offered by our charity and remains the most used. High Dosage Oxygen Therapy (HDOT) involves sitting in our pressure chamber breathing pure oxygen through a mask for approximately an hour. We also offer oxygen under normal atmospheric pressure seated outside the chamber at an 'oxygen station'.

Many of our members find it a vital therapy for relieving fatigue and other symptoms and slowing the progression of MS. We never refuse therapy for people with MS but suggest a donation towards the costs.

In 2023, 2283 High Dosage Oxygen Therapy sessions were provided, with 302 individuals benefitting from 5380 sessions overall.

##### **Individual Therapies**

Individual therapies at the Centre are used by many of our members to help with symptom management, warding off secondary disabilities and improving wellbeing. We offer Acupuncture, Alexander Technique, Beauty Therapy, Bowen Therapy, Foothealth (Chiropody) Manual Lymph Drainage Massage, Advanced Therapy Massage, Indian Head Massage, Shiatsu Massage, Osteopathy, Physiotherapy, and Reflexology. We provide the administration and facilities for individual therapies, but therapists are self-employed and are paid directly by the Centre Member.

Therapists give the Centre £1 room rent (daily) and charge members £23 per session. Physiotherapy is an exception. We administer and subsidise individual physiotherapy sessions by £10 per session.

2070 Therapy sessions were held in 2023.

##### **Classes**

The Centre ran a programme of classes consisting of weekly Mat and Chair Yoga, Mat and Chair Pilates, Keep Fit and seated exercise, Mindfulness follow up sessions. The classes are useful for reducing fatigue, improving balance and posture, countering muscle weakness and reducing the occurrence of muscle spasm, as well as improving wellbeing, building friendships and being an enjoyable group activity.

Online classes of Pilates, Chair Yoga and Seated Physio exercise continued to run throughout 2023 proving with popular with those who chose not to come to the centre still or could not come to the centre because of transport. These classes very much helped to counter isolation. All our classes are offered for free, although members are encouraged to donate towards their running costs.

## Sussex MS Centre

### Trustees' Report

#### Words from Alison Clough, Membership Secretary and Trustee, member since 2005

In the summer my son was getting married and I was looking forward to throwing confetti over the happy couple. I knew that my throwing skills weren't brilliant and throwing from a wheelchair was tricky. Lynne, my teacher for Keep Fit, suggested that I practice the skills I needed within the Keep Fit class. At first, we all tried throwing table tennis balls under arm. We aimed the balls into an old bucket that Lynne had found under the sink. This started to help me to get height to my throws and improve my hand eye co-ordination. Lynne incorporated this at the end of every class and came up with new ideas. We were soon introduced to throwing beanbags over arm as well as underarm and various sized buckets were introduced for us to aim for. My son's wedding came and I felt confident to throw my confetti and I think I managed to aim some precisely!

By this time the friendly competition amongst the class members had happened and the activity has stayed as a permanent fixture ever since.

All the class members were hooked, and we have been introduced to throwing beanbags into moving targets, deflecting beanbags off the wall and throwing beanbags with our eyes closed.

Lynne has set up a league now and our scores are noted with prizes and certificates. This one idea for throwing confetti has turned into our Beanbag Challenge.

It has proved to be a creative, fun and uplifting way to conclude our Keep Fit classes!

#### *Social Activities*

There is a communal café, which is the hub of the Centre. It provides an invaluable forum for members and carers to share knowledge, experiences, and advice. Many friendships develop and the social forum encourages participation. Our Trustees often join members over refreshments which ensures our members feel valued and their feedback is welcomed.

Having established an invaluable library of MS books through funding won from the Gannett Foundation we have continued to grow this library using remaining funds. Members can borrow books out for a few months at a time. We also supply literature to give out to members on various aspects of Multiple Sclerosis and other sources of support provided by our local MS Society, different charities, and support agencies.

A great strength of our community is the active and inclusive social component, encouraging peer support and a feeling of belonging. We have a volunteer led Social Committee that organises monthly events during the year, including monthly weekend socials. The Committee had a change of leader in Autumn and began to re-establish itself.

"Social events are so important for wellbeing - such an important part of the Centre. They mean so much to us. Thank you to the Social Committee".

"I am housebound apart from these events. Today has been so much fun. Wonderful entertainment and food. I feel at home here and it makes life worth living. Words cannot express my thanks sufficiently, but I'm very happy."

#### *Talks and Workshops*

We are always keen to share expert advice with our members and plan a range of talks and workshops. We hosted talks and advice sessions that included the benefits of taking Colostrum and also CBTi (Cognitive Behaviour Therapy for Insomnia).

## Sussex MS Centre

### Trustees' Report

#### *Working with others*

Our charity is a member of MS National Therapy Centres Ltd, now re-named Neuro Therapy Network, an umbrella body which facilitates networking amongst Centres. They have continued to provide the sharing of best practice and monthly online meetings with other managers at centres nationally to which the Centre Manager attends.

We have close links with local community groups and companies who provide invaluable support.

#### **Financial review**

The charity receives income from three main sources. These are general donations, donations towards services and from fundraising activities and our fundraiser bringing in funds from Grants and Trusts.

Income from unrestricted funds was £146,858 (2022 £156,983) and restricted funds £68,492 (2022 £35,549). Resources expended were £197,102 (2022 £165,910). At 31 December 2023, total funds were £228,724 (2022 £210,476).

During the year spending on direct charitable activities represented 97.8% of total expenditure (2022 93.5%).

Our heartfelt thanks go out to all our members, community groups (especially the Lions), local industry and charitable trusts who helped the Centre throughout the year.

#### *Policy on reserves*

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. The trustees will continue to review the financial affairs of the charity with the aim to increase income, cut costs and to improve the overall control of its operations. The trustees consider that the present level of funding will be adequate to support the continuation of the charity and for it to fulfil its obligations. The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets, 'free reserves', held by the charity should be a minimum of 6 months of core running costs. Budgeted running costs for 2024, based on 2023 actual amounts, is £144,000 and therefore the target is at least £72,000 in unrestricted funds. At 31 December the actual free reserves were £78,000 which represents just over six months running costs.

The Trustees have also set aside a reserve fund of £125,000 for the future new build.

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

##### *Nature of governing document*

The charity is constituted as a company limited by guarantee and is governed by Articles of Association adopted in 2020.

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

All directors of the company are also trustees of the charity, and there are no other trustees. The Board of Trustees has the power to appoint additional trustees as it considers fit to do so. Trustees are required to attend two Board meetings before being formally co-opted onto the Board.

##### *Induction and training of trustees*

All trustees are already familiar with the practical work of the charity and have knowledge of the 'Essential Trustee 6 main duties', the charity commission's requirements. Short training sessions to familiarise new trustees with the charity and the context within which it operates are provided by the Centre Manager and Trustees.

## Sussex MS Centre

### Trustees' Report

#### *Organisational structure*

The charity is managed by a Board of Trustees that meets on a bi-monthly basis with additional meetings as required. 55% of the Board is made up of people living with Multiple Sclerosis. There is a full time Centre Manager who works closely with the Board. There are one full time and 2 part-time personnel.

There are sub-committees of volunteers that focus on finance and social events organisation.

#### **Financial instruments**

#### *Objectives and policies*

The trustees actively review the major risks that the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with the annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate significant risks.

#### **Plans for future periods**

##### *Aims and key objectives for future periods*

Our key objective for 2024 is to ensure that we remain sustainable during the cost-of-living crisis precipitated by the Ukraine war, energy crisis and any influx of inflation. We are focusing on planning and writing our strategic plan for the next 5 years which will span 2025 to 2030. We also hope to continue our discussions with Adur and Worthing Council concerning our new building on the Recreation Ground in the future.

#### **Disclosure of information to auditor**

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

#### **Reappointment of auditor**

The auditors Hodson & Co are deemed to be reappointed under section 487(2) of the Companies Act 2006.

#### **Statement of trustees' responsibilities**

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

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and

## Sussex MS Centre


### Trustees' Report

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

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

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

The annual report was approved by the trustees of the charity on 13 August 2024 and signed on its behalf by:

  
.....  
A Taylor  
Company Secretary

## Sussex MS Centre

### Independent Auditor's Report to the Members of Sussex MS Centre

#### Opinion

We have audited the financial statements of Sussex MS Centre (the 'charity') for the year ended 31 December 2023, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Sussex MS Centre

### Independent Auditor's Report to the Members of Sussex MS Centre

#### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of trustees' responsibilities (set out on page 10 and 11), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements;
- Enquiry of management about any instances of non-compliance with laws and regulations;
- Enquiry of management to identify any instances of known or suspected instances of fraud;
- Assessing the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.

## Sussex MS Centre

### Independent Auditor's Report to the Members of Sussex MS Centre

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance; and
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

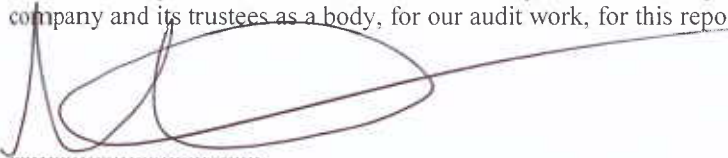
Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations. If a breach of operational regulations is not disclosed to us or evident from relevant correspondence, an audit will not detect that breach.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Matthew Hodson BSc FCA (Senior Statutory Auditor)  
For and on behalf of Hodson & Co, Statutory Auditor

Wiston House  
1 Wiston Avenue  
Worthing  
West Sussex  
BN14 7QL

13 August 2024

## Sussex MS Centre

### Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	65,568	68,492	134,060
Charitable activities	4	72,045	-	72,045
Other trading activities	5	5,566	-	5,566
Investment income	6	3,679	-	3,679
<b>Total Income</b>		<u>146,858</u>	<u>68,492</u>	<u>215,350</u>
<b>Expenditure on:</b>				
Costs of generating donations and legacies	7	(2,300)	(80)	(2,380)
Costs of trading activities	7	(1,290)	(650)	(1,940)
Charitable activities	8	(140,982)	(51,800)	(192,782)
<b>Total Expenditure</b>		<u>(144,572)</u>	<u>(52,530)</u>	<u>(197,102)</u>
Net income		2,286	15,962	18,248
Transfers between funds		6,208	(6,208)	-
Net movement in funds		8,494	9,754	18,248
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>199,866</u>	<u>10,610</u>	<u>210,476</u>
Total funds carried forward	20	<u>208,360</u>	<u>20,364</u>	<u>228,724</u>

The notes on pages 19 to 33 form an integral part of these financial statements.

## Sussex MS Centre

### Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	89,167	35,549	124,716
Charitable activities	4	62,282	-	62,282
Other trading activities	5	4,112	-	4,112
Investment income	6	1,422	-	1,422
<b>Total Income</b>		<u>156,983</u>	<u>35,549</u>	<u>192,532</u>
<b>Expenditure on:</b>				
Costs of generating donations and legacies	7	(9,097)	-	(9,097)
Costs of trading activities	7	(1,737)	-	(1,737)
Charitable activities	8	(130,137)	(24,939)	(155,076)
<b>Total Expenditure</b>		<u>(140,971)</u>	<u>(24,939)</u>	<u>(165,910)</u>
<b>Net income</b>		<u>16,012</u>	<u>10,610</u>	<u>26,622</u>
<b>Net movement in funds</b>		16,012	10,610	26,622
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>183,854</u>	-	<u>183,854</u>
Total funds carried forward	20	<u>199,866</u>	<u>10,610</u>	<u>210,476</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 20.

The notes on pages 19 to 33 form an integral part of these financial statements.

## Sussex MS Centre

### (Registration number: 02319928) Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	14	5,393	1,616
<b>Current assets</b>			
Stocks	15	245	174
Debtors	16	3,046	2,016
Cash at bank and in hand	17	227,677	213,762
		<u>230,968</u>	<u>215,952</u>
<b>Creditors: Amounts falling due within one year</b>	18	<u>(7,637)</u>	<u>(7,092)</u>
<b>Net current assets</b>		<u>223,331</u>	<u>208,860</u>
<b>Net assets</b>		<u>228,724</u>	<u>210,476</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	20	20,364	10,610
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>208,360</u>	<u>199,866</u>
<b>Total funds</b>	20	<u>228,724</u>	<u>210,476</u>

The financial statements on pages 15 to 33 were approved by the trustees, and authorised for issue on 13 August 2024 and signed on their behalf by:

  
 .....  
 S Gritt - Deputy Chair  
 Trustee

The notes on pages 19 to 33 form an integral part of these financial statements.

## Sussex MS Centre

### Statement of Cash Flows for the Year Ended 31 December 2023

	Note	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Net cash income		18,248	26,622
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	7	1,367	728
Investment income	6	<u>(3,679)</u>	<u>(1,422)</u>
		15,936	25,928
<b>Working capital adjustments</b>			
Increase in stocks	15	(71)	(46)
(Increase)/decrease in debtors	16	(1,030)	2,436
Increase/(decrease) in creditors	18	<u>545</u>	<u>(4,864)</u>
Net cash flows from operating activities		<u>15,380</u>	<u>23,454</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	6	3,679	1,422
Purchase of tangible fixed assets	14	<u>(5,144)</u>	<u>(1,065)</u>
Net cash flows from investing activities		<u>(1,465)</u>	<u>357</u>
Net increase in cash and cash equivalents		13,915	23,811
Cash and cash equivalents at 1 January		<u>213,762</u>	<u>189,951</u>
Cash and cash equivalents at 31 December		<u><u>227,677</u></u>	<u><u>213,762</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 19 to 33 form an integral part of these financial statements.

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Southwick Recreation Ground

Croft Avenue

Southwick

West Sussex

BN42 4AB

These financial statements were authorised for issue by the trustees on 13 August 2024.

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### Basis of preparation

Sussex MS Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from approving these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to continue as a going concern.

