

Registered number: 02339750

Charity number: 801382



**KENT MULTIPLE SCLEROSIS THERAPY
CENTRE LTD**

(A company limited by guarantee)

UNAUDITED

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

KENT MULTIPLE SCLEROSIS THERAPY CENTRE LTD
(A company limited by guarantee)

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KENT MULTIPLE SCLEROSIS THERAPY CENTRE LTD
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Trustees

Ms S Wilding (resigned 31 January 2023)
Mr D J Bailey
Mrs J Tompkins
Mrs H Brian
Mrs I Neitsch
Mr J Limmer, Chair
Mr A Cleur
Mr P Connolly
Mr I Padda (appointed 1 January 2023)
Ms L Ellis (appointed 27 January 2023)

Company registered number

02339750

Charity registered number

801382

Registered office

Bradbury House
Merton Lane (North)
Canterbury
Kent
CT4 7DZ

Company secretary

Mr J Limmer

Chief executive officer

Mr S Goddard (appointed 10 January 2022)

Accountants

Magee Gammon
Chartered Accountants
Henwood House
Henwood
Ashford
Kent
TN24 8DH

KENT MULTIPLE SCLEROSIS THERAPY CENTRE LTD
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report together with the financial statements of the Kent Multiple Sclerosis Therapy Centre Limited for the period 1 January 2022 to 31 December 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and activities

a. Policies and objectives

The charity is governed by its Memorandum and Articles of Association and aims to promote the relief of persons in the county of Kent who live with Multiple Sclerosis (MS) and other neurological conditions by any lawful means and in particular and without prejudice to the generality of the foregoing:

- to provide advice, guidance and moral and practical support for persons living with MS
- to provide therapy (including oxygen therapy) for persons living with MS or other similar symptoms or conditions

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities for achieving objectives

To ensure the charitable company's aims are met, the charitable company has a general policy to bring together persons living with MS and persons interested or more widely affected by MS.

The charitable company administers and equips a centre for the provision of therapies. "Active" members are required to pay for membership to the centre, thereafter full members are asked for a donation contributing to the operating costs/cost of therapy and associate members are required to pay a fixed charge albeit one well below the market rate. The centre also raises funds through events and donations.

The major source of funds comes from the enormous support that the charity receives from Trusts and Foundations without whom the centre would not exist.

There have been no material changes in these policies since the last report.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

a. Review of activities

The charitable company has continued its main objective of providing a range of therapies, support and advice to those with MS, their families and carers.

2022 was the eighth year of operation in the New Centre which continues to provide a state of the art facility to its users and consequently the principal therapies of High Dose Oxygen Therapy, Physiotherapy, Reflexology, Acupuncture and Hydrotherapy have all remained in strong demand.

The Centre also continues to treat a range of non-MS conditions with High Dose Oxygen Therapy including some life long conditions such as fibromyalgia, cancer, post-operative wounds and sports injuries, the income from which assists in the subsidising of its services to members with MS.

Continual investment in Centre staff has further strengthened the offering available to Centre users. We additionally have recruited 4 new Trustees to fill skill vacancies.

As at the end of 2022 the Charity served 352 MS members and 280 Associate members.

The Trustees wish to record their grateful thanks to our volunteers and others who willingly donate their time and services to our cause. Their wonderful support ensures that the New Centre continues to provide care and support to members and will continue to do so for the foreseeable future.

b. Public awareness

The Trustees and the Executive Team continue to promote awareness of the Centre within the local community.

c. Public benefit

The trustees have complied with their duty to have regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

The activities of the charity are directed to providing significant support for those with MS and other similar conditions both through treatment and therapy, informal advice and peer support.

Any contribution made towards the running costs of the charity is at the discretion of the member with MS and all MS Members have the opportunity to benefit from the activities of the charity without charge. The balance of the running cost is subsidised through its fundraising and income generation activities.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance (continued)

d. Achievements and performance overview

Kent MS Therapy Centre continues to extend the scope of therapies on offer. In 2022 the charity delivered a total of 7,603 sessions of therapy. A summary is shown below.

