

Central Scotland Friends Of Arms Ltd

Scotland · Charity number SC008608

Details

Known as	MS Therapy Centre Stirling
Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	1988-12-02
Register	View on the OSCR register

Contact

Address	MS Therapy Centre Stirling Borrowmeadow Road Springkerse Industrial Estate Stirling FK7 7UW
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Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of health'

What the charity does: To provide hyperbaric treatment to sufferers of Multiple Sclerosis and other health conditions such as COVID, ME, Fibromalgia strokes and cancer etc.

Beneficiaries: 'People with disabilities or health problems'

Objectives: 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 any of the following means:- (a) by bringing together persons suffering from multiple sclerosis and persons interested in multiple sclerosis. (b) by providing advice guidance and moral and practical support for persons suffering from multiple sclerosis. (c) by providing therapy (including hyperbaric oxygen therapy) for persons suffering from multiple sclerosis or other symptoms or conditions in accordance with the protocols and guidelines of the Principal Company and with the prior written consent of the Principal Company. (2) To assist the Principal Company in promoting (whether or not within the Area of Benefit) all or any of the objects of the Principal Company.

Geography

- **Main operating location:** Stirling
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£58,551	£42,340	-	0
2024-12-31	£51,528	£32,292	-	0
2023-12-31	£29,450	£29,078	-	0
2022-12-31	£28,553	£26,847	-	0
2021-12-31	£22,514	£22,549	-	0
2020-12-31	£18,011	£19,531	-	0

Accounts



CENTRAL SCOTLAND FRIENDS OF A.R.M.S LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED
31st DECEMBER 2025

Company Registration Number SC114958

Charity Registration Number SC008608

CENTRAL SCOTLAND FRIENDS OF A.R.M.S LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2025

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CENTRAL SCOTLAND FRIENDS OF A.R.M.S LIMITED

Directors Ms L Malcolm
 Mr A Hadden
 Mr C Flint
 Mr A Laing (resigned 6 May 2025)

Secretary Mr Crawford Flint

Treasurer Mr Alan Hadden

Registered Office Amicable House
 252 Union Street
 Aberdeen
 AB10 1TN

Company Registration Number SC114958
Charity Registration Number SC008608

Bankers Virgin Money (Clydesdale Bank PLC)
 56 Murray Place
 Stirling
 FK8 2BX

Solicitors Grant Smith Law Practice
 Amicable House
 252 Union Street
 Aberdeen
 AB10 1TN

CENTRAL SCOTLAND FRIENDS OF A.R.M.S LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2025

REPORT OF THE DIRECTORS

The directors present their annual report with the unaudited accounts of the company for the year ended 31st December 2025.

PRINCIPAL ACTIVITIES

The principal activity of the company during the year was the provision of care and support to sufferers of Multiple Sclerosis.

During the course of 2025 the Therapy Centre experienced a 13% increase in operating income to £58551. Income from donations and covenants grew by 19% to £53265. Income from fundraising decreased by 25% to £4940

Operating costs for the year increased by 31% to £42340.

Expenditure on medical gases increased by 36% to £12879 and spending on equipment repairs and maintenance costs increased by 141% to £9731 mainly due to the increased use of the chamber which meant that more equipment servicing and maintenance was required to keep the chamber operative.

Reported insurance costs increased by 9% to £2658.

No interest on cash reserves was received as all funds are now held in an operating account.

Retained reserves increased by 38% year on year to £58533 and now represent c16 months of operating expenses. The charity experienced a surplus on ordinary activities of £16211 in 2025 after meeting all its financial obligations including depreciation and interest.

The fund which had been created in 2024 to purchase a new oxygen tank has now been discontinued and the amount held in the fund has been transferred to the general fund of the MS Therapy Centre as the committee decided that the purchase of the tank was no longer feasible due to the physical constraints involved.