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### **Judgements**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

#### **Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### **Gifts in kind**

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

#### **Gift aid**

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

#### **Investment income**

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### **Charitable activities**

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

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Long leasehold property	over the term of the lease
Furniture and Equipment	over 5 years
Equipment	over 5 years

#### **Stock**

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### Pensions and other post retirement obligations

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### Financial instruments

##### Classification

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	21,950	66,492	88,442
Donations from individuals	31,407	2,000	33,407
Gift aid reclaimed	3,621	-	3,621
Regular giving and capital donations	6,370	-	6,370
Other income from donations and legacies	2,220	-	2,220
<b>Total for 2023</b>	<b>65,568</b>	<b>68,492</b>	<b>134,060</b>
<b>Total for 2022</b>	<b>89,167</b>	<b>35,549</b>	<b>124,716</b>

#### 4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Centre costs	72,045	72,045
<b>Total for 2023</b>	<b>72,045</b>	<b>72,045</b>
<b>Total for 2022</b>	<b>62,282</b>	<b>62,282</b>

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 5 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	1,338	1,338
Property rental income	4,228	4,228
<b>Total for 2023</b>	5,566	5,566
<b>Total for 2022</b>	4,112	4,112

#### 6 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	3,679	3,679
<b>Total for 2023</b>	3,679	3,679
<b>Total for 2022</b>	1,422	1,422

#### 7 Expenditure on raising funds

##### a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Other direct costs of generating voluntary income		2,300	80	2,380
<b>Total for 2023</b>		2,300	80	2,380
<b>Total for 2022</b>		9,097	-	9,097

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### b) Costs of trading activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Costs of goods sold		1,290	650	1,940
<b>Total for 2023</b>		<u>1,290</u>	<u>650</u>	<u>1,940</u>
<b>Total for 2022</b>		<u>1,737</u>	<u>-</u>	<u>1,737</u>
				<b>Total costs £</b>

#### 8 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Centre costs		87,011	34,320	121,331
Oxygen therapy treatment costs		11,050	16,345	27,395
Other therapy treatments		20,433	740	21,173
Allocated support costs		22,488	395	22,883
<b>Total for 2023</b>		<u>140,982</u>	<u>51,800</u>	<u>192,782</u>
<b>Total for 2022</b>		<u>130,137</u>	<u>24,939</u>	<u>155,076</u>

#### 9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £		2022 £
Depreciation of tangible fixed assets	<u>853</u>		<u>729</u>

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

##### **M Bennett**

£558 (2022: £273) of expenses were reimbursed to M Bennett during the year.

Social event costs, equipment costs, repairs and maintenance.

##### **P A Cook**

£121 (2022: £Nil) of expenses were reimbursed to P A Cook during the year.

Equipment costs

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

#### 11 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
<b>Staff costs during the year were:</b>		
Wages and Salaries	80,617	62,559
Social Security Costs	929	649
Employer Contributions to Pension Plans	2,021	1,684
	<u>83,567</u>	<u>64,892</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Number of Administration Staff	3	2
Number of Management Staff	<u>1</u>	<u>1</u>
	<u>4</u>	<u>3</u>

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

During the year the charity made the following transactions with key management personnel:

##### **A Dunn**

£Nil (2022: £31) of expenses were reimbursed during the year.

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### **EJ Stuttard**

£247 (2022: £256) of expenses were reimbursed during the year.

#### **H Turner**

£202 (2022: £262) of expenses were reimbursed during the year.

#### **D Williamson**

£25 (2022: £Nil) of expenses were reimbursed during the year.

#### **R Walker**

£38 (2022: £Nil) of expenses were reimbursed during the year.

#### **12 Auditors' remuneration**

	2023 £	2022 £
<b>Other fees to auditors</b>		
Audit-related assurance services	3,180	3,024
All other non-audit services	425	342
	3,605	3,366

#### **13 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

#### **14 Tangible fixed assets**

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 January 2023	281,188	21,110	302,298
Additions	-	5,144	5,144
At 31 December 2023	281,188	26,254	307,442
<b>Depreciation</b>			
At 1 January 2023	281,188	19,494	300,682
Charge for the year	-	1,367	1,367
At 31 December 2023	281,188	20,861	302,049
<b>Net book value</b>			
At 31 December 2023	-	5,393	5,393
At 31 December 2022	-	1,616	1,616

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 15 Stock

	2023 £	2022 £
Stocks	<u>245</u>	<u>174</u>

#### 16 Debtors

	2023 £	2022 £
Trade debtors	96	-
Prepayments	<u>2,950</u>	<u>2,016</u>
	<u>3,046</u>	<u>2,016</u>

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 17 Cash and cash equivalents

	2023	2022
	£	£
Cash on hand	112	112
Cash at bank	34,856	24,620
Short-term deposits	192,709	189,030
	<u>227,677</u>	<u>213,762</u>

#### 18 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	2,098	1,680
Other taxation and social security	1,039	803
Other creditors	657	922
Accruals	3,843	3,687
	<u>7,637</u>	<u>7,092</u>

#### 19 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,684 (2021 - £1,549).

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 20 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>					
<i>General</i>					
General Funds	74,866	146,858	(144,572)	6,208	83,360
<i>Designated</i>					
Building Project Reserve	125,000	-	-	-	125,000
<b>Total unrestricted funds</b>	<b>199,866</b>	<b>146,858</b>	<b>(144,572)</b>	<b>6,208</b>	<b>208,360</b>
<b>Restricted funds</b>					
Ernest Kleinwort Charitable Trust	-	6,000	(6,000)	-	-
Friarsgate Trust	4,572	4,752	(5,262)	-	4,062
Fitton Trust	-	250	-	-	250
Gannett Foundation	1,630	-	(575)	-	1,055
Groundwork UK Tesco	1,125	375	(1,500)	-	-
Knights of the Road Masons	600	4,808	(264)	(5,144)	-
Brighton and Hove Buses	-	250	(250)	-	-
Local Giving	500	-	-	-	500
David Cons	500	-	-	-	500
National Lottery	-	8,500	(8,500)	-	-
Versus Arthritis, Sport England	603	-	(603)	-	-
Burgess Hill District Lions Club	1,080	-	-	(1,064)	16
Albert Hunt Trust	-	3,000	(3,000)	-	-
Regency Round Table	-	500	(360)	-	140
Douglas Arter Foundation	-	750	(750)	-	-
Gallaghers (via Neighbourly) Community Fund	-	1,000	(1,000)	-	-
Garfield Weston Foundation	-	10,000	(6,000)	-	4,000
Hendy Foundation	-	1,500	(1,500)	-	-
Homeinstead Charities	-	400	(400)	-	-
Postcode Society Trust	-	500	(500)	-	-
Masonic Meeching Lodge - Classes	-	2,540	(2,540)	-	-
Nicola Walters	-	1,000	(1,000)	-	-
Percy Bilton Charity	-	211	(211)	-	-
Pride	-	1,000	(1,000)	-	-

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2023

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Shanly Foundation	-	1,500	-	-	1,500
Shoreham Port and Kitchen	-	240	(230)	-	10
Stagecoach	-	1,000	-	-	1,000
Sussex Community Foundation	-	1,626	(1,003)	-	623
The Chalk Cliff Trust	-	3,240	(3,240)	-	-
The February Foundation	-	4,250	(4,250)	-	-
The Focus Foundation	-	3,300	(1,054)	-	2,246
The Inman Charity	-	5,000	(540)	-	4,460
Yorkshire Building Society	-	1,000	(1,000)	-	-
<b>Total restricted funds</b>	<u>10,610</u>	<u>68,492</u>	<u>(52,532)</u>	<u>(6,208)</u>	<u>20,362</u>
<b>Total funds</b>	<u>210,476</u>	<u>215,350</u>	<u>(197,104)</u>	<u>-</u>	<u>228,722</u>

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2023

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>					
<i>General</i>					
General Funds	83,854	156,983	(140,971)	(25,000)	74,866
<i>Designated</i>					
Building Project Reserve	100,000	-	-	25,000	125,000
<b>Total unrestricted funds</b>	<b>183,854</b>	<b>156,983</b>	<b>(140,971)</b>	<b>-</b>	<b>199,866</b>
<b>Restricted</b>					
Ernest Kleinwort Charitable Trust	-	4,000	(4,000)	-	-
Friarsgate Trust	-	4,752	(180)	-	4,572
Fitton Trust	-	250	(250)	-	-
Gannett Foundation	-	2,597	(967)	-	1,630
Groundwork UK Tesco	-	1,125	-	-	1,125
Knights of the Road Masons	-	600	-	-	600
Brighton and Hove Buses	-	250	(250)	-	-
Local Giving	-	500	-	-	500
David Cons	-	500	-	-	500
National Lottery	-	8,000	(8,000)	-	-
Screwfix Foundation	-	4,000	(4,000)	-	-
Sir Jules Thorn Trust	-	3,000	(3,000)	-	-
Versus Arthritis, Sport England	-	3,900	(3,297)	-	603
Burgess Hill District Lions Club	-	1,080	-	-	1,080
Rottingdean Lions	-	495	(495)	-	-
Billingshurst and District Lions	-	500	(500)	-	-
<b>Total restricted funds</b>	<b>-</b>	<b>35,549</b>	<b>(24,939)</b>	<b>-</b>	<b>10,610</b>
<b>Total funds</b>	<b>183,854</b>	<b>192,532</b>	<b>(165,910)</b>	<b>-</b>	<b>210,476</b>

The building project reserve is for the future development of the charity's buildings and infrastructure.

The national lottery income was provided for repairs and improvements to the property which were completed in the year.

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 21 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	5,383	-	5,383
Current assets	210,614	20,364	230,978
Current liabilities	(7,636)	-	(7,636)
<b>Total net assets</b>	<b>208,361</b>	<b>20,364</b>	<b>228,725</b>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Tangible fixed assets	1,616	-	1,616
Current assets	205,343	10,609	215,952
Current liabilities	(7,092)	-	(7,092)
<b>Total net assets</b>	<b>199,867</b>	<b>10,609</b>	<b>210,476</b>

#### 22 Analysis of net funds

	At 1 January 2023 £	Financing cash flows £	At 31 December 2023 £
Cash at bank and in hand	213,762	13,915	227,677
	<b>213,762</b>	<b>13,915</b>	<b>227,677</b>
	At 1 January 2022 £	Financing cash flows £	At 31 December 2022 £
Cash at bank and in hand	189,951	23,811	213,762
	<b>189,951</b>	<b>23,811</b>	<b>213,762</b>

#### 23 Related party transactions

There were no related party transactions in the year.

**SUSSEX MS CENTRE**

England & Wales - Charity number 801075

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# Accounts

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Company registration number: 02319928

Charity registration number: 801075  
(A company limited by guarantee)



# SUSSEX MS CENTRE

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

Hodson & Co  
Wiston House  
1 Wiston Avenue  
Worthing  
West Sussex  
BN14 7QL

## Sussex MS Centre

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## Sussex MS Centre

### Welcome to our Annual Report for 2022

#### **Our Vision**

To improve the mental and physical health, well-being, and life chances of people in Sussex living with Multiple Sclerosis (MS).

#### **Our Mission**

To safely provide a range of services and facilities to realise our Vision in an economic and efficient way.

#### **Our Values**

**Members:** Our members and their carers are at the heart of everything we do.

**Volunteers:** our volunteers are valued and supported and encouraged to develop their knowledge and skills.

**Respect:** We treat everyone equally with dignity and respect.

**Teamwork:** Members, volunteers and staff work together.

**Community:** We foster peer support and participation.

**Environment:** We provide an inclusive, welcoming, and safe environment.

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*"A problem shared is a problem lightened"*

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## Sussex MS Centre

### Reference and Administrative Details

**Trustees**

C J P Ash-Edwards

V M Keefe

M Bennett

A J Clough

P A Cook

A R Walter

K Starnes

S Gritt

G D Hector

**Secretary**

A Taylor

**Registered Office**

Southwick Recreation Ground

Croft Avenue

Southwick

West Sussex

BN42 4AB

The charity is incorporated in England.

**Company Registration Number**

02319928

**Charity Registration Number**

801075

**Auditor**

Hodson & Co

Wiston House

1 Wiston Avenue

Worthing

West Sussex

BN14 7QL

## Sussex MS Centre

### Trustees' Report

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

Most of our Trustees live with Multiple Sclerosis (MS) and use the Centre services or volunteer at the Centre, interacting with our members on a daily basis. This has huge benefits as it ensures that our users know our trustees have a full understanding of their needs and will respond to their feedback. We continue to actively seek Trustees for specific key roles on the Board.

#### **Objectives and activities**

##### *Objects and aims*

These are to provide a Centre where those living with Multiple Sclerosis work collectively to identify and access relevant therapies and social opportunities that will challenge the physical, emotional, and psychological impact of the condition, provide symptom relief, lessen the impact that MS has on their lives and those of their families.

##### *Objectives, strategies and activities*

We offer support to positively change the quality of life for those who live with MS. The wide range of drug free therapies and exercise classes available here are chosen to help our members maintain and improve their current abilities, provide symptom relief, and ward off secondary disabilities.

We provide information on current research and host a "Medication Information Exchange" encouraging members to share their experiences of the different disease modifying and symptom management drugs that are available. This helps others to make more informed decisions about which direction to take with medication. Our staff and volunteers provide advice on community and statutory support, signposting life enhancing services. We host a variety of advice sessions from specialist providers such as Bowel and Bladder nurses and Benefits advisors.

We strive to serve the wider community by offering Oxygen Therapy to others who would benefit, subject to availability.

The MS Centre movement was built on an ethos of self-help, a principal which we are proud to continue.

## Sussex MS Centre

### Trustees' Report

#### **The Centre in 2022**

2022 was the first year after the Covid pandemic where services began to really stabilise and remain at more of a 'normal' level of attendance.

Once more we extend our sincere thanks to all community groups, local companies and charitable trusts that responded to us during a period which we knew could be a difficult year as so many charities struggled to come through the pandemic.

Particular thanks once more go to The B & L Leach Family Trust and the Robert Luff Foundation for their continued financial help during this period.

We sent out a Christmas 'wish list' of equipment we needed to local Lions Clubs in November 2021. We would like to thank all Lions Clubs who responded to this bringing us much sought after equipment in 2022.

We are extremely proud and encouraged that many of our members continued to support the Centre by donating generously in a year of austerity. Our special thanks go to Sue and John Petit and Peter Jones.

We are also proud of and wish to thank those members who fundraised for the Centre. Thank you to those who participated in a centre sponsored abseil event (the Spinnaker Tower abseil) raising just over £8,000 and to inspirational member Bekka Balding who took part in a channel relay swim raising over £2,000 in sponsorship. Many other members, too many to mention here contributed by fundraising in imaginative ways throughout the year.

#### ***Public benefit***

The charity's main activities and who is helped are described below. The main focus of all charitable activities is to support people with Multiple Sclerosis.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Sussex MS Centre had 845 individual members on our database, with 385 members paying their subscriptions in 2022. This was a large increase on 2021 partly due to coming out the other side of the pandemic but also because of marketing improvements.

Multiple Sclerosis is a changeable condition and individuals can go through long periods when they do not require our services, so they do not necessarily subscribe during these periods. Our policy is to continue in contact with the MS community regardless of subscription, as many return to us in times of need.

#### ***Use of volunteers***

Sussex MS Centre benefits from many hours of volunteer time. Volunteers operate the Oxygen Chamber, staff reception, organise fundraising and social events, provide refreshments, help in the garden, and assist generally in the day-to-day running of the Centre.

We held a party for all our volunteers in June to thank them for all the work that they do aligning our party with National Volunteers week for the first time. We extend our heartfelt thanks to them all for their time, dedication and commitment without which we would cease to exist.

During the year we took on 3 new oxygen chamber operators and a garden volunteer who took our garden transformation to new heights with her expert knowledge as an ex-Kew Gardens employee. The Social Committee took on two new volunteers as part of their kick-starting again.