Therapy Data	Total Sessions	Total Attendances	Total Distinct Attendees	Distinct MS Attendees	Distinct Non-MS / No condition
Oxygen Therapy	2,541	4,982	240	109	131
Complementary Therapies (incl. acupuncture, massage, reflexology)	2,133	2,151	197	128	69
Hydrotherapy Pool Therapies (hydrotherapy, aqua yoga, swimming)	1,303	1,864	140	87	53
Physiotherapy (land based) therapies (physiotherapy, gym, Pilates)	1,006	1,682	171	124	47
MS Click & Connect (online activity programme)	175	973	50	41	9
Counselling	223	223	39	33	6
APS Therapy	127	127	16	14	2
Podiatry	61	61	49	42	7
Singing Group Therapy	29	168	12	7	5
Other	5	25	24	19	5
Total	7,603	12,256	938	604	334

As we attract more Members with MS and extend our therapy offering the level of subsidy required to support our therapies increases. Fundraising and sustainable income generation becomes ever more important.

e. Fundraising and income generation

	<u>Restricted Funds</u> <u>2022</u>	<u>Unrestricted</u> <u>Funds 2022</u>	<u>Total Funds</u> <u>2022</u>	<u>Total Funds</u> <u>2021</u>
Donations and legacies	132,275	384,706	516,981	370,519
Charitable activities	-	17,242	17,242	13,692
Other trading activities	300	76,603	76,903	84,154
Investments	-	207	207	40
Other income	-	1,196	1,196	2,973
Total income	132,575	479,954	612,529	471,378

KENT MULTIPLE SCLEROSIS THERAPY CENTRE LTD
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

The charitable company has maintained a tight control on expenditure throughout the year. It seeks to maintain a reserve account which is equivalent to 3 months running costs, whilst recognising that after a challenging year, it will take time to build reserves to this level.

General review

Incoming resources for the year amounted to £612,529 (2021: £471,378) with expenditure totalling £700,761 (2021: £586,492) resulting in a deficit of £88,232 (2021: £115,114).

It is the Trustees intention to apply all funds received in any one year whilst maintaining an appropriate level of unrestricted reserves in accordance with the policy.

Revenue Funding

The charitable company continues to be heavily reliant upon donations and fundraising for its income along with vital income from non-MS Oxygen Therapy. The income from donations has been at its most critical this year as fundraising activities through events and community fundraising along with other income generating activities has substantially curtailed during the first quarter of 2022 as we exited from the COVID pandemic. The charity is enormously grateful for the support it has received.

The charity is also grateful to its staff, therapists and volunteers who have assisted with income generating activities.

Restricted funds for specific projects have been received during the year from the following sources:

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

<u>Restricted Funds Received in 2022</u>	<u>Amount</u>	<u>Purpose</u>
Sir Jules Thorn Charitable Trust	£1,750	Oxygen Therapy
Arnold Clark Community Fund	£1,000	Oxygen Therapy
Rotary Club of Canterbury	£300	Oxygen Therapy
Whitehead Monckton Charitable Foundation	£1,500	Oxygen Therapy
The February Foundation	£5,000	Oxygen Therapy
The Grace Trust	£1,000	Oxygen Therapy
Kent Community Foundation - Annual Application	£5,000	Oxygen Therapy
F B Coales No.4 (Family) Trust	£3,000	Oxygen Therapy
The Philip and Connie Phillips Foundation	£5,000	Oxygen Therapy
The Loveday Charitable Trust	£675	Physiotherapy and Hydrotherapy
The Reed Foundation (Big Give Champion Funder)	£1,875	Physiotherapy and Hydrotherapy - Employment and therapists' costs
The Roger De Haan Charitable Trust	£7,500	Physiotherapy and Hydrotherapy - Aqua Yoga costs
Charlotte Marshall Charitable Trust	£500	Physiotherapy and Hydrotherapy
MS Awareness Week Restricted Donations	£1,006	Physiotherapy and Hydrotherapy - Hydrotherapy costs
The James Tudor Foundation	£5,000	Physiotherapy and Hydrotherapy
Mike Butcher Donation	£30,000	Physiotherapy and Hydrotherapy - Hydrotherapy Suite (Non-staff costs)
The William Brake Foundation	£15,000	Physiotherapy and Hydrotherapy - Hydrotherapy pool costs
The Childwick Trust	£10,000	Physiotherapy and Hydrotherapy
The Henry Smith Charity	£5,000	Physiotherapy and Hydrotherapy
The Hospital Saturday Fund	£2,000	Physiotherapy and Hydrotherapy
Cantiacorum Foundation	£2,500	Complementary Therapies
The Big Give 2022 individual donations	£4,900	Complementary Therapies
Cornwallis East Kent Freemasons' Charity	£1,500	Counselling - East Kent Province
The Beerling Foundation	£1,500	Counselling
The Mrs Smith and Mount Trust	£3,000	Counselling
The Sir James Roll Charitable Trust	£1,000	MS Click & Connect
Souter Charitable Trust	£3,000	MS Click & Connect
Canterbury City Council	£1,700	Other - Utilities costs
Screwfix Foundation	£4,990	Other - redecoration of social area and oxygen therapy suite
NFU	£6,379	Other - Parkinson's Project

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 5 March 1993. The company is a registered charity, number 801382.

The principal object of the company is the provision of services and support to aid and improve the condition of those living with Multiple Sclerosis.

b. Methods of appointment or election of Trustees

Trustees are appointed or reappointed at the Company Annual General Meeting and, under the Articles of Association, hold office for a term of three years and are eligible for re-election for a maximum of three terms with the option to extend this in special circumstances.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management (continued)

c. Organisational structure and decision making

The board of trustees is responsible for governance of the charity and generally meets every month. The board sets the strategic direction and policy for the charity, agrees an annual budget, and monitors performance against it. The day-to-day management of the Centre is the responsibility of the Executive team.

d. Risk management

The Trustees have assessed the major risks to which the company is exposed, those related to the operations and finances of the company and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

The support we have had from our donors and sponsors has been unparalleled and very much appreciated; the centre remains in reasonable financial health considering the challenges imposed on fund raising. A strategic review of our approach to fundraising was undertaken and this has been turned from strategy into action during 2022 by the executive team.

We remain confident as Trustees that the centre will continue to improve and grow to better support the lives of people living with MS in Kent.

Future developments

Kent MS Therapy Centre continues to work to make more people with MS in Kent aware of the Centre and understand how it can help. Activities towards this aim include collaboration with existing MS support groups such as the MS Society, MS Trust, profile raising amongst NHS specialised groups and clinicians and more effective use of social media, along with continued relationships with mainstream media.

Our strategy to 2025 is built on three pillars:

1. Improve our financial sustainability by maximising the income from the Centre's building, alongside a new fundraising strategy focusing on multi-year donations.
2. Deliver support for more people with MS (and other conditions) across Kent by delivering therapies from other locations, in addition to the Centre in Canterbury.
3. Become recognised as a Centre of Excellence: providing leadership in the provision of care and being recognised as an organisation that continues to learn by seeking out knowledge and expertise in the wider community.

The executive team have made progress on all 3 pillars of our strategy during 2022. We are delighted with the collaboration with Parkinson's UK, the University of Kent and Christchurch University. We will work hard to ensure that the integration of the Parkinson's Centre for Integrated Therapies into the Centre delivers positive benefits for our members and the long-term viability of the Charity. As well as using spare therapy sessions the collaboration with PCIT will allow us to add to the range of therapies that we offer and extend our opening hours.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Our Mission

"Improving the lives of those living with MS in Kent"

The Centre aims to radically improve the lives of those with Multiple Sclerosis, their families and those who care for them.