CENTRAL SCOTLAND FRIENDS OF A.R.M.S LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED
31st DECEMBER 2025

REPORT OF THE DIRECTORS (cont)

DIRECTORS

The following persons served as directors of the company during the year

Mr A Hadden

Ms L Malcolm

Mr C Flint

ALAN HADDEN

A. Hadden

30-3-26

CENTRAL SCOTLAND FRIENDS OF A.R.M.S LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2025

PROFIT AND LOSS ACCOUNT - STATEMENT OF FINANCIAL ACTIVITIES

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total This Year	Total Last Year
	Notes	2025	2025	2025	2025	2024
		£	£	£	£	£
Incoming Resources						
Voluntary Income	App 2	53,265			53,265	44,807
Activities for Generating Funds	App 2	5,287			5,287	6,722
Investment Income	App 2	0			0	0
Incoming resources from charitable activities					0	
Other incoming resources	App 2	0			0	0
Total Incoming Resources		58,551	0	0	58,551	51,529
Resources Expended						
Costs of Generating Funds						
Costs of generating voluntary income	App 2				0	0
Fundraising costs					0	
Investment management costs					0	
Charitable activities	App 2	42,340			42,340	32,292
Governance costs					0	
Other resources expended					0	
Total Resources Expended		42,340	0	0	42,340	32,292
Net incoming/(outgoing) resources before other recognised gains/(losses)		16,211	0	0	16,211	19,237
Gross transfers between funds					0	
Net incoming/(outgoing) resources before other recognised gains/(losses)		16,211	0	0	16,211	19,237
Other Recognised gains/(losses)						
Gains and losses on revaluation of fixed assets for the charity's own use					0	
Gains and losses on investment assets					0	
Net movement in funds		16,211	0	0	16,211	19,237
Total Funds brought forward		40,255			40,255	21,018
Total funds carried forward		56,466	0	0	56,466	40,255

None of the company's activities were acquired or discontinued during the above financial years.

There were no recognised gains or losses other than the profit or loss for the above financial years.

CENTRAL SCOTLAND FRIENDS OF A.R.M.S LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2025

BALANCE SHEET

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total This Year 2025 £	Total Last Year 2024 £
Fixed Assets						
Tangible assets	6	0			0	0
Investments		0			0	
Total Fixed Assets		0	0	0	0	0
Current Assets						
Stock and work in progress					0	
Debtors	7	951			951	983
(Short term) investments					0	
Cash at bank and in hand		59,299			59,299	42,128
Costs of generating voluntary income					0	
Total Current Assets		60,250	0	0	60,250	43,111
Creditors: amount falling due within one year	8	-1,717			-1,717	-790
Net current assets/(liabilities)		58,533	0	0	58,533	42,321
Total assets less current liabilities		58,533	0	0	58,533	42,321
Creditors: amount falling due after one year					0	
Provisions for liabilities and charges					0	
Net Assets		58,533	0	0	58,533	42,321
Funds of the Charity						
Unrestricted funds		58,533			58,533	38,467
Restricted income funds					0	3,854
Endowment funds					0	
Total Funds		58,533	0	0	58,533	42,321

For the year ending 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed on behalf of the Board of Directors

Alan Hadden ALAN HADDEN

Director (Signature and Name)

Approved by the board of directors on

30-3-26
Date

CENTRAL SCOTLAND FRIENDS OF A.R.M.S LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2025

NOTES TO THE ACCOUNTS

1. Accounting Policies

Basis of Accounting

The accounts have been prepared under the historical cost convention and applicable accounting standards.

Tangible Fixed Assets

Depreciation is provided on a straight line basis at rates determined by the anticipated useful lives of the assets.

Building	10% per annum
Plant and Equipment	25% per annum

Cash Flow Statement

The company has taken advantage of the exemption from preparing a cash flow statement conferred by Financial Reporting Standard No.1 on the grounds that it qualifies as a small company under the Companies Act 1985.

2. Income

Income reported in the accounts represents the amounts received from donations, fundraising and the contributions received from Multiple Sclerosis clients attending the therapy centre.

3. Income from Investments

	2025	2024
	£	£
Bank Interest Received	0	0
Building Society Interest Received	0	0
	0	0

CENTRAL SCOTLAND FRIENDS OF A.R.M.S LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2025

NOTES TO THE ACCOUNTS (Cont)

	2025	2024
	£	£
4. Interest Payable		
Bank Interest Payable	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

5. Taxation

The company is a registered charity and therefore not subject to Corporation tax on investment income.