## Sussex MS Centre

### Trustees' Report

#### *Staff*

We ended the year with three members of staff, Emily-Jane Stuttard (EJ), our Centre Manager and Ali Dunn, our Support Officer, Helen Turner our part time Admin and Operations (15 hours weekly) and our freelance Fundraiser, Donna Williamson who began working with us in March (11 hours weekly).

We continue to support our staff professional development and fund appropriate training, with EJ and Ali attending courses on Safeguarding, Manual Handling, Social Media, Volunteer Management and MS.

#### **Achievements and performance**

The trustees are pleased to report that the charity's total income was up by £35,517 on 2021.

Having a freelance Trusts and Grants focussed fundraiser on board meant we were able to secure £56K of funding between March and December.

During this year we upgraded our early warning fire safety system with dedicated funding bringing it up to date with current safety measures and regulations.

The Board would particularly like to thank members for their fundraising and donations during the year, which made a significant contribution to these results.

132 new people joined the MS Centre during the year.

#### **Treatments**

##### **Oxygen Therapy**

This was the first therapy offered by our charity and remains the most used. High Dosage Oxygen Therapy (HDOT) involves sitting in our pressure chamber breathing pure oxygen through a mask for approximately an hour. We also offer oxygen under normal atmospheric pressure seated outside the chamber at an 'oxygen station'.

Many of our members find it a vital therapy for relieving fatigue and other symptoms and slowing the progression of MS. We never refuse therapy for people with MS but suggest a donation towards the costs.

In 2022, 4976 High Dosage Oxygen Therapy sessions were provided, with 318 individuals benefitting from these sessions. 183 members used the 2 ambient oxygen stations.

##### **Individual Therapies**

Individual therapies at the Centre are used by many of our members to help with symptom management, warding off secondary disabilities and improving wellbeing. We offer Acupuncture, Alexander Technique, Beauty Therapy, Chiroprody, Manual Lymph Drainage Massage, Advanced Therapy Massage, Indian Head Massage, Shiatsu Massage, Osteopathy, Physiotherapy, and Reflexology. We provide the administration and facilities for individual therapies, but therapists are self-employed and are paid directly by the Centre Member.

Therapists give the Centre £1 room rent (daily) and charge members £23 per session. Physiotherapy is an exception. We administer and subsidise individual physiotherapy sessions by £10 per session.

1502 Therapy sessions were held in 2022 being attended by 151 members in total.

## Sussex MS Centre

### Trustees' Report

#### *Classes*

The Centre ran a programme of classes consisting of weekly Mat and Chair Yoga, Mat and Chair Pilates, Keep Fit and seated exercise, Mindfulness and a new singing class was introduced in September. The classes are useful for reducing fatigue, improving balance and posture, countering muscle weakness and reducing the occurrence of muscle spasm, as well as improving wellbeing, building friendships and being an enjoyable group activity.

Online classes of Pilates, Chair Yoga and Seated Physio exercise continued to run throughout 2022 proving with popular with those who chose not to come to the centre still or could not come to the centre because of transport. These classes very much helped to counter isolation. All our classes are offered for free, although members are encouraged to donate towards their running costs.

#### *Social Activities*

There is a communal café, which is the hub of the Centre. It provides an invaluable forum for members and carers to share knowledge, experiences, and advice. Many friendships develop and the social forum encourages participation. Our Trustees often join members over refreshments which ensures our members feel valued and their feedback is welcomed.

In 2022 we spent time building an invaluable library of MS books and related topics. We purchased books through funding won from the Gannett Foundation. Members can borrow books out for a few months at a time. We also supply literature to give out to members on various aspects of Multiple Sclerosis and other sources of support provided by our local MS Society, different charities, and support agencies.

A great strength of our community is the active and inclusive social component, encouraging peer support and a feeling of belonging. We have a volunteer led Social Committee that organises monthly events during the year, including monthly weekend socials. This year, the committee started back up after Covid, holding a Burns Supper, and a couple of quiz nights and a BBQ, the start of many more social events post Covid.

#### **Comments about Social Events from Members:**

“Social events are so important for wellbeing - such an important part of the Centre. They mean so much to us. Thank you to the Social Committee”.

“I am housebound apart from these events. Today has been so much fun. Wonderful entertainment and food. I feel at home here and it makes life worth living. Words cannot express my thanks sufficiently, but I'm very happy.”

#### *Benefits advice*

Many of our members are entitled to financial support to help them manage their daily lives. MS can cause cognitive problems and fatigue is often triggered by stress. Sadly, our volunteer benefits team disbanded during the year and members are now signposted to a special MS Benefits advice team at Possability People in Brighton and Hove funded by MS Society.

#### *Talks and Workshops*

We are always keen to share expert advice with our members and plan a range of talks and workshops. We hosted talks and advice sessions that included managing bladder and bowel challenges, a couple of benefits surgeries, Occupational Therapy and a mobility furniture and equipment demo.

## Sussex MS Centre

### Trustees' Report

#### *Working with others*

Our charity is a member of MS National Therapy Centres Ltd, an umbrella body which facilitates networking amongst Centres. They have been a great support during COVID, enabling sharing of best practice and weekly zooms with other managers at centres have changed to monthly zooms that the Centre Manager attends.

We have close links with many local community groups and companies who provide invaluable support.

#### **Financial review**

The charity receives income from three main sources. These are general donations, donations towards services and from fundraising activities and our fundraiser bringing in funds from Grants and Trusts.

Income from unrestricted funds was £156,983 (2021 £157,015) and restricted funds £35,549 (2021 £nil). Resources expended were £165,910 (2021 £165,084). At 31 December 2022, total funds were £210,476 (2021 £183,854).

During the year spending on direct charitable activities represented 93.5% of total expenditure (2021 99.2%).

Our heartfelt thanks go out to all our members, community groups, local industry and charitable trusts who helped the Centre throughout the year, ensuring we remained sustainable in this difficult post-Covid year when many struggled.

#### *Policy on reserves*

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. The trustees will continue to review the financial affairs of the charity with the aim to increase income, cut costs and to improve the overall control of its operations. The trustees consider that the present level of funding will be adequate to support the continuation of the charity and for it to fulfil its obligations. The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets, 'free reserves', held by the charity should be between 3 to 6 months of core running costs. The Trustees have also set aside a reserve fund of £125,000 for the future new build.

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

##### *Nature of governing document*

The charity is constituted as a company limited by guarantee and is governed by Articles of Association adopted in 2020.

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

All directors of the company are also trustees of the charity, and there are no other trustees. The Board of Trustees has the power to appoint additional trustees as it considers fit to do so. Trustees are required to attend two Board meetings before being formally co-opted onto the Board.

##### *Induction and training of trustees*

All trustees are already familiar with the practical work of the charity and have knowledge of the 'Essential Trustee 6 main duties', the charity commission's requirements. Short training sessions to familiarise new trustees with the charity and the context within which it operates are provided by the Centre Manager and Trustees.

## Sussex MS Centre

### Trustees' Report

#### *Organisational structure*

The charity is managed by a Board of Trustees that meets on a bi-monthly basis with additional meetings as required. The Board is predominately made up of people with Multiple Sclerosis. There is a full time Centre Manager who works closely with the Board. There is a full time and part-time Support Officer.

There are sub-committees of volunteers that focus on finance and social events organisation.

#### **Financial instruments**

#### *Objectives and policies*

The trustees actively review the major risks that the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with the annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate significant risks.

#### **Plans for future periods**

#### *Aims and key objectives for future periods*

Our key objective for 2023 is to ensure that we remain sustainable during the cost of living crisis precipitated by the Ukraine war, energy crisis and any influx of inflation. We also hope to continue our discussions with Adur and Worthing Council concerning our building on the Recreation Ground in the future.

#### **Disclosure of information to auditor**

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

#### **Reappointment of auditor**

The auditors Hodson & Co are deemed to be reappointed under section 487(2) of the Companies Act 2006.

#### **Statement of trustees' responsibilities**

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

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and

## Sussex MS Centre


### Trustees' Report

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

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

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

The annual report was approved by the trustees of the charity on 24 July 23 and signed on its behalf by:

  
.....  
A Taylor  
Company Secretary

## Sussex MS Centre

### Independent Auditor's Report to the Members of Sussex MS Centre

#### Opinion

We have audited the financial statements of Sussex MS Centre (the 'charity') for the year ended 31 December 2022, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Sussex MS Centre

### Independent Auditor's Report to the Members of Sussex MS Centre

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance; and
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect noncompliance with all laws and regulations. If a breach of operational regulations is not disclosed to us or evident from relevant correspondence, an audit will not detect that breach.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Matthew Hodson (Senior Statutory Auditor)  
For and on behalf of Hodson & Co, Statutory Auditor

Wiston House  
1 Wiston Avenue  
Worthing  
West Sussex  
BN14 7QL

Date: 24/1/23

## Sussex MS Centre

### Independent Auditor's Report to the Members of Sussex MS Centre

#### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of trustees' responsibilities (set out on page 8 and 9), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements;
- Enquiry of management about any instances of non-compliance with laws and regulations;
- Enquiry of management to identify any instances of known or suspected instances of fraud;
- Assessing the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.

## Sussex MS Centre

### Statement of Financial Activities for the Year Ended 31 December 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	89,167	35,549	124,716
Charitable activities	4	62,282	-	62,282
Other trading activities	5	4,112	-	4,112
Investment income	6	1,422	-	1,422
<b>Total Income</b>		<u>156,983</u>	<u>35,549</u>	<u>192,532</u>
<b>Expenditure on:</b>				
Costs of generating donations and legacies	7	(9,097)	-	(9,097)
Costs of trading activities	7	(1,737)	-	(1,737)
Charitable activities	8	(130,137)	(24,939)	(155,076)
<b>Total Expenditure</b>		<u>(140,971)</u>	<u>(24,939)</u>	<u>(165,910)</u>
<b>Net income</b>		<u>16,012</u>	<u>10,610</u>	<u>26,622</u>
<b>Net movement in funds</b>		16,012	10,610	26,622
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>183,854</u>	-	<u>183,854</u>
Total funds carried forward	20	<u>199,866</u>	<u>10,610</u>	<u>210,476</u>

The notes on pages 17 to 29 form an integral part of these financial statements.

## Sussex MS Centre

### Statement of Financial Activities for the Year Ended 31 December 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	90,724	-	90,724
Charitable activities	4	62,746	-	62,746
Other trading activities	5	2,592	-	2,592
Investment income	6	953	-	953
Total Income		<u>157,015</u>	<u>-</u>	<u>157,015</u>
<b>Expenditure on:</b>				
Costs of generating donations and legacies	7	(500)	-	(500)
Costs of trading activities	7	(801)	-	(801)
Charitable activities	8	<u>(162,371)</u>	<u>(1,412)</u>	<u>(163,783)</u>
Total Expenditure		<u>(163,672)</u>	<u>(1,412)</u>	<u>(165,084)</u>
Net expenditure		<u>(6,657)</u>	<u>(1,412)</u>	<u>(8,069)</u>
Net movement in funds		(6,657)	(1,412)	(8,069)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>190,511</u>	<u>1,412</u>	<u>191,923</u>
Total funds carried forward	20	<u><u>183,854</u></u>	<u><u>-</u></u>	<u><u>183,854</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 20.

The notes on pages 17 to 29 form an integral part of these financial statements.

Sussex MS Centre

(Registration number: 02319928)  
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	14	1,616	1,279
<b>Current assets</b>			
Stocks	15	174	128
Debtors	16	2,016	4,452
Cash at bank and in hand	17	<u>213,762</u>	<u>189,951</u>
		215,952	194,531
<b>Creditors: Amounts falling due within one year</b>	18	<u>(7,092)</u>	<u>(11,956)</u>
<b>Net current assets</b>		<u>208,860</u>	<u>182,575</u>
<b>Net assets</b>		<u>210,476</u>	<u>183,854</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	20	10,610	-
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>199,866</u>	<u>183,854</u>
<b>Total funds</b>	20	<u>210,476</u>	<u>183,854</u>

The financial statements on pages 13 to 29 were approved by the trustees, and authorised for issue on 24.12.23... and signed on their behalf by:



M Bennett  
Trustee

The notes on pages 17 to 29 form an integral part of these financial statements.

## Sussex MS Centre

### Statement of Cash Flows for the Year Ended 31 December 2022

	Note	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Net cash income/(expenditure)		26,622	(8,069)
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	7	728	42,148
Investment income	6	<u>(1,422)</u>	<u>(953)</u>
		25,928	33,126
<b>Working capital adjustments</b>			
Increase in stocks	15	(46)	(25)
Decrease/(increase) in debtors	16	2,436	(3,500)
(Decrease)/increase in creditors	18	<u>(4,864)</u>	<u>2,730</u>
Net cash flows from operating activities		<u>23,454</u>	<u>32,331</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	6	1,422	953
Purchase of tangible fixed assets	14	<u>(1,065)</u>	<u>-</u>
Net cash flows from investing activities		<u>357</u>	<u>953</u>
Net increase in cash and cash equivalents		23,811	33,284
Cash and cash equivalents at 1 January		<u>189,951</u>	<u>156,667</u>
Cash and cash equivalents at 31 December		<u>213,762</u>	<u>189,951</u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 17 to 29 form an integral part of these financial statements.

## Sussex MS Centre

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

#### 1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Southwick Recreation Ground

Croft Avenue

Southwick

West Sussex

BN42 4AB

These financial statements were authorised for issue by the trustees on 24 July 2023.

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### Basis of preparation

Sussex MS Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from approving these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to continue as a going concern.

## Sussex MS Centre

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

#### **Judgements**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

#### **Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### **Gifts in kind**

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

#### **Gift aid**

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

#### **Investment income**

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

## Sussex MS Centre

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

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Long leasehold property	over the term of the lease
Furniture and Equipment	over 5 years
Equipment	over 5 years

#### Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## Sussex MS Centre

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

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **Pensions and other post retirement obligations**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### **Financial instruments**

##### *Classification*

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

## Sussex MS Centre

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

#### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	25,096	35,049	60,145
Donations from individuals	52,377	500	52,877
Gift aid reclaimed	3,568	-	3,568
Regular giving and capital donations	6,590	-	6,590
Other income from donations and legacies	1,536	-	1,536
<b>Total for 2022</b>	<b>89,167</b>	<b>35,549</b>	<b>124,716</b>
<b>Total for 2021</b>	<b>90,724</b>	<b>-</b>	<b>90,724</b>

#### 4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Centre costs	62,282	62,282
<b>Total for 2022</b>	<b>62,282</b>	<b>62,282</b>
<b>Total for 2021</b>	<b>62,746</b>	<b>62,746</b>

#### 5 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	864	864
Property rental income	3,248	3,248
<b>Total for 2022</b>	<b>4,112</b>	<b>4,112</b>
<b>Total for 2021</b>	<b>2,592</b>	<b>2,592</b>

## Sussex MS Centre

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

#### 6 Investment income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income; Interest receivable on bank deposits	1,422	1,422
<b>Total for 2022</b>	1,422	1,422
<b>Total for 2021</b>	953	953

#### 7 Expenditure on raising funds

##### a) Costs of generating donations and legacies

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Other direct costs of generating voluntary income		9,097	9,097
<b>Total for 2022</b>		9,097	9,097
<b>Total for 2021</b>		500	500

##### b) Costs of trading activities

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Costs of goods sold		1,737	1,737
<b>Total for 2022</b>		1,737	1,737
<b>Total for 2021</b>		801	801

## Sussex MS Centre

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

				Total costs £
<b>8 Expenditure on charitable activities</b>				
	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Centre costs		69,469	14,728	84,197
Oxygen therapy treatment costs		16,267	-	16,267
Other therapy treatments		24,526	8,250	32,776
Allocated support costs		19,875	1,961	21,836
<b>Total for 2022</b>		<u>130,137</u>	<u>24,939</u>	<u>155,076</u>
<b>Total for 2021</b>		<u>162,371</u>	<u>1,412</u>	<u>163,783</u>

### 9 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>729</u>	<u>42,147</u>

### 10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

#### **M Bennett**

£273 (2021: £33) of expenses were reimbursed to M Bennett during the year.