We aim to:

1. Provide a range of complementary therapies and specialist clinics,
2. Give advice, support and information to those living with MS, their carers and families, in an environment which encourages mutual support and friendship,
3. Be a Centre of Excellence which enables self-management of the condition,
4. The Centre welcomes people throughout Kent.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company 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).

Company law requires the Trustees to prepare financial statements for each financial . 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 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 then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 28 June 2023 and signed on their behalf by:


Mrs J Tompkins


Mr J Limmer

KENT MULTIPLE SCLEROSIS THERAPY CENTRE LTD
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**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

**Independent examiner's report to the Trustees of Kent Multiple Sclerosis Therapy Centre Ltd
(the company')**

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 December 2022.

Responsibilities and basis of report

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Signed:



Roland Parry FCA

Dated: 28 June 2023

Magee Gammon
Chartered Accountants

KENT MULTIPLE SCLEROSIS THERAPY CENTRE LTD
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	132,275	384,706	516,981	370,519
Charitable activities	4	-	17,242	17,242	13,692
Other trading activities	5	300	76,603	76,903	84,154
Investments	6	-	207	207	40
Other income	7	-	1,196	1,196	2,973
Total income		132,575	479,954	612,529	471,378
Expenditure on:					
Charitable activities	8	98,991	601,770	700,761	586,492
Total expenditure		98,991	601,770	700,761	586,492
Net income/(expenditure)		33,584	(121,816)	(88,232)	(115,114)
Transfers between funds	17	(6,759)	6,759	-	-
Net movement in funds		26,825	(115,057)	(88,232)	(115,114)
Reconciliation of funds:					
Total funds brought forward		8,345	1,572,321	1,580,666	1,695,780
Net movement in funds		26,825	(115,057)	(88,232)	(115,114)
Total funds carried forward		35,170	1,457,264	1,492,434	1,580,666

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 28 form part of these financial statements.

KENT MULTIPLE SCLEROSIS THERAPY CENTRE LTD

(A company limited by guarantee)

REGISTERED NUMBER: 02339750

**BALANCE SHEET
AS AT 31 DECEMBER 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	1,394,078	1,426,645
Current assets			
Debtors	14	3,859	2,379
Cash at bank and in hand		103,342	162,081
		<u>107,201</u>	<u>164,460</u>
Creditors: amounts falling due within one year	15	(8,845)	(10,439)
Net current assets		<u>98,356</u>	<u>154,021</u>
Total net assets		<u><u>1,492,434</u></u>	<u><u>1,580,666</u></u>
Charity funds			
Restricted funds	17	35,170	8,345
Unrestricted funds	17	1,457,264	1,572,321
Total funds		<u><u>1,492,434</u></u>	<u><u>1,580,666</u></u>

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 28 June 2023 and signed on their behalf by:


Mrs J Tompkins


Mr J Limmer

The notes on pages 12 to 28 form part of these financial statements.

KENT MULTIPLE SCLEROSIS THERAPY CENTRE LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. General information

The Kent Multiple Sclerosis Therapy Centre Limited is a private company, limited by guarantee, incorporated in England and Wales. The company registration number is 02339750.

The registered office address is Bradbury House, Merton Lane (North), Canterbury, Kent, CT4 7DZ.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Kent Multiple Sclerosis Therapy Centre Ltd 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.

2.2 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the company, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, as below.

Depreciation is provided on the following bases:

Buildings	- 2% straight line basis
Plant and machinery	- 10% straight line basis
Fixtures and fittings	- 20% reducing balance basis
Computer equipment	- 33.3% straight line basis

2.6 Debtors

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

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The company 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.