6. Tangible Fixed Assets

	Buildings	Plant & Eqpt	Total
	£	£	£
Cost			
As at 1st Jan 2025	27,500	10,913	38,413
Additions	<u>0</u>	<u>0</u>	<u>0</u>
	<u>27,500</u>	<u>10,913</u>	<u>38,413</u>
Depreciation			
As at 1st Jan 2025	27,500	10,913	38,413
Charged for the year	<u>0</u>	<u>0</u>	<u>0</u>
As at 31st Dec 2025	<u>27,500</u>	<u>10,913</u>	<u>38,413</u>
Net Book Value			
As at 1st Jan 2025	<u>0</u>	<u>0</u>	<u>0</u>
As at 31st Dec 2025	<u>0</u>	<u>0</u>	<u>0</u>

The company does not own the land on which the property is sited.

	2025	2024
	£	£
7. Debtors & prepayments		
Amounts due within 1 year		
Prepayments	951	983
Other debtors	<u>0</u>	<u>0</u>
	<u>951</u>	<u>983</u>

CENTRAL SCOTLAND FRIENDS OF A.R.M.S LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2025

NOTES TO THE ACCOUNTS (Cont)

8. Creditors	2025	2024
	£	£
Amounts due within 1 year		
Utilities	412	0
Physio services	0	0
Medical Oxygen	1265	790
Other	40	0
	<u>1717</u>	<u>790</u>

9. Related Party Transactions

No transaction with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard 8.

10. Company Limited by Guarantee

The company is limited by guarantee with each member guaranteeing a sum of up to £1.

CENTRAL SCOTLAND FRIENDS OF A.R.M.S LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2025

ACCOUNTANT'S REPORT TO THE DIRECTORS

As described in the directors report, you are responsible for the preparation of the accounts for the year ended 31st December 2025, as set out on pages 4 to 8. You consider that the company is exempt from an audit under the Companies Act 1985.

In accordance with your instructions, I have prepared, without undertaking an audit, the attached financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to me.



A Hadden

30th March 2026

This page does not form part of the statutory accounts.

CENTRAL SCOTLAND FRIENDS OF A.R.M.S LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2025

INDEPENDENT EXAMINER'S REPORT

A report on the Accounts of the company for the year ended 31st December, 2025.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The company trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the Accounts as required under Section 44(I)c of the Act and to state whether particular matters come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the Accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees considering any such matters. The procedures undertaken do not provide all evidence that would be required by an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements

- * to keep accounting records in accordance with Section 44 (I)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- * to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Martin Dunsmore

Signature 

DATE: 15-Apr-26

This page does not form part of the statutory accounts.

CENTRAL SCOTLAND FRIENDS OF A.R.M.S LIMITED

FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025

DETAILED PROFIT & LOSS ACCOUNT - STATEMENT OF FINANCIAL ACTIVITIES

	2025		2024	
	£	£	£	£
Donations and Covenants	53,265		44,807	
Fund Raising Activities	4,940		6,649	
Collection boxes	346		73	
Sundry Income			0	
		<u>58,551</u>		<u>51,529</u>
LESS OVERHEADS				
Clinical services - Physio				
Clinical services - Other				
Medical gases	12,879		9,474	
Equipment repairs & maintenance	9,731		4,040	
Utilities	2,670		2,437	
Telephone	371		359	
Insurance	2,658		2,421	
Other running costs	1,032		561	
Gifts and donations				
Rent and rates	13,000		13,000	
Property repairs				
Depreciation - Property				
Depreciation - Plant and equipment				
Accountants' remuneration				
Bank charges				
Sundry expenses				
		<u>42,340</u>		<u>32,292</u>
Operating (Loss)/Profit		<u>16,211</u>		<u>19,237</u>
Interest receivable		0		0
Interest payable		0		0
(Loss)/Profit on Ordinary activities		<u>16,211</u>		<u>19,237</u>

This page does not form part of the statutory accounts.