Oxygen sundry costs, equipment costs, repairs and maintenance.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

### 11 Staff costs

The aggregate payroll costs were as follows:

## Sussex MS Centre

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

	2022	2021
	£	£
<b>Staff costs during the year were:</b>		
Wages and Salaries	62,559	56,028
Social Security Costs	649	216
Employer Contributions to Pension Plans	1,684	1,549
	64,892	57,793
	64,892	57,793

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022	2021
	No	No
Number of Administration Staff	2	2
Number of Management Staff	1	1
	3	3
	3	3

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

During the year the charity made the following transactions with key management personnel:

**A Dunn**

£31 (2021: £Nil) of expenses were reimbursed during the year.

Consumables

**EJ Stuttard**

£256 (2021: £Nil) of expenses were reimbursed during the year.

Consumables, travel expenses, staff training, cafe costs, cleaning.

**H Turner**

£262 (2021: £Nil) of expenses were reimbursed during the year.

Consumables, cafe costs, equipment costs, repairs and maintenance.

#### 12 Auditors' remuneration

	2022	2021
	£	£
<b>Other fees to auditors</b>		
Audit-related assurance services	3,024	2,850
All other non-audit services	342	554
	3,366	3,404
	3,366	3,404

#### 13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Sussex MS Centre

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

14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 January 2022	281,188	20,045	301,233
Additions	-	1,065	1,065
At 31 December 2022	<u>281,188</u>	<u>21,110</u>	<u>302,298</u>
<b>Depreciation</b>			
At 1 January 2022	281,188	18,766	299,954
Charge for the year	-	728	728
At 31 December 2022	<u>281,188</u>	<u>19,494</u>	<u>300,682</u>
<b>Net book value</b>			
At 31 December 2022	<u>-</u>	<u>1,616</u>	<u>1,616</u>
At 31 December 2021	<u>-</u>	<u>1,279</u>	<u>1,279</u>

15 Stock

	2022 £	2021 £
Stocks	<u>174</u>	<u>128</u>

16 Debtors

	2022 £	2021 £
Prepayments	<u>2,016</u>	<u>4,452</u>

## Sussex MS Centre

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

#### 17 Cash and cash equivalents

	2022	2021
	£	£
Cash on hand	112	149
Cash at bank	24,620	12,194
Short-term deposits	189,030	177,608
	<u>213,762</u>	<u>189,951</u>

#### 18 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	1,680	4,170
Other taxation and social security	803	784
Other creditors	922	3,123
Accruals	3,687	3,879
	<u>7,092</u>	<u>11,956</u>

#### 19 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,684 (2021 - £1,549).

## Sussex MS Centre

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

#### 20 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>					
<i>General</i>					
General Funds	83,854	156,983	(140,971)	(25,000)	74,866
<i>Designated</i>					
Building Project Reserve	100,000	-	-	25,000	125,000
<b>Total unrestricted funds</b>	<u>183,854</u>	<u>156,983</u>	<u>(140,971)</u>	<u>-</u>	<u>199,866</u>
<b>Restricted funds</b>					
Ernest Kleinwort	-	4,000	(4,000)	-	-
Fitton Trust	-	250	(250)	-	-
Friarsgate Trust	-	4,752	(180)	-	4,572
Groundwork UK Tesco	-	1,125	-	-	1,125
Gannett Foundation	-	2,597	(967)	-	1,630
Knights of the Road Masons	-	600	-	-	600
Brighton and Hove Buses	-	250	(250)	-	-
David Cons	-	500	-	-	500
Local Giving	-	500	-	-	500
National Lottery	-	8,000	(8,000)	-	-
Screwfix Foundation	-	4,000	(4,000)	-	-
Sir Jules Thorn Trust	-	3,000	(3,000)	-	-
Versus Arthritis, Sport England	-	3,900	(3,297)	-	603
Burgess Hill District Lions Club	-	1,080	-	-	1,080
Rottingdean Lions	-	495	(495)	-	-
Billingshurst and District Lions	-	500	(500)	-	-
<b>Total restricted funds</b>	<u>-</u>	<u>35,549</u>	<u>(24,939)</u>	<u>-</u>	<u>10,610</u>
<b>Total funds</b>	<u>183,854</u>	<u>192,532</u>	<u>(165,910)</u>	<u>-</u>	<u>210,476</u>

## Sussex MS Centre

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

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>					
<i>General</i>					
General Funds	100,511	157,015	(163,672)	(10,000)	83,854
<i>Designated</i>					
Building Project Reserve	<u>90,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>100,000</u>
<b>Total unrestricted funds</b>	190,511	157,015	(163,672)	-	183,854
<b>Restricted</b>					
National Lottery	<u>1,412</u>	<u>-</u>	<u>(1,412)</u>	<u>-</u>	<u>-</u>
<b>Total funds</b>	<u>191,923</u>	<u>157,015</u>	<u>(165,084)</u>	<u>-</u>	<u>183,854</u>

The building project reserve is for the future development of the charity's buildings and infrastructure.

The national lottery income was provided for repairs and improvements to the property which were completed in the year.

#### 21 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2022 £
Tangible fixed assets	1,616	1,616
Current assets	215,952	215,952
Current liabilities	<u>(7,092)</u>	<u>(7,092)</u>
Total net assets	<u>210,476</u>	<u>210,476</u>

#### 22 Analysis of net funds

	At 1 January 2022 £	Financing cash flows £	At 31 December 2022 £
Cash at bank and in hand	<u>189,951</u>	<u>23,811</u>	<u>213,762</u>
	<u>189,951</u>	<u>23,811</u>	<u>213,762</u>
	At 1 January 2021 £	Financing cash flows £	At 31 December 2021 £
Cash at bank and in hand	<u>156,667</u>	<u>33,284</u>	<u>189,951</u>
	<u>156,667</u>	<u>33,284</u>	<u>189,951</u>

## Sussex MS Centre

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

#### 23 APB Ethical Standards relevant circumstances

In common with many other businesses of our size and nature we use our auditors for the preparation of the financial statements.



**SUSSEX MS CENTRE**

England & Wales - Charity number 801075

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# Accounts

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Company registration number: 02319928

Charity registration number: 801075  
(A company limited by guarantee)



# SUSSEX MS CENTRE

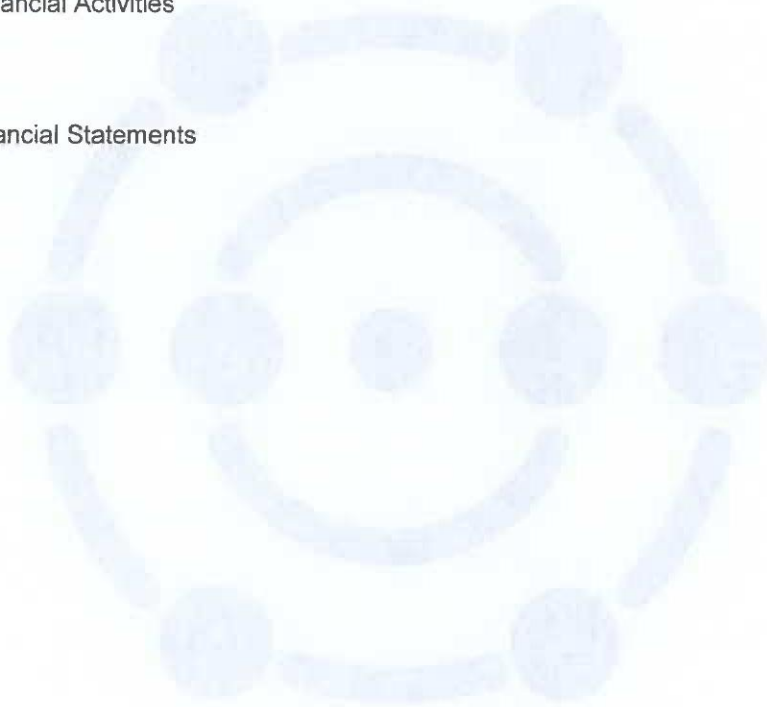
Annual Report and Financial Statements for the Year Ended 31 December 2021

Hodson & Co  
Wiston House  
1 Wiston Avenue  
Worthing  
West Sussex  
BN14 7QL

**Sussex MS Centre**

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MS CENTRE

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## Sussex MS Centre

Welcome to our Annual Report for 2021

### Our Vision

To improve the mental and physical health, well-being, and life chances of people in Sussex living with Multiple Sclerosis (MS).

### Our Mission

To safely provide a range of services and facilities to realise our Vision in an economic and efficient way.

### Our Values

**Members:** Our members and their carers are at the heart of everything we do.

**Volunteers:** our volunteers are valued and supported and encouraged to develop their knowledge and skills.

**Respect:** We treat everyone equally with dignity and respect.

**Teamwork:** Members, volunteers and staff work together.

**Community:** We foster peer support and participation.

**Environment:** We provide an inclusive, welcoming, and safe environment.

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*"A problem shared is a problem lightened"*

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## Sussex MS Centre

### Reference and Administrative Details

**Trustees**

C J P Ash-Edwards

V M Keefe

M Bennett

A J Clough

P A Cook

A R Walter

K Starnes

S Gritt

**Secretary**

A Taylor

**Registered Office**

Southwick Recreation Ground

Croft Avenue

Southwick

West Sussex

BN42 4AB

The charity is incorporated in England.

**Company Registration Number**

02319928

**Charity Registration Number**

801075

**Auditor**

Hodson & Co

Wiston House

1 Wiston Avenue

Worthing

West Sussex

BN14 7QL

## Sussex MS Centre

### Trustees' Report

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2021.

Sixty percent of our Trustees live with MS and use the Centre services or volunteer at the Centre, interacting with our members on a daily basis. This has huge benefits as our Trustees have a good understanding of members' needs and can respond easily to feedback.

Sam Gritt joined us as a Trustee in January 2021. Sam is a local government professional, and his experience has been 'people orientated'. His wife was diagnosed with MS in 2011 which has given him an understanding of the challenges faced by those living with Multiple Sclerosis.

We continue to actively seek Trustees for specific key roles on the Board.

#### **Objectives and activities**

##### ***Objects and aims***

These are to provide a Centre where those living with Multiple Sclerosis work collectively to identify and access relevant therapies and social opportunities that will challenge the physical, emotional, and psychological impact of the condition, provide symptom relief, and lessen the impact that MS has on their and their families lives.

##### ***Objectives, strategies and activities***

We offer support to positively change the quality of life for those who live with Multiple Sclerosis (MS). The wide range of drug free therapies and exercise classes available here are chosen to help our members maintain and improve their current abilities, provide symptom relief, and ward off secondary disabilities.

We provide information on current research and host a "Medication information Exchange" encouraging members to share their experiences of the different disease modifying and symptom management drugs that are available, helping them to make more informed decisions. Our staff and volunteers provide advice on community and statutory support, signpost members to life enhancing services and we host a variety of talks from specialist providers and companies.

We strive to serve the wider community by offering Oxygen Therapy to others who would benefit, subject to availability.

The MS Centre movement was built on the ethos of self-help, a principal which we are proud to continue.

## Sussex MS Centre

### Trustees' Report

#### Shelley-Lois Macpherson's story

I was initially uncertain about having Oxygen Therapy. I regularly came for coffee watching members coming and going. Not a complaint among them! No-one was terrified after all!

I was afraid of the loud noise, the mask felt uncomfortable at first and what if I wanted to get out?! An autistic adult with Secondary Progressive MS and spinal injuries! What if it went bang? All my fears were allayed by Audine, one of the wonderful Chamber operators. All I had to do was say 'stop'!

Simple.

So 5 of us set out to a depth of 16 feet (1.5ATA). Armed with books and a fitted mask, I sat with the others. We were off.

I got used to going into the chamber with my fellow members quickly. I first noticed a change in my cognition. I could hold a conversation for the first time in years. I could write a letter to my husband telling him how much I loved him. My walking on crutches got better. As an initial sceptic I waited until both my husband and my carer Shaz both expressed the change in my ability to understand instruction.

The final cherry on the cake for me was starting a degree with the Open University. Never in my wildest dreams could I have imagined being to cope once more. Retain information and make myself understood.

Without the support of the "tank" volunteers I would be unable to write this. I have gained clarity of thought, word, and deed. All due to the Oxygen Therapy.

During lockdown when NO therapy was available, my family noticed the difference in my speech. I noticed that I had more cog fog and pain in my legs. Resumption of Oxygen Therapy then gradually saw these issues improve.

Therefore, with such a vast difference to my life I'm a convert! " Shelley-Lois, Member

#### **Public benefit**

The charity's main activities and who is helped are described below. The main focus of all charitable activities is to support people with Multiple Sclerosis and other neurological conditions.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Sussex MS Centre had 809 individual members on our database, with 301 paying their subscriptions in 2021. Multiple Sclerosis is a changeable condition and individuals can go through long periods when they do not require our services. Our policy is to continue our contact with the MS community regardless of subscription, as many return to us in times of need.

## **Sussex MS Centre**

### **Trustees' Report**

#### ***Covid-19***

Having resumed some services from Autumn 2020 onwards, a second pandemic wave then swept the country from Christmas 2020 onwards. In line with government guidelines, the Centre was shut for all services apart from Oxygen Therapy from January through to April when we began once more to bring back some normal services.

The Board continued to meet remotely with the Centre Manager Emily-Jane Stuttard throughout the winter months planning steps to fully re-open once again.

We extend our sincere thanks to all community groups, local companies and charitable trusts that responded to our appeals and funded all the additional work and emergency running costs, ensuring that the charity continues to serve our community. Particular thanks go to The B & L Leach Family Trust and the Robert Luff Foundation.