2.10 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.11 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

3. Income from donations and legacies

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations	35,906	60,144	96,050	55,110
Legacies	-	37,394	37,394	7,161
Grants	96,369	133,750	230,119	214,857
Treatment donations	-	153,418	153,418	93,391
Total 2022	<u>132,275</u>	<u>384,706</u>	<u>516,981</u>	<u>370,519</u>
<i>Total 2021</i>	<u>97,438</u>	<u>273,081</u>	<u>370,519</u>	

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Membership subscriptions	17,242	17,242	13,692
<i>Total 2021</i>	<u>13,692</u>	<u>13,692</u>	

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5. Income from other trading activities

Income from fundraising events

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Fundraising events	300	51,976	52,276	69,676
Sale of goods and literature	-	24,627	24,627	14,478
	<u>300</u>	<u>76,603</u>	<u>76,903</u>	<u>84,154</u>
<i>Total 2021</i>	<u>200</u>	<u>83,954</u>	<u>84,154</u>	

6. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Investment income	207	207	40
	<u>207</u>	<u>207</u>	
<i>Total 2021</i>	<u>40</u>	<u>40</u>	

7. Other incoming resources

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Solar panels	1,196	1,196	2,973
	<u>1,196</u>	<u>1,196</u>	
<i>Total 2021</i>	<u>2,973</u>	<u>2,973</u>	

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8. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Charitable activities	98,991	601,770	700,761	586,492
	<u>98,991</u>	<u>601,770</u>	<u>700,761</u>	
<i>Total 2021</i>	<u>141,813</u>	<u>444,679</u>	<u>586,492</u>	

9. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Charitable activities	295,161	405,600	700,761	586,493
	<u>295,161</u>	<u>405,600</u>	<u>700,761</u>	
<i>Total 2021</i>	<u>281,656</u>	<u>304,837</u>	<u>586,493</u>	

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9. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Wages and salaries	91,611	91,611	74,291
Fundraising costs	22,613	22,613	19,397
Costs of goods sold	6,681	6,681	1,706
Maintenance of equipment and buildings	36,300	36,300	37,632
Oxygen	18,639	18,639	16,333
Physiotherapy, reflexology & counselling	70,918	70,918	74,312
Training courses	4,843	4,843	2,724
Depreciation	39,326	39,326	50,940
Governance costs	4,230	4,230	4,321
	<u>295,161</u>	<u>295,161</u>	<u>281,656</u>
<i>Total 2021</i>	<u>281,656</u>	<u>281,656</u>	

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9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Wages and salaries	312,554	312,554	225,559
Travelling expenses	1,333	1,333	94
Cleaning and general costs	22,023	22,023	23,075
Printing, postage, stationery & copies	1,094	1,094	878
Advertising & recruitment	5,910	5,910	1,485
Telephone	6,522	6,522	6,577
Insurance	7,431	7,431	5,002
Rent and rates	1,000	1,000	3,995
Light and heat	25,160	25,160	11,857
Licences and subscriptions	10,283	10,283	12,777
Bank charges	3,475	3,475	4,233
Computer and website expenses	8,039	8,039	8,695
Sundry expenses	776	776	610
	<u>405,600</u>	<u>405,600</u>	<u>304,837</u>
<i>Total 2021</i>	<u>304,837</u>	<u>304,837</u>	

10. Independent examiner's remuneration

	2022 £	<i>2021 £</i>
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	<u>1,920</u>	<u>1,920</u>

11. Staff costs

	2022 £	<i>2021 £</i>
Wages and salaries	368,547	276,651
Social security costs	27,425	17,332
Contribution to defined contribution pension schemes	8,193	5,867
	<u>404,165</u>	<u>299,850</u>

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11. Staff costs (continued)

The average number of persons employed by the company during the year was as follows:

	2022	<i>2021</i>
	No.	<i>No.</i>
Employees	18	<i>15</i>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022	<i>2021</i>
	No.	<i>No.</i>
In the band £60,001 - £70,000	1	<i>-</i>

The key management personnel of the Charity comprise the Trustees and the Chief Executive. The total employee benefits of the key management personnel of the Charity was £61,611 (2021: £Nil).

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - £NIL).