We are extremely proud and encouraged that many of our members showed their love of and support for our Centre by donating generously to our appeal, organising individual sponsored challenges to raise vital funds or attending sponsored events remotely. One member raised over £6,000 through running a half marathon and marathon, an amazing feat for someone with MS who previously could not run. A combination of 'Lemtrada' an immunosuppressant therapy and Oxygen Therapy helped Sarah to achieve this.

#### **Adaptations in response to COVID-19**

We made adaptations in 2020 to ensure a Covid-secure operation for re-opening after the original pandemic lockdown. Our work to improve the Centre continued into 2021. We installed a washing facility area with a double sink and storage opposite our Oxygen chamber. This meant that our Chamber Operators no longer needed to carry out the washing of pipes between oxygen sessions in our kitchen. This in turn would mean that we were ready for such a time as when we might be able to be more sociable and have our user-led café in operation again without compromising environmental health regulations. Pipe washing between every session was introduced in 2020 as an enhanced hygiene protocol and took use-age of our small kitchen to a new level which was unsustainable.

#### **Use of volunteers**

The Sussex MS Centre benefits from many hours of volunteer time. Volunteers operate the Oxygen Chamber, staff reception, organise fundraising and social events, provide refreshments, help in the garden, and assist generally in the day-to-day running of the Centre. We extend our heartfelt thanks to them all for their time and commitment and we acknowledge that we have still not yet been able to hold a party to thank them for their dedicated commitment. We had 21 regular volunteers during 2021.

#### **Staff**

We ended the year with two full time members of staff, Emily-Jane Stuttard (EJ), our Centre Manager and Ali Dunn, our Support Officer. We also recruited a part-time member of staff Helen Turner in the Autumn to help with our Admin and Operations 12 hours a week.

## Sussex MS Centre

### Trustees' Report

#### **Achievements and performance**

The Trustees are pleased to report that despite the many challenges during 2021, the charity's total income was £157,000. The net financial result was an improvement of £23K.

The Board would particularly like to thank members for their help with fundraising and donations during the year, which made a significant contribution to these results.

92 people joined the MS Centre during 2021.

#### **Treatments**

##### **Oxygen Therapy**

High Dosage Oxygen Therapy (HDOT) is the main therapy provision of our charity. This involves sitting in our pressure chamber breathing pure oxygen through a mask for approximately an hour. We also offer oxygen under normal atmospheric pressure seated outside the chamber at three 'oxygen stations'.

Many of our members find it a vital therapy for relieving fatigue and other symptoms and slowing the progression of MS. We never refuse therapy for people with MS but suggest a donation towards the costs.

In 2021, 1347 High Dosage Oxygen Therapy sessions were provided, with 189 individuals benefitting from these sessions. 162 members used the 3 ambient oxygen stations.

##### **Steve Style's Story**

Steve heard about the Sussex MS Centre from his MS Nurse. He was interested to know more and made a first visit from his home in Crawley to meet with staff in 2019. Three years ago when he reduced his working hours to part-time he joined the Centre and now attends weekly for Oxygen Therapy.

The date Steve learnt that he had Multiple Sclerosis is a day he will never forget as it was the day after his mother died. Whilst the diagnosis helped to explain the health symptoms he had been experiencing, grieving and all the arrangements that follow a death took up a lot of his time and he did not dwell on the diagnosis until later.

Steve believes that Oxygen Therapy helps him and contributes to his energy and feeling of well-being. During the pandemic lockdown, when it was not possible to attend the Centre, he noticed greatly that he was missing his regular Oxygen Therapy sessions and in the future hopes to take advantage of other therapies that can contribute to managing his symptoms.

The other aspects of attending the Sussex MS Centre are also very important and Steve says, "I think for me that the psychological and social aspects of attending the Sussex MS Centre are also very important. It is a very friendly and special place to come to especially if you live alone. You can regularly meet other people with MS who become friends. You can have a chat over a drink and learn from each other and the social events the Centre organizes are also part of this and are fun to attend."

## Sussex MS Centre

### Trustees' Report

#### Individual Therapies

Individual therapies at the Centre are used by many of our members to help with symptom management, warding off secondary disabilities and improving wellbeing. We offer acupuncture, beauty therapy, foot health, massage, osteopathy, physiotherapy, reflexology, and shiatsu massage. We provide the administration, rooms and equipment for these therapies. Therapists themselves are self-employed and paid directly by members.

Therapists pay the Centre £1 room rent per day and charge members £20 per session. Physiotherapy is an exception. We administer and subsidise individual physiotherapy sessions by £10 per session which cost £30 each.

Although we locked down for all close-contact therapies between January and September 2021 we went on to provide 721 individual therapy sessions that were attended by 98 individual members in Autumn 2021.

#### Classes

All classes were put on hold from the start of the year apart from a fitness mental health group that ran once a week until April when we were able to reintroduce some of our in-house classes using social distancing (maximum 5 people) and enhanced cleaning protocols.

These consisted of weekly Yoga (Mat and Chair sessions), Pilates (Mat and Chair sessions), Voicework, Keep fit (4 sessions) and Qi-Gong. These classes are useful for reducing fatigue, improving balance and posture, countering muscle weakness and reducing the occurrence of muscle spasm, as well as improving wellbeing, building friendships and being an enjoyable group activity. All classes are offered for free, although donations are welcomed.

During the second closure period mentioned we were lucky to be very established with our online classes already and so other members were able to join in with these classes if they had not already.

The following online sessions which had run since June 2020 continued:

- Seated yoga
- Pilates (2 classes of different levels)
- Exercise led by our physiotherapist

We introduced a new online 8-week course on Mindfulness in May 2021. This course proved to be incredibly popular and ran three times in 2021 and continues now into 2022. Many of the groups that worked together (groups of 10-12) still meet online for follow up sessions once a month with the course leader.

One member said of the Mindfulness course "Having had MS for some 35 years, I have accepted the condition and found peace with myself. I have now learnt strategies to further reinforce this. And, to help me through those times when MS becomes too huge and those times when it just frustrates me. Diane is obviously a master of her subject matter. This course is well structured, with follow-up notes and recorded meditations."

Our classes were attended by 64 individuals during 2021

## Sussex MS Centre

### Trustees' Report

#### ***Social Activities***

There is a communal café, which is normally the hub of the Centre. It provides an invaluable forum for members and carers to share knowledge, experiences, and advice. Many friendships develop and the social forum encourages participation. Our Trustees often join members over refreshments which ensures our members feel valued and their feedback is welcomed.

This area usually houses a library of current literature on medical research, drug therapies and other sources of support provided by our local MS Society, other charities, and support agencies. However, we had had to close and clear the communal café to lessen the chance of COVID infection within the Centre in 2020 and we brought furniture back into the café Autumn in 2021 and began to provide refreshments to individuals in a socially distanced context.

A great strength of our community is the active and inclusive social component, encouraging peer support and a feeling of belonging. We have a volunteer led Social Committee that organises monthly weekend socials. This year, of course, no in-person social events ran. Staff ran one a St George's Day Online Quiz which members enjoyed greatly.

#### ***Benefits advice***

Many of our members are entitled to financial support to help them manage their daily lives. MS can cause cognitive problems and fatigue is often triggered by stress. We have a volunteer team who work with our members to support them in accessing their entitlements. Towards the end of 2021 the team wound up its activities due to the switch from PIP to Universal Credit. 5 members were supported by our team.

#### ***Talks and Workshops***

We are always keen to share expert advice with our members and plan a range of talks and workshops. Talks were unable to take place throughout 2021 but have resumed in 2022.

#### ***Staying in touch through lockdowns***

Our Centre Manager wrote monthly news update emails and letters to all members to keep members abreast of any developments as we began to re-open and bring all services back to the Centre and we also brought out our first newsletter in eighteen months in the Autumn.

#### ***Working with others***

Our charity is a member of MS National Therapy Centres Ltd, an umbrella body which facilitates networking amongst Centres. They have been a great support during COVID, enabling sharing of best practice.

We have close links with local community groups and companies who provide invaluable support. This support has shown itself in the past year in the raffle fundraisers we have run, in 2021 we raised £4,000 through our Christmas and Easter raffles.

#### ***How we improved***

Inevitably, the spread of the Coronavirus had a drastic impact on our plans for 2020 and 2021. We had to cancel planned events, particularly our new and exciting series of specialist talks. However, we developed our use of remote services and new ways of supporting our members, staff and volunteers through the crisis and expect to continue with some of these in the future. Our new protocols developed over 2020/21 will also be of benefit in the future, enabling us to better limit the spread of everyday infections such as the common cold.

## Sussex MS Centre

### Trustees' Report

#### **Financial review**

The charity receives income from three main sources. These are general donations, donations towards services and from fundraising activities. Our donations towards services dropped significantly during 2021, and formal fundraising events were cancelled due to the pandemic.

Income from unrestricted funds was £157K (2020 £137K) and restricted funds NIL (2020 £19K). Resources expended were £165K (2020 £188K). At 31 December 2021 total funds were £185K (2020 £192K).

During the year spending on direct charitable activities represented 99% of total expenditure (2020 88%).

Our heartfelt thanks go out to all our members, community groups, and the and the Co-op Local Cause programme, who helped the Centre throughout the year, ensuring we remained sustainable.

The Board would particularly like to thank charitable trusts, B and L Leach Family Trust, and the Robert Luff Foundation for their generous ongoing support.

#### **Policy on reserves**

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. The Trustees will continue to review the financial affairs of the charity with the aim to increase income, cut costs and to improve the overall control of its operations. The Trustees consider that the present level of funding will be adequate to support the continuation of the charity and for it to fulfil its obligations. The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets, 'free reserves', held by the charity should be between 3 to 6 months of core running costs. The charity have free reserves of £182,575 (2020: £147,084) which is exceeding this policy.

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

##### ***Nature of governing document***

The charity is constituted as a company limited by guarantee and is governed by Articles of Association (as amended by special resolution dated 1st October 2020.)

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

All directors of the company are also Trustees of the charity, and there are no other Trustees. The Board has the power to appoint additional Trustees as it considers fit to do so.

##### ***Induction and training of trustees***

All Trustees are already familiar with the practical work of the charity. Short training sessions (if required) to familiarise new Trustees with the charity and the context within which it operates are provided by the Centre Manager and Trustees.

# Sussex MS Centre

## Trustees' Report

### ***Organisational structure***

The charity is managed by a Board of Trustees that meets on a bi-monthly basis with additional meetings as required. There is a full time Centre Manager who works closely with the Board. There is a full time Support Officer and a part-time Administrator.

There are sub-committees of volunteers that focus on Finance and Social Events organisation.

### **Financial instruments**

### ***Objectives and policies***

The Trustees actively review the major risks that the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with the annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

### **Plans for future periods**

#### ***Aims and key objectives for future periods***

Our key objective for 2022 is to ensure that we remain sustainable as we gradually introduce more services and that we engage with our MS community to bring those who may still be self-isolating back into the Centre.

We will be recruiting a third member of staff who will have responsibility for community and trust fundraising as required.

### **Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

### **Disclosure of information to auditor**

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

### **Reappointment of auditor**

The auditors Hodson & Co are deemed to be reappointed under section 487(2) of the Companies Act 2006.

The annual report was approved by the trustees of the charity on 23 May 2022 and signed on its behalf by:

## Sussex MS Centre

### Trustees' Report

#### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Sussex MS Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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

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

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

The annual report was approved by the trustees of the charity on 23 May 2022 and signed on its behalf by:

  
A Taylor  
Company Secretary

## Sussex MS Centre

### Independent Auditor's Report to the Members of Sussex MS Centre

#### Opinion

We have audited the financial statements of Sussex MS Centre (the 'charity') for the year ended 31 December 2021, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

## Sussex MS Centre

### Independent Auditor's Report to the Members of Sussex MS Centre

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 11), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## Sussex MS Centre

### Independent Auditor's Report to the Members of Sussex MS Centre

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

#### Detecting irregularities, including fraud

##### ***Identifying and assessing potential risks related to irregularities***

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- We obtained an understanding of the legal and regulatory requirements applicable to the Charity and considered that the most significant are the Companies Act 2006 and UK taxation legislation.
- We obtained an understanding of how the Charity complies with these requirements by discussions with management and those charged with governance.
- We considered the nature of the industry and sector, control environment and business performance including the design of the Charity's remuneration policies, bonus levels and performance targets.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: revenue recognition and restricted fund allocation. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

##### ***Audit response to risks identified***

As a result of performing the above, we identified total income as a key audit matter related to the potential risk of fraud.

Our procedures to respond to risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- Reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC;
- In addressing the identified revenue fraud risk: testing the revenue system software controls and vouching a sample of donations income to supporting documentation and remittances; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

## Sussex MS Centre

### Independent Auditor's Report to the Members of Sussex MS Centre

#### ***Context of the ability of the audit to detect fraud or breaches of law or regulations***

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect noncompliance with all laws and regulations. If a breach of operational regulations is not disclosed to us or evident from relevant correspondence, an audit will not detect that breach.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### **Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Matthew Hodson (Senior Statutory Auditor)  
For and on behalf of Hodson & Co, Statutory Auditor

Wiston House  
1 Wiston Avenue  
Worthing  
West Sussex  
BN14 7QL

23 May 2022

## Sussex MS Centre

### Statement of Financial Activities for the Year Ended 31 December 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	90,724	-	90,724
Charitable activities	4	62,746	-	62,746
Other trading activities	5	2,592	-	2,592
Investment income	6	953	-	953
<b>Total Income</b>		<u>157,015</u>	<u>-</u>	<u>157,015</u>
<b>Expenditure on:</b>				
Costs of generating donations and legacies	7	(500)	-	(500)
Costs of trading activities	7	(801)	-	(801)
Charitable activities	8	(162,371)	(1,412)	(163,783)
<b>Total Expenditure</b>		<u>(163,672)</u>	<u>(1,412)</u>	<u>(165,084)</u>
<b>Net expenditure</b>		<u>(6,657)</u>	<u>(1,412)</u>	<u>(8,069)</u>
<b>Net movement in funds</b>		(6,657)	(1,412)	(8,069)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>190,511</u>	<u>1,412</u>	<u>191,923</u>
Total funds carried forward	20	<u>183,854</u>	<u>-</u>	<u>183,854</u>

The notes on pages 19 to 31 form an integral part of these financial statements.

## Sussex MS Centre

### Statement of Financial Activities for the Year Ended 31 December 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	86,347	19,442	105,789
Charitable activities	4	48,212	-	48,212
Other trading activities	5	1,807	-	1,807
Investment income	6	1,079	-	1,079
<b>Total Income</b>		<u>137,445</u>	<u>19,442</u>	<u>156,887</u>
<b>Expenditure on:</b>				
Costs of generating donations and legacies	7	(19,737)	-	(19,737)
Costs of trading activities	7	(1,889)	-	(1,889)
Charitable activities	8	(148,462)	(18,030)	(166,492)
<b>Total Expenditure</b>		<u>(170,088)</u>	<u>(18,030)</u>	<u>(188,118)</u>
<b>Net (expenditure)/income</b>		<u>(32,643)</u>	<u>1,412</u>	<u>(31,231)</u>
<b>Net movement in funds</b>		(32,643)	1,412	(31,231)
<b>Reconciliation of funds</b>				
Total funds brought forward		223,154	-	223,154
Total funds carried forward	20	<u>190,511</u>	<u>1,412</u>	<u>191,923</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 20.


The notes on pages 19 to 31 form an integral part of these financial statements.

**Sussex MS Centre**  
**(Registration number: 02319928)**  
**Balance Sheet as at 31 December 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	14	1,279	43,427
<b>Current assets</b>			
Stocks	15	128	103
Debtors	16	4,452	952
Cash at bank and in hand	17	189,951	156,667
		<u>194,531</u>	<u>157,722</u>
<b>Creditors: Amounts falling due within one year</b>	18	<u>(11,956)</u>	<u>(9,226)</u>
<b>Net current assets</b>		<u>182,575</u>	<u>148,496</u>
<b>Net assets</b>		<u>183,854</u>	<u>191,923</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	20	-	1,412
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>183,854</u>	<u>190,511</u>
<b>Total funds</b>	20	<u>183,854</u>	<u>191,923</u>

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

The financial statements on pages 16 to 31 were approved by the trustees, and authorised for issue on 23 May 2022 and signed on their behalf by:

  
 .....  
 C J P. Ash-Edwards  
 Trustee

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 1 Charity status

The charity is limited by share capital, incorporated in England.

The address of its registered office is:

Southwick Recreation Ground

Croft Avenue

Southwick

West Sussex

BN42 4AB

These financial statements were authorised for issue by the trustees on 23 May 2022.

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### Basis of preparation

Sussex MS Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from approving these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to continue as a going concern.

The trustees have assessed the impact of the Covid-19 virus and it is difficult to evaluate with any certainty the potential outcome on the charity's activities. However, the trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future. The financial statements have therefore been prepared on a going concern basis.

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### **Judgements**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

#### **Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### **Gifts in kind**

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

#### **Gift aid**

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

#### **Investment income**

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### **Charitable activities**

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

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2021

<b>Asset class</b>	<b>Depreciation method and rate</b>
Long leasehold property	over the term of the lease
Furniture and Equipment	over 5 years
Equipment	over 5 years

#### **Stock**

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### Pensions and other post retirement obligations

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### Financial instruments

##### Classification

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### 3 Income from donations and legacies

	Unrestricted funds		Restricted funds	Total funds
	Designated	General	funds	funds
	£	£	£	£
Donations and legacies;				
Donations from companies, trusts and similar proceeds	-	41,695	-	41,695
Donations from individuals	-	39,568	-	39,568
Gift aid reclaimed	-	3,676	-	3,676
Regular giving and capital donations	-	5,785	-	5,785
<b>Total for 2021</b>	-	90,724	-	90,724
<b>Total for 2020</b>	350	85,997	19,442	105,789

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 4 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Centre costs	62,746	62,746
<b>Total for 2021</b>	<b>62,746</b>	<b>62,746</b>
<b>Total for 2020</b>	<b>48,212</b>	<b>48,212</b>

#### 5 Income from other trading activities

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Trading income;		
Sales of goods and services	1,144	1,144
Property rental income	1,448	1,448
<b>Total for 2021</b>	<b>2,592</b>	<b>2,592</b>
<b>Total for 2020</b>	<b>1,807</b>	<b>1,807</b>

#### 6 Investment income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income;		
Interest receivable on bank deposits	953	953
<b>Total for 2021</b>	<b>953</b>	<b>953</b>
<b>Total for 2020</b>	<b>1,079</b>	<b>1,079</b>

Sussex MS Centre

Notes to the Financial Statements for the Year Ended 31 December 2021

7 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total funds £
Other direct costs of generating voluntary income		500	500
<b>Total for 2021</b>		<b>500</b>	<b>500</b>
<b>Total for 2020</b>		<b>19,737</b>	<b>19,737</b>

b) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Costs of goods sold		801	801
<b>Total for 2021</b>		<b>801</b>	<b>801</b>
<b>Total for 2020</b>		<b>1,889</b>	<b>1,889</b>
			<b>Total costs £</b>

8 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Centre costs		113,380	-	113,380
Oxygen therapy treatment costs		10,607	478	11,085
Other therapy treatments		21,299	934	22,233
Allocated support costs		17,085	-	17,085
<b>Total for 2021</b>		<b>162,371</b>	<b>1,412</b>	<b>163,783</b>
<b>Total for 2020</b>		<b>148,462</b>	<b>18,030</b>	<b>166,492</b>

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 9 Net incoming/outgoing resources

Net outgoing resources for the year include:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets	<u>42,147</u>	<u>43,309</u>

#### 10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

##### **M Bennett**

£33 (2020: £83) of expenses were reimbursed to M Bennett during the year.

Travel and accommodation expenses. Consumables.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

#### 11 Staff costs

The aggregate payroll costs were as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Staff costs during the year were:</b>		
Wages and Salaries	56,028	63,327
Social Security Costs	216	2,217
Employer Contributions to Pension Plans	<u>1,549</u>	<u>1,542</u>
	<u>57,793</u>	<u>67,086</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	<b>2021</b>	<b>2020</b>
	<b>No</b>	<b>No</b>
Number of Administration Staff	2	2
Number of Management Staff	<u>1</u>	<u>1</u>
	<u>3</u>	<u>3</u>

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

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2021

During the year the charity made the following transactions with key management personnel:

#### A Dunn

£Nil (2020: £45) of expenses were reimbursed during the year.

Mileage claim

#### EJ Stuttard

£Nil (2020: £315) of expenses were reimbursed during the year.

Consumables

#### 12 Auditors' remuneration

	2021 £	2020 £
<b>Other fees to auditors</b>		
Audit-related assurance services	<u>2,850</u>	<u>2,700</u>

#### 13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 January 2021	<u>281,188</u>	<u>20,045</u>	<u>301,233</u>
At 31 December 2021	<u>281,188</u>	<u>20,045</u>	<u>301,233</u>
<b>Depreciation</b>			
At 1 January 2021	239,986	17,820	257,806
Charge for the year	<u>41,202</u>	<u>946</u>	<u>42,148</u>
At 31 December 2021	<u>281,188</u>	<u>18,766</u>	<u>299,954</u>
<b>Net book value</b>			
At 31 December 2021	<u>-</u>	<u>1,279</u>	<u>1,279</u>
At 31 December 2020	<u>41,202</u>	<u>2,225</u>	<u>43,427</u>

#### 15 Stock

	2021 £	2020 £
Stocks	<u>128</u>	<u>103</u>

**Sussex MS Centre**

**Notes to the Financial Statements for the Year Ended 31 December 2021**

**16 Debtors**

	2021 £	2020 £
Prepayments	<u>4,452</u>	<u>952</u>

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 17 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	149	150
Cash at bank	12,194	11,862
Short-term deposits	177,608	144,655
	<u>189,951</u>	<u>156,667</u>

#### 18 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	4,170	3,512
Other taxation and social security	784	1,603
Other creditors	3,123	787
Accruals	3,879	3,324
	<u>11,956</u>	<u>9,226</u>

#### 19 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,549 (2020 - £1,542).

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 20 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>					
<i>General</i>					
General Funds	100,511	157,015	(163,672)	(10,000)	83,854
<i>Designated</i>					
Building Project Reserve	90,000	-	-	10,000	100,000
<b>Total unrestricted funds</b>	<b>190,511</b>	<b>157,015</b>	<b>(163,672)</b>	<b>-</b>	<b>183,854</b>
<b>Restricted funds</b>					
National Lottery	1,412	-	(1,412)	-	-
<b>Total funds</b>	<b>191,923</b>	<b>157,015</b>	<b>(165,084)</b>	<b>-</b>	<b>183,854</b>
	<b>Balance at 1 January 2020 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>Balance at 31 December 2020 £</b>
<b>Unrestricted funds</b>					
<i>General</i>					
General Funds	145,154	137,095	(169,738)	(12,000)	100,511
<i>Designated</i>					
Building Project Reserve	78,000	-	-	12,000	90,000
Brian and Sheila Slater	-	350	(350)	-	-
	78,000	350	(350)	12,000	90,000
<b>Total unrestricted funds</b>	<b>223,154</b>	<b>137,445</b>	<b>(170,088)</b>	<b>-</b>	<b>190,511</b>
<b>Restricted</b>					
Ernest Kleinwort	-	3,000	(3,000)	-	-
BLCCTF	-	2,000	(2,000)	-	-
Sussex Community Fund	-	3,900	(3,900)	-	-
WSCC	-	744	(744)	-	-
National Lottery	-	9,798	(8,386)	-	1,412
<b>Total restricted funds</b>	<b>-</b>	<b>19,442</b>	<b>(18,030)</b>	<b>-</b>	<b>1,412</b>
<b>Total funds</b>	<b>223,154</b>	<b>156,887</b>	<b>(188,118)</b>	<b>-</b>	<b>191,923</b>

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2021

The building project reserve is for the future development of the charity's buildings and infrastructure.

The national lottery income was provided for repairs and improvements to the property which were completed in the year.

#### 21 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2021 £
Tangible fixed assets	1,279	1,279
Current assets	194,531	194,531
Current liabilities	(11,956)	(11,956)
Total net assets	<u>183,854</u>	<u>183,854</u>

#### 22 Analysis of net funds

	At 1 January 2021 £	Financing cash flows £	At 31 December 2021 £
Cash at bank and in hand	<u>156,667</u>	<u>33,284</u>	<u>189,951</u>
Net debt	<u>156,667</u>	<u>33,284</u>	<u>189,951</u>

	At 1 January 2020 £	Financing cash flows £	At 31 December 2020 £
Cash at bank and in hand	<u>145,243</u>	<u>11,424</u>	<u>156,667</u>
Net debt	<u>145,243</u>	<u>11,424</u>	<u>156,667</u>



**SUSSEX MS CENTRE**

England & Wales - Charity number 801075

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# Accounts

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Company registration number: 02319928

Charity registration number: 801075  
(A company limited by guarantee)



# SUSSEX MS CENTRE

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

Hodson & Co  
Wiston House  
1 Wiston Avenue  
Worthing  
West Sussex  
BN14 7QL

## Sussex MS Centre

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## Sussex MS Centre

### Reference and Administrative Details

<b>Trustees</b>	C J P Ash-Edwards V M Keefe M Bennett A J Clough P A Cook A R Walter K Starnes S Gritt
<b>Secretary</b>	A Taylor
<b>Principal Office</b>	Southwick Recreation Ground Croft Avenue Southwick West Sussex BN42 4AB
<b>Company Registration Number</b>	02319928
<b>Charity Registration Number</b>	801075
<b>Auditor</b>	Hodson & Co Wiston House 1 Wiston Avenue Worthing West Sussex BN14 7QL

## Sussex MS Centre

### Welcome to our Annual Report for 2020

#### **Our Vision**

To improve the mental and physical health, well-being, and life chances of people in Sussex living with Multiple Sclerosis (MS).

#### **Our Mission**

To safely provide a range of services and facilities to realise our Vision in an economic and efficient way.

#### **Our Values**

**Members:** Our members and their carers are at the heart of everything we do.

**Volunteers:** our volunteers are valued and supported and encouraged to develop their knowledge and skills.

**Respect:** We treat everyone equally with dignity and respect.

**Teamwork:** Members, volunteers and staff work together.

**Community:** We foster peer support and participation.

**Environment:** We provide an inclusive, welcoming, and safe environment.

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*"A problem shared is a problem lightened"*

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# Sussex MS Centre

## Trustees' Report

### Trustee's Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2020.

Most of our Trustees live with MS and use the Centre services or volunteer at the Centre, interacting with our members on a daily basis. This has huge benefits as it ensures that our users know our trustees have a full understanding of their needs and will respond to their feedback.

We welcomed Ken Starnes to the Board in July. Ken was born in Brighton and had a career in banking, working locally, in London and internationally. Since retiring Ken has used his considerable knowledge and experience to support a number of charities. We are delighted he has agreed to act as our Treasurer.

Sam Gritt joined us as a Trustee in January 2021. Sam is a local government professional, and his experience has been 'people orientated'. His wife was diagnosed with MS in 2011 which has given him an understanding of the challenges faced by those living with the condition.

We continue to actively seek Trustees for specific key roles on the Board.

### Objectives and activities

#### *Objects and aims*

These are to provide a Centre where those living with Multiple Sclerosis work collectively to identify and access relevant therapies and social opportunities that will challenge the physical, emotional, and psychological impact of the condition, provide symptom relief, lessen the impact that MS has on their and their families lives.

#### *Objectives, strategies and activities*

We offer support to positively change the quality of life for those who live with Multiple Sclerosis (MS). The wide range of drug free therapies and exercise classes available here are chosen to help our members maintain and improve their current abilities, provide symptom relief, and ward off secondary disabilities.

We provide information on current research and host a "Medication information Exchange" encouraging members to share their experiences of the different disease modifying and symptom management drugs that are available, helping them to make more informed decisions. Our staff and volunteers provide advice on community and statutory support, signpost life enhancing services and we host a variety of advice sessions from specialist providers and companies.

We strive to serve the wider community by offering Oxygen Therapy to others who would benefit, subject to availability.

The MS Centre movement was built on the ethos of self-help, a principal which we are proud to continue.

## Sussex MS Centre

### Trustees' Report

#### Judy and Pete Baker - their story



**Judy and Pete Baker in the Oxygen Chamber, 'Brighton Belle'**

Judy worked in a care home until her MS symptoms worsened and impacted her daily life. She retired and joined the Centre in 2003. Judy started with Oxygen Therapy which she found helped her manage fatigue, as well as the benefit of meeting others in similar circumstances.

Judy has been a regular at the Centre ever since, coming along to our craft, Pilates, and physio-gym classes. During lockdown, Judy has carried on with online classes and our physiotherapist Viola visited her at home to help her stay active.

“I’ve been coming to the Centre for 18 years now. I’ve tried many of the classes, therapies, and Oxygen Therapy. It was wonderful to have access to my classes online during lockdown and I still attend these. The Centre has been an absolute lifeline to me, and I have met many special friends here; its like a family to me. I’ve enjoyed doing fundraising too over the years including the sponsored walk and an abseil, it was great fun.”

Judy’s husband Pete is a valued volunteer on our team. He operates the oxygen chamber every Monday and is always happy to step in as a relief operator when needed. He is also a stalwart of the Social Committee, acting as our bar manager and the perfect host at our weekend social events.

”The Centre has given a new lease of life and social aspect for my wife. Since retiring I’ve been able to embrace the Centre volunteering, helping whenever possible. I have made new friends over the years and gained an appreciation of how people suffer with MS as well as other conditions which has enriched my understanding of people’s lives. This has helped me appreciate how lucky I am to have my health and assist others.”