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13. Tangible fixed assets

	Long-term leasehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation					
At 1 January 2022	1,585,775	132,736	73,105	47,420	1,839,036
Additions	-	6,759	-	-	6,759
At 31 December 2022	<u>1,585,775</u>	<u>139,495</u>	<u>73,105</u>	<u>47,420</u>	<u>1,845,795</u>
Depreciation					
At 1 January 2022	215,465	100,171	52,942	43,813	412,391
Charge for the year	21,332	10,584	4,029	3,381	39,326
At 31 December 2022	<u>236,797</u>	<u>110,755</u>	<u>56,971</u>	<u>47,194</u>	<u>451,717</u>
Net book value					
At 31 December 2022	<u>1,348,978</u>	<u>28,740</u>	<u>16,134</u>	<u>226</u>	<u>1,394,078</u>
At 31 December 2021	<u>1,370,310</u>	<u>32,565</u>	<u>20,163</u>	<u>3,607</u>	<u>1,426,645</u>

14. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	1,035	130
Prepayments and accrued income	2,824	2,249
	<u>3,859</u>	<u>2,379</u>

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15. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	6,462	2,058
Other creditors	641	3,719
Accruals and deferred income	1,742	4,662
	<u>8,845</u>	<u>10,439</u>

16. Financial instruments

	2022	2021
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>103,342</u>	<u>162,081</u>

Financial assets measured at fair value through income and expenditure comprise of cash at bank and in hand.

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17. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Unrestricted funds					
Designated funds					
Designated Funds	1,426,645	-	-	(32,567)	1,394,078
General funds					
General Funds	145,676	479,954	(601,770)	39,326	63,186
Total Unrestricted funds	1,572,321	479,954	(601,770)	6,759	1,457,264
Restricted funds					
Complementary Therapies	-	7,400	(2,500)	-	4,900
Core Costs	-	1,700	(1,700)	-	-
Counselling	1,335	6,000	(5,617)	-	1,718
MS Click and Connect	750	4,000	(4,750)	-	-
Other	-	11,369	(4,990)	-	6,379
Oxygen Therapy	1,252	23,550	(22,820)	-	1,982
Physiotherapy and Hydrotherapy	5,008	78,556	(56,614)	(6,759)	20,191
	8,345	132,575	(98,991)	(6,759)	35,170
Total of funds	1,580,666	612,529	(700,761)	-	1,492,434

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17. Statement of funds (continued)

Complementary Therapies

Cantiacorum Foundation donated £2,500. This was utilised during the year.

The Big Give 2022 Individual Donations donated £4,900. This was carried forward.

Core Costs

Canterbury City Council donated £1,700. This was utilised during the year.

Counselling

The balance of funds donated last year by Cantiacorum Foundation of £2,240 were utilised during the year.

Cornwallis East Kent Freemasons' Charity donated £1,500. This was utilised during the year.

The Beerling Foundation donated £1,500. This was utilised during the year.

The Mrs Smith and Mount Trust donated £3,000. Of this, £1,282 was utilised during the year and £1,718 has been carried forward.

MS Click & Connect

The balance of the funds donated last year by Canterbury City Council Strategic Grant of £750 were utilised during the year.

The Sir James Roll Charitable Trust donated £1,000. This was utilised during the year.

Souter Charitable Trust donated £3,000. This was utilised during the year.

Other

Screwfix Foundation donated £4,990. This was utilised during the year.

NFU donated £6,379. This was carried forward.

Oxygen Therapy

The balance of the funds donated last year by Kent Community Foundation - Vulnerable Adults Themed Fund of £1,252 were utilised during the year.

Sir Jules Thorn Charitable Trust donated £1,750. This was utilised during the year.

Arnold Clark Community Fund donated £1,000. This was utilised during the year.

Rotary Club of Canterbury donated £300. This was utilised during the year.

Whitehead Monckton Charitable Foundation donated £1,500. This was utilised during the year.

The February Foundation donated £5,000. This was utilised during the year.