# Sussex MS Centre

## Trustees' Report

### *Public benefit*

The charity's main activities and who is helped are described below. The main focus of all charitable activities is to support people with Multiple Sclerosis.

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

Sussex MS Centre had 725 individual members on our database, with 312 paying their subscriptions in 2020. Multiple Sclerosis is a changeable condition and individuals can go through long periods when they do not require our services. Our policy is to continue to keep in contact with the MS community regardless of subscription, as many return to us in times of need.

### *Covid-19*

Our normal services were severely disrupted during 2020 by the spread of the Corona virus. In line with government guidelines, the Centre was closed on March 20th 2020, as the first wave of the pandemic swept the country. The Board took the decision to pause our "Raise the Roof" campaign intended to fund a new purpose-built Centre and focus on ensuring the charity continued to provide support to our members and remained financially secure during this crisis.

The Board met remotely frequently with the Centre Manager Emily-Jane Stuttard and Development Manager Jane Taylor to plan adaptations to our premises and operations to make it Covid secure for our members, many of whom are particularly vulnerable due to their health conditions.

Within a month of closure, we had:

- contacted all members by post to ensure that all were kept informed
- signposted additional support services such as food delivery agencies and benefit services
- introduced on-line Pilates and other group activities
- set up a telephone helpline.

We took advantage of the government scheme which allowed us to furlough our Support Officer, Ali Dunn, for six weeks whilst we developed these new plans.

The building remained completely closed until July 9th when we were confident that limited services could be reintroduced. All activities from then until the end of the year are detailed in this report. After Christmas, as the second wave swept the country, we re-opened solely for Oxygen Therapy.

We extend our sincere thanks to all community groups, local companies and charitable trusts that responded to our appeals and funded all the additional work and emergency running costs, ensuring that the charity continues to serve our community.

We are extremely proud and encouraged that many of our members showed their love of and support for our Centre by donating generously to our Covid appeal, organising fundraising events and carrying out individual sponsored challenges to raise vital funds.

## Sussex MS Centre

### Trustees' Report

#### *Use of volunteers*

The Sussex MS Centre benefits from many hours of volunteer time. Volunteers operate the Oxygen Chamber, staff reception, organise fundraising and social events, provide refreshments, help in the garden, and assist generally in the day-to-day running of the Centre.

We held a party for all our volunteers at the beginning of the year. We extend our heartfelt thanks to them all for their time and commitment.

Helen Clark kindly agreed to volunteer as Clerk to the Trustees as well as continuing at reception for one day a week. We recruited and trained two additional reception volunteers and six Oxygen Chamber operators.

Over the course of the year, we estimate they contributed a minimum value of £86,000 (£86,000 in 2019) towards the running of the Centre.

A thank you comment from a member to volunteers:

“Without the support of the “tank” volunteers I would be unable to write this thank you note. I have gained clarity of thought, word, and deed. All due to the Oxygen Therapy.

During lockdown when NO therapy was available, my family noticed the difference in my speech. I noticed that I had more cog fog and pain in my legs. Resumption of Oxygen Therapy then gradually saw these issues improve. Therefore, with such a vast difference to my life I'm a convert! None of this would exist for me without ALL of you. You have given me a precious gift. Bless you.” Shelley-Lois

#### *Staff*

We ended the year with two full time members of staff, Emily-Jane Stuttard (EJ) as our Centre Manager and Ali Dunn as our Support Officer.

Jane Taylor, our Development Manager since 2004, retired in November. Jane joined the Centre in 2002 when MS forced her to retire from teaching. We are immensely grateful for the great imagination and verve which Jane brought with her, introducing many of our annual fundraising events, identifying areas for development, building links with local community groups, and developing our fundraising strategy. Her visionary work helped not only support our running costs, but subsidise our services enabling them to be more affordable for members, fund our annexe in 2007, refurbish the older parts of the building and purchase new equipment. Indeed, by 2014 our reserves had reached over 6 months running costs, so we could begin to consider the ultimate dream of a new building.

## Sussex MS Centre

### Trustees' Report



**Jane's retirement send off (with her husband and 3 members of the Trustee team)**

We continue to support our staff professional development and fund appropriate training, with EJ attending courses on Food Hygiene, Manual Handling and Social Media, and Ali completing Fire Marshal, Food Hygiene, Manual Handling, Social Media and Volunteer Management.

We will be recruiting a new member of our staff team in 2021.

#### **Achievements and performance**

The trustees are pleased to report that despite the many challenges during 2020, the charity's total income was only £7k down on 2019. As a result of a reduction in operating costs during lockdown, there was an improvement of £23k in the financial results for 2020.

The Board would particularly like to thank members for their fundraising and donations during the year, which made a significant contribution to these results.

56 people joined the MS Centre during the year.

We ran normal services between January 2nd up to and including March 20th. The building was completely closed until July 9th. During closure, we took the opportunity to clear the building of non-vital equipment and furnishings to enable easier social distancing and sanitising and we redecorated the communal area.

## Sussex MS Centre

### Trustees' Report

#### *Treatments*

##### *Oxygen Therapy*

This was the first therapy offered by our charity and remains the most used. High Dosage Oxygen Therapy (HDOT) involves sitting in our pressure chamber breathing pure oxygen through a mask for approximately an hour. We also offer oxygen under normal atmospheric pressure seated outside the chamber at an 'oxygen station'.

Many of our members find it a vital therapy for relieving fatigue and other symptoms and slowing the progression of MS. We never refuse therapy for people with MS but suggest a donation towards the costs.

In the first 3 months of 2020, 182 individuals took HDO therapy, and 23 used the oxygen stations.

##### *Adaptions in response to Covid-19*

Whilst the building was closed, we:

- carried out a thorough Covid risk assessment and developed strict hygiene and cleaning protocols,
- purchased sufficient PPE and screens to protect staff and volunteers,
- replaced the carpet in the chamber with high grade, non-slip vinyl flooring,
- installed overhead heating panels in the gym to focus heat on each person while having to have windows open for ventilation
- installed two additional external breathing stations,
- recruited and trained additional volunteers to operate the oxygen chamber,
- rescheduled sessions to increase capacity including evening sessions ,
- introduced a 'one-way' system through the building to ensure social distancing,
- installed extra hand sanitising facilities,
- introduced a 'meet and greet' procedure to ensure all members felt safe and welcomed
- put a track and trace system in place,
- sourced and adapted masks for members individual use in the Oxygen Chamber (prior to COVID-19 masks were sanitised between sessions and re-used by members)

We re-opened for Oxygen Therapy on July 9th. To keep members safe, we offered individual sessions in our pressurised chamber (prior to the pandemic our chamber treated up to five individuals each session) and at our three 'external Oxygen stations'. We adjusted the timetable to allow for thorough cleaning and sanitising between sessions. The chamber sessions were fully booked, enabling 38 individuals to restart their oxygen therapy. The new 'external Oxygen stations' were used by 12. Due to our reduced capacity, we initially had to limit access to our core membership (those with Multiple Sclerosis).

After one month, we surveyed those using the Oxygen Chamber and ascertained that the majority felt it was safe to share the session with others as the safety measures in place were very comprehensive and properly enforced. A few asked to continue individually but by mid-August all users were confident in our procedures and were happy to share. This trebled our capacity, and we were able to offer therapy to our members who live with other chronic conditions.

Oxygen Therapy continued throughout the second lockdown. Between July and December, we treated 226 people.

## Sussex MS Centre

### Trustees' Report

#### *Janet's Story*

"I joined the Centre in 2006 and was diagnosed in 2003.

When I first joined I was suffering from intense pain at the back of my head mainly on the left side and felt pain down the bottom of the left ear. At first I went to acupuncture sessions weekly with Jaine and after a while the pain reduced but it took a couple of months so I carried on with this treatment attending monthly. I have had Bell's palsy on both sides of my face and trig neuralgia on the left side which started in 2013. I got another attack in 2016/2017 which wasn't too bad but the last one which started in April 2020 escalated by end of May to excruciating pain. On three very bad occasions my husband took me to A & E to hopefully find help. They tried different pain relief, but nothing eased it.

On the third visit, the doctor in A & E suggested I tried Oxygen Therapy. I hadn't used Oxygen Therapy at the Centre before but tried the outside oxygen station and it was amazing, the relief from pain took a few seconds. Now, I attend the Centre once a week to receive oxygen and it really controls the neuralgia. I do not know how I would have coped without the Centre and the amazing facilities there."

#### *Individual therapies*

Individual therapies at the Centre are used by many of our members to help with symptom management, warding off secondary disabilities and improving wellbeing. We offer shiatsu massage, physiotherapy, reflexology, massage, osteopathy, chiropody, beauty therapy, Alexander Technique, and acupuncture. We provide the administration and facilities for individual therapies, but therapists are self-employed and are paid directly by the Centre member.

Therapists give the Centre £1 room rent and charge members between £15 and £20 per session. Physiotherapy is an exception. We administer and subsidise individual physiotherapy sessions by £10 per session. Prior to closure in March, 95 individuals took 427 appointments.

Once we were confident that our Oxygen Therapy protocols were working safely and effectively, and following government and NHS guidelines, we carried out risk assessments for all our individual therapies and gradually reintroduced many of the above.

Individual therapies were restarted on the following dates:

Physiotherapy: 18th Sept

Osteopathy: 18th Sept

Foot Health: 28th Sept

Acupuncture: 10th November

Massage: 9th December

## Sussex MS Centre

### Trustees' Report

#### *Classes*

We began the year offering a programme of classes consisting of weekly Yoga, Pilates (2 sessions), Voicework, Keep fit (4 sessions), Seated exercise, Physio-gym, and Tai Chi. These classes are useful for reducing fatigue, improving balance and posture, countering muscle weakness and reducing the occurrence of muscle spasm, as well as improving wellbeing, building friendships and being an enjoyable group activity. There was also a weekly craft class. All classes are offered for free, although many members like to donate towards the cost.

As with all our services, these ceased when the building was closed in March. Prior to this, 45 individuals took part in one or more of these activities.

It was a great shock to all when the group activities we so rely on to keep us motivated and as fit and happy as possible came to a stop. Within a month our Pilates leader produced an on-line video to encourage her class attendees to continue with their exercises.

In the first week of June, we introduced the following online sessions:

- Seated yoga
- Pilates
- Exercise led by our physiotherapist
- Time out to talk

Once we had the Oxygen Therapy programme running smoothly, our actionable priorities were to facilitate remote classes and produce a plan to reintroduce in house small group activities safely.

We discussed with our members the services which they would most like re-introduced. We continued making adjustments in the gym and therapy rooms with a view to slowly and cautiously introducing limited services. We developed cleaning protocols and all class leaders were made aware of procedures.

We opened our gym and began to introduce socially distanced small group exercise classes (maximum 5) which members could book in advance.

Keep Fit: 20th October

Pilates: 20th October

Yoga: 16th December

Our classes were attended by 42 individuals during 2020.

## Sussex MS Centre

### Trustees' Report



**Shana arriving for her Gym one-to-one session**

#### *Social Activities*

There is a communal café, which is normally the hub of the Centre. It provides an invaluable forum for members and carers to share knowledge, experiences, and advice. Many friendships develop and the social forum encourages participation. Our trustees often join members over refreshments which ensures our members feel valued and their feedback is welcomed.

This area usually houses a library of current literature on medical research, drug therapies and other sources of support provided by our local MS Society, other charities, and support agencies. However, we have had to close and clear the communal café to lessen the chance of COVID infection within the Centre.

A great strength of our community is the active and inclusive social component, encouraging peer support and a feeling of belonging. We have a volunteer led Social Committee that organises many events during the year, including monthly weekend socials. This year, of course, most had to be cancelled but prior to the March lockdown we held two sold out events, a Burns Supper, and a Quiz Night with Fish 'n Chips, both hosting over 50 people.

## Sussex MS Centre

### Trustees' Report

#### ***Benefits advice***

Many of our members are entitled to financial support to help them manage their daily lives. MS can cause cognitive problems and fatigue is often triggered by stress. We have a volunteer team who work with our members to support them in accessing their entitlements. In 2020 12 members were supported by our team.

#### ***Talks and Workshops***

We are always keen to share expert advice with our members and plan a range of talks and workshops. We hosted a talk on The Therapeutic Use of CBD Oil, and another on Managing Bladder and Bowel Challenges. Unfortunately talks planned after March have all been postponed.

#### ***Staying in touch through lockdowns***

Many of our members are vulnerable to isolation and rely on our Centre for social contact as well as for their physical health.

In March we wrote to every member giving advice on how to contact us, signposting them to support services and ensuring we had current contact details. We have continued to send out information and advice bulletins throughout the year, either via email or by post depending on each members' needs. We host a lively Facebook page and group and a Twitter feed which has helped to keep many connected.

We set up a help line that was monitored by a member of staff so were able to respond to a variety of queries and staff and volunteers kept in telephone contact with over 150 members.

#### ***Working with others***

Our charity is a member of MS National Therapy Centres Ltd, an umbrella body which facilitates networking amongst Centres. They have been a great support during COVID, enabling sharing of best practice. Our staff visited another member of MS National, Chilterns MS Centre.

In January 2020 we had an initial meeting with Peter Kottlar, Executive MD of Complex Commissioning at Sussex Clinical Commissioning Group to begin building closer links with the NHS.

We have close links with many local community groups and companies who provide invaluable support.

#### ***How we improved***

Inevitably, the spread of the Coronavirus had a drastic impact on our plans for 2020. We had to cancel many planned events, particularly our new and exciting series of specialist talks. However, we developed our use of remote services and new ways of supporting our members, staff and volunteers through the crisis and expect to continue with some of these in the future.

Our new protocols developed over the course of the year will also be of benefit in the future, enabling us to better limit the spread of everyday infections such as the common cold.

# Sussex MS Centre

## Trustees' Report

### **Financial review**

The charity receives income from three main sources. These are general donations, donations towards services and from fundraising activities. Our donations towards services dropped significantly during 2020, and most formal fundraising events were cancelled due to the pandemic.

Income from unrestricted funds was £137,445 (2019 £162,199) and restricted funds £19,442 (2019 £1,400). Resources expended were £188,118 (2019 £218,194). At 31 December 2020, total funds were £191,923 (2019 £223,154).

During the year spending on direct charitable activities represented 88.5% of total expenditure (2019 87.8%).

Our heartfelt thanks go out to all our members, community groups, local industry and charitable trusts who helped the Centre throughout the year, ensuring we remained sustainable and ready to reintroduce all our services as soon as it is safe to do so.

### ***Policy on reserves***

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. The trustees will continue to review the financial affairs of the charity with the aim to increase income, cut costs and to improve overall control of its operations. The trustees consider that the present level of funding will be adequate to support the continuation of the charity and for it to fulfil its obligations. The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets, 'free reserves', held by the charity should be between 3 to 6 months of core running costs. Budgeted running costs for 2020, based on 2019 actual amounts, is £190,000 and therefore the target is £47,500 to £95,000 in unrestricted funds. At 31 December the actual free reserves were £58,000 which represents just over three months running costs.

### **Plans for future periods**

#### ***Aims and key objectives for future periods***

Our key objective for 2021 is to ensure that we remain sustainable as we pull on through the storm that is COVID gradually introducing more services as and when are able according to government guidelines.

We will be recruiting a third member of staff who will have responsibility for communication with our members, community and trust fundraising, marketing and assisting with the day- to-day running of the Centre as required.

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

#### ***Nature of governing document***

The charity is constituted as a company by guarantee, and is therefore governed by a memorandum and articles of association, amended in 2020.

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

All directors of the company are also trustees of the charity, and there are no other trustees. The Board has the power to appoint additional trustees as it considers fit to do so.

#### ***Induction and training of trustees***

All trustees are already familiar with the practical work of the charity. Short training sessions (if required) to familiarise new trustees with the charity and the context within which it operates are provided by the Centre Manager and Trustees.

## Sussex MS Centre

### Trustees' Report

#### *Organisational structure*

The charity is managed by a Board of Trustees which meets on a bi-monthly basis with additional meetings as required. The Board is predominantly made up of people with Multiple Sclerosis. There is a full time Centre Manager who works closely with the Board. There is a full time Support Officer.

There are sub-committees of volunteers that focus on finance and social events organisation.

#### **Financial instruments**

#### *Objectives and policies*

The trustees actively review the major risks that the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with the annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

#### **Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

#### **Disclosure of information to auditor**

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

#### **Reappointment of auditor**

The auditors Hodson & Co are deemed to be reappointed under section 487(2) of the Companies Act 2006.

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

.....  
A Taylor  
Company Secretary

## Sussex MS Centre

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Sussex MS Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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

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

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

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

.....  
A Taylor  
Company Secretary

## Sussex MS Centre

### Independent Auditor's Report to the Members of Sussex MS Centre

#### Opinion

We have audited the financial statements of Sussex MS Centre (the 'charity') for the year ended 31 December 2020, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Sussex MS Centre

### Independent Auditor's Report to the Members of Sussex MS Centre

#### Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

#### Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 15), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

#### [Detecting irregularities, including fraud](#)

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Sussex MS Centre

### Independent Auditor's Report to the Members of Sussex MS Centre

#### *Identifying and assessing potential risks related to irregularities*

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- We obtained an understanding of the legal and regulatory requirements applicable to the Charity and considered that the most significant are the Companies Act 2006 and UK taxation legislation.
- We obtained an understanding of how the Charity complies with these requirements by discussions with management and those charged with governance.
- We considered the nature of the industry and sector, control environment and business performance including the design of the Charity's remuneration policies, bonus levels and performance targets.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: revenue recognition and restricted fund allocation. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

#### *Audit response to risks identified*

As a result of performing the above, we identified total income as a key audit matter related to the potential risk of fraud.

Our procedures to respond to risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- Reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC;
- In addressing the identified revenue fraud risk: testing the revenue system software controls and vouching a sample of donations income to supporting documentation and remittances; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

#### *Context of the ability of the audit to detect fraud or breaches of law or regulations*

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations. If a breach of operational regulations is not disclosed to us or evident from relevant correspondence, an audit will not detect that breach.

## Sussex MS Centre

### Independent Auditor's Report to the Members of Sussex MS Centre

#### Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....  
Matthew Hodson (Senior Statutory Auditor)  
For and on behalf of Hodson & Co, Statutory Auditor

Wiston House  
1 Wiston Avenue  
Worthing  
West Sussex  
BN14 7QL

Date:.....

## Sussex MS Centre

### 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 £	Restricted £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	86,347	19,442	105,789
Charitable activities	4	48,212	-	48,212
Other trading activities	5	1,807	-	1,807
Investment income	6	1,079	-	1,079
Total Income		<u>137,445</u>	<u>19,442</u>	<u>156,887</u>
<b>Expenditure on:</b>				
Costs of generating donations and legacies	7	(19,737)	-	(19,737)
Costs of trading activities	7	(1,889)	-	(1,889)
Charitable activities	8	(148,462)	(18,030)	(166,492)
Total Expenditure		<u>(170,088)</u>	<u>(18,030)</u>	<u>(188,118)</u>
Net (expenditure)/income		<u>(32,643)</u>	<u>1,412</u>	<u>(31,231)</u>
Net movement in funds		(32,643)	1,412	(31,231)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>223,154</u>	-	<u>223,154</u>
Total funds carried forward	20	<u><u>190,511</u></u>	<u><u>1,412</u></u>	<u><u>191,923</u></u>

The notes on pages 23 to 34 form an integral part of these financial statements.

## Sussex MS Centre

### 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 £	Restricted £	Total 2019 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	71,146	1,400	72,546
Charitable activities	4	58,189	-	58,189
Other trading activities	5	31,729	-	31,729
Investment income	6	1,135	-	1,135
Total Income		<u>162,199</u>	<u>1,400</u>	<u>163,599</u>
<b>Expenditure on:</b>				
Costs of generating donations and legacies	7	(25,509)	-	(25,509)
Costs of trading activities	7	(1,173)	-	(1,173)
Charitable activities	8	(186,597)	(4,915)	(191,512)
Total Expenditure		<u>(213,279)</u>	<u>(4,915)</u>	<u>(218,194)</u>
Net expenditure		(51,080)	(3,515)	(54,595)
Transfers between funds		<u>220</u>	<u>(220)</u>	<u>-</u>
Net movement in funds		(50,860)	(3,735)	(54,595)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>274,014</u>	<u>3,735</u>	<u>277,749</u>
Total funds carried forward	20	<u><u>223,154</u></u>	<u><u>-</u></u>	<u><u>223,154</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2019 is shown in note 20.

The notes on pages 23 to 34 form an integral part of these financial statements.

## Sussex MS Centre

### (Registration number: 02319928) Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	14	43,427	87,128
<b>Current assets</b>			
Stocks	15	103	315
Debtors	16	952	4,149
Cash at bank and in hand	17	<u>156,667</u>	<u>145,243</u>
		157,722	149,707
<b>Creditors: Amounts falling due within one year</b>	18	<u>(9,226)</u>	<u>(13,681)</u>
<b>Net current assets</b>		<u>148,496</u>	<u>136,026</u>
<b>Net assets</b>		<u>191,923</u>	<u>223,154</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	20	1,412	-
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>190,511</u>	<u>223,154</u>
<b>Total funds</b>	20	<u>191,923</u>	<u>223,154</u>

The financial statements on pages 20 to 34 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....  
C J P Ash-Edwards  
Trustee

The notes on pages 23 to 34 form an integral part of these financial statements.

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 1 Charity status

The charity is limited by share capital, incorporated in .

The address of its registered office is:

Southwick Recreation Ground

Croft Avenue

Southwick

West Sussex

BN42 4AB

[Authorised for issue date](#)

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### Basis of preparation

Sussex MS Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from approving these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to continue as a going concern.

The trustees have assessed the impact of the Covid-19 virus and it is difficult to evaluate with any certainty the potential outcome on the charity's activities. However, the trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future. The financial statements have therefore been prepared on a going concern basis.

##### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### **Judgements**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Gifts in kind***

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

#### ***Gift aid***

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

#### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### *Charitable activities*

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

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Long leasehold property	over the term of the lease
Fixtures and fittings	over 5 years
Equipment	over 5 years

#### **Stock**

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### Pensions and other post retirement obligations

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### Financial instruments

##### Classification

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### 3 Income from donations and legacies

	Unrestricted funds		Restricted funds £	Total funds £
	Designated £	General £		
Donations and legacies;				
Donations from companies, trusts and similar proceeds	-	29,483	19,442	48,925
Donations from individuals	350	47,026	-	47,376
Gift aid reclaimed	-	3,270	-	3,270
Regular giving and capital donations	-	5,756	-	5,756
Other income from donations and legacies	-	462	-	462
<b>Total for 2020</b>	<b>350</b>	<b>85,997</b>	<b>19,442</b>	<b>105,789</b>
<b>Total for 2019</b>	<b>-</b>	<b>71,146</b>	<b>1,400</b>	<b>72,546</b>

#### 4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Centre costs	48,212	48,212
<b>Total for 2020</b>	<b>48,212</b>	<b>48,212</b>
<b>Total for 2019</b>	<b>58,189</b>	<b>58,189</b>

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 5 Income from other trading activities

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Trading income;		
Sales of goods and services	1,051	1,051
Property rental income	756	756
<b>Total for 2020</b>	<b>1,807</b>	<b>1,807</b>
<b>Total for 2019</b>	<b>31,729</b>	<b>31,729</b>

#### 6 Investment income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income;		
Interest receivable on bank deposits	1,079	1,079
<b>Total for 2020</b>	<b>1,079</b>	<b>1,079</b>
<b>Total for 2019</b>	<b>1,135</b>	<b>1,135</b>

#### 7 Expenditure on raising funds

##### a) Costs of generating donations and legacies

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Other direct costs of generating voluntary income		19,737	19,737
<b>Total for 2020</b>		<b>19,737</b>	<b>19,737</b>
<b>Total for 2019</b>		<b>25,509</b>	<b>25,509</b>

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### b) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Costs of goods sold		1,889	1,889
<b>Total for 2020</b>		1,889	1,889
<b>Total for 2019</b>		1,173	1,173
			<b>Total costs £</b>

#### 8 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Centre costs		113,970	6,550	120,520
Oxygen therapy treatment costs		11,483	2,176	13,659
Other therapy treatments		9,996	5,478	15,474
Allocated support costs		13,013	3,826	16,839
<b>Total for 2020</b>		148,462	18,030	166,492
<b>Total for 2019</b>		186,597	4,915	191,512

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>9 Net incoming/outgoing resources</b>		
Net outgoing resources for the year include:		<b>Total expenditure</b>
		<b>£</b>
Depreciation of tangible fixed assets	43,309	43,939

#### 10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

##### **M Bennett**

£83 (2019: £656) of expenses were reimbursed to M Bennett during the year.

Travel and accommodation expenses. Consumables.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

#### 11 Staff costs

The aggregate payroll costs were as follows:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Staff costs during the year were:</b>		
Wages and Salaries	63,327	68,491
Social Security Costs	2,217	1,375
Employer Contributions to Pension Plans	1,542	1,812
	67,086	71,678

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	<b>2020</b>	<b>2019</b>
	<b>No</b>	<b>No</b>
Number of Administration Staff	2	2
Number of Management Staff	1	1
	3	3

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

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

During the year the charity made the following transactions with key management personnel:

**J Taylor**

£10 (2019: £722) of expenses were reimbursed during the year.

Telephone expenditure

**A Dunn**

£45 (2019: £Nil) of expenses were reimbursed during the year.

Mileage claim

**EJ Stuttard**

£315 (2019: £623) of expenses were reimbursed during the year.

Consumables

#### 12 Auditors' remuneration

	2020 £	2019 £
<b>Other fees to auditors</b>		
Audit-related assurance services	<u>2,700</u>	<u>2,700</u>

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 January 2020	281,188	25,465	306,653
Disposals	-	(5,420)	(5,420)
At 31 December 2020	281,188	20,045	301,233
<b>Depreciation</b>			
At 1 January 2020	198,785	20,740	219,525
Charge for the year	41,201	2,107	43,308
Eliminated on disposals	-	(5,027)	(5,027)
At 31 December 2020	239,986	17,820	257,806
<b>Net book value</b>			
At 31 December 2020	41,202	2,225	43,427
At 31 December 2019	82,403	4,725	87,128

#### 15 Stock

	2020 £		2019 £
Stocks	103		315

#### 16 Debtors

	2020 £		2019 £
Prepayments	952		235
Accrued income	-		3,914
	952		4,149

#### 17 Cash and cash equivalents

	2020 £		2019 £
Cash on hand	150		-
Cash at bank	11,862		6,666
Short-term deposits	144,655		138,577
	156,667		145,243

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 18 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	3,512	8,748
Other taxation and social security	1,603	1,592
Other creditors	787	641
Accruals	3,324	2,700
	9,226	13,681

#### 19 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,542 (2019 - £1,812).

#### 20 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2020 £
<b>Unrestricted funds</b>					
<i>General</i>					
General Funds	145,154	137,095	(169,738)	(12,000)	100,511
<i>Designated</i>					
Building Project Reserve	78,000	-	-	12,000	90,000
Brian and Sheila Slater	-	350	(350)	-	-
	78,000	350	(350)	12,000	90,000
<b>Total unrestricted funds</b>	223,154	137,445	(170,088)	-	190,511
<b>Restricted funds</b>					
Ernest Kleinwort	-	3,000	(3,000)	-	-
BLCCTF	-	2,000	(2,000)	-	-
Sussex Community Fund	-	3,900	(3,900)	-	-
WSCC	-	744	(744)	-	-
National Lottery	-	9,798	(8,386)	-	1,412
<b>Total restricted funds</b>	-	19,442	(18,030)	-	1,412
<b>Total funds</b>	223,154	156,887	(188,118)	-	191,923

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2019 £ (As restated)
<b>Unrestricted funds</b>					
<i>General</i>					
General Funds	196,014	162,199	(213,279)	220	145,154
<i>Designated</i>					
Building Project Reserve	78,000	-	-	-	78,000
<b>Total unrestricted funds</b>	<u>274,014</u>	<u>162,199</u>	<u>(213,279)</u>	<u>220</u>	<u>223,154</u>
<b>Restricted</b>					
Building Project Reserve	2,652	-	-	(2,652)	-
Equipment	1,083	-	(4,915)	3,832	-
Hoist Table	-	1,400	-	(1,400)	-
<b>Total restricted funds</b>	<u>3,735</u>	<u>1,400</u>	<u>(4,915)</u>	<u>(220)</u>	<u>-</u>
<b>Total funds</b>	<u><u>277,749</u></u>	<u><u>163,599</u></u>	<u><u>(218,194)</u></u>	<u><u>-</u></u>	<u><u>223,154</u></u>

The Centre Costs fund is a restricted fund set up specifically to equip the centre to ensure it's general needs can be met.

The Building Project reserve is for the future development of the charity's buildings and infrastructure.

The Equipment fund is used to buy essential equipment for use by the members.

#### 21 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2020 £
Tangible fixed assets	43,427	43,427
Current assets	157,722	157,722
Current liabilities	(9,226)	(9,226)
<b>Total net assets</b>	<u><u>191,923</u></u>	<u><u>191,923</u></u>

#### 22 Analysis of net funds

	At 1 January 2020 £	Financing cash flows £	At 31 December 2020 £
Cash at bank and in hand	145,243	11,424	156,667
	<u>145,243</u>	<u>11,424</u>	<u>156,667</u>