The Grace Trust donated £1,000. This was utilised during the year.

Kent Community Foundation - Annual Application donated £5,000. This was utilised during the year.

F B Coales No.4 (Family) Trust donated £3,000. This was utilised during the year.

The Philip and Connie Phillips Foundation donated £5,000. Of this, £3,018 was utilised during the year and £1,982 has been carried forward.

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17. Statement of funds (continued)

Physiotherapy and Hydrotherapy

The balance of funds donated last year by The Big Give Christmas Challenge 2021 Individual Donations of £5,008 were utilised during the year.

Loveday Charitable Trust donated £675. This was utilised during the year.

The Reed Foundation donated £1,875. This was utilised during the year.

The Roger De Haan Charitable Trust donated £7,500. Of this £6,862 was utilised during the year and £638 has been carried forward.

Charlotte Marshall Charitable Trust donated £500. This was utilised during the year.

MS Awareness Week Restricted Donations donated £1,006. This was utilised during the year.

The James Tudor Foundation donated £5,000. This was utilised during the year.

Mike Butcher Donation donated £30,000. Of this, £11,412 was utilised during the year and £18,588 has been carried forward.

The William Brake Foundation donated £15,000. This was utilised during the year.

The Childwick Trust donated £10,000. This was utilised during the year.

The Henry Smith Charity donated £5,000. Of this, £4,035 was utilised during the year and £965 has been carried forward.

The Hospital Saturday Fund donated £2,000. This was utilised during the year.

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17. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2021 £</i>
Unrestricted funds					
Designated funds					
Designated Funds	1,473,863	-	-	(47,218)	1,426,645
General funds					
General Funds	167,048	373,740	(444,679)	49,567	145,676
Total Unrestricted funds	1,640,911	373,740	(444,679)	2,349	1,572,321
Restricted funds					
Complementary Therapies	19,368	-	(19,368)	-	-
Core Costs	-	10,000	(10,000)	-	-
Counselling	-	6,990	(5,655)	-	1,335
MS Click and Connect	10,675	3,411	(13,336)	-	750
Other	-	8,849	(6,500)	(2,349)	-
Oxygen Therapy	20,166	31,419	(50,333)	-	1,252
Physiotherapy and Hydrotherapy	4,660	36,969	(36,621)	-	5,008
	54,869	97,638	(141,813)	(2,349)	8,345
Total of funds	1,695,780	471,378	(586,492)	-	1,580,666

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18. Summary of funds

Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Designated funds	1,426,645	-	-	(32,567)	1,394,078
General funds	145,676	479,954	(601,770)	39,326	63,186
Restricted funds	8,345	132,575	(98,991)	(6,759)	35,170
	<u>1,580,666</u>	<u>612,529</u>	<u>(700,761)</u>	<u>-</u>	<u>1,492,434</u>

Summary of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
Designated funds	1,473,863	-	-	(47,218)	1,426,645
General funds	167,048	373,740	(444,679)	49,567	145,676
Restricted funds	54,869	97,638	(141,813)	(2,349)	8,345
	<u>1,695,780</u>	<u>471,378</u>	<u>(586,492)</u>	<u>-</u>	<u>1,580,666</u>

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	1,394,078	1,394,078
Current assets	35,170	72,031	107,201
Creditors due within one year	-	(8,845)	(8,845)
Total	<u>35,170</u>	<u>1,457,264</u>	<u>1,492,434</u>

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19. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	-	1,426,645	1,426,645
Current assets	8,345	156,115	164,460
Creditors due within one year	-	(10,439)	(10,439)
Total	8,345	1,572,321	1,580,666

20. Operating lease commitments

At 31 December 2022 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	1,000	1,000
Later than 1 year and not later than 5 years	4,000	4,000
Later than 5 years	116,000	117,000
	121,000	122,000

21. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while they are a member, or within one year after they cease to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before they cease to be a member.

22. Related party transactions

There were no related party transactions during the year.