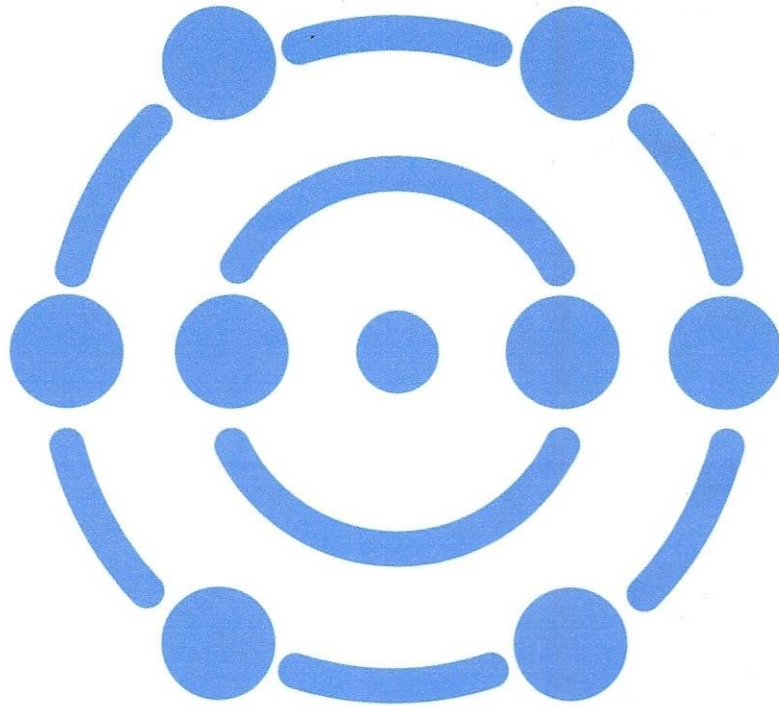


Company registration number: 02319928

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

### Contents

Reference and Administrative Details	2
Trustees' Report	3 to 11
Independent Auditors' Report	12 to 15
Statement of Financial Activities	16 to 17
Balance Sheet	18
Notes to the Financial Statements	19 to 31

## 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.

---

*"A problem shared is a problem lightened"*

---

## 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>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 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><u>183,854</u></u>	<u><u>-</u></u>	<u><u>183,854</u></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
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	<u>(148,462)</u>	<u>(18,030)</u>	<u>(166,492)</u>
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>

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.

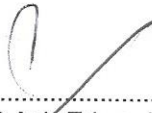
## Sussex MS Centre

### (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

#### Asset class

Long leasehold property  
Furniture and Equipment  
Equipment

#### Depreciation method and rate

over the term of the lease  
over 5 years  
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>	<u>62,746</u>	<u>62,746</u>
<b>Total for 2020</b>	<u>48,212</u>	<u>48,212</u>

#### 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>	<u>2,592</u>	<u>2,592</u>
<b>Total for 2020</b>	<u>1,807</u>	<u>1,807</u>

#### 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>	<u>953</u>	<u>953</u>
<b>Total for 2020</b>	<u>1,079</u>	<u>1,079</u>

## 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>		<u>500</u>	<u>500</u>
<b>Total for 2020</b>		<u>19,737</u>	<u>19,737</u>

##### b) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Costs of goods sold		801	801
<b>Total for 2021</b>		<u>801</u>	<u>801</u>
<b>Total for 2020</b>		<u>1,889</u>	<u>1,889</u>
			<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>		<u>162,371</u>	<u>1,412</u>	<u>163,783</u>
<b>Total for 2020</b>		<u>148,462</u>	<u>18,030</u>	<u>166,492</u>

## 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:

	2021 £	2020 £
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:

	2021 £	2020 £
<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:

	2021 No	2020 No
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	2,850	2,700

**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	281,188	20,045	301,233
At 31 December 2021	281,188	20,045	301,233
<b>Depreciation</b>			
At 1 January 2021	239,986	17,820	257,806
Charge for the year	41,202	946	42,148
At 31 December 2021	281,188	18,766	299,954
<b>Net book value</b>			
At 31 December 2021	-	1,279	1,279
At 31 December 2020	41,202	2,225	43,427

**15 Stock**

	2021 £	2020 £
Stocks	128	103

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	<u>90,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>100,000</u>
<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	<u>1,412</u>	<u>-</u>	<u>(1,412)</u>	<u>-</u>	<u>-</u>
<b>Total funds</b>	<b><u>191,923</u></b>	<b><u>157,015</u></b>	<b><u>(165,084)</u></b>	<b><u>-</u></b>	<b><u>183,854</u></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	<u>-</u>	<u>350</u>	<u>(350)</u>	<u>-</u>	<u>-</u>
	<u>78,000</u>	<u>350</u>	<u>(350)</u>	<u>12,000</u>	<u>90,000</u>
<b>Total unrestricted funds</b>	<b><u>223,154</u></b>	<b><u>137,445</u></b>	<b><u>(170,088)</u></b>	<b><u>-</u></b>	<b><u>190,511</u></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	<u>-</u>	<u>9,798</u>	<u>(8,386)</u>	<u>-</u>	<u>1,412</u>
<b>Total restricted funds</b>	<b><u>-</u></b>	<b><u>19,442</u></b>	<b><u>(18,030)</u></b>	<b><u>-</u></b>	<b><u>1,412</u></b>
<b>Total funds</b>	<b><u>223,154</u></b>	<b><u>156,887</u></b>	<b><u>(188,118)</u></b>	<b><u>-</u></b>	<b><u>191,923</u></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	<u>(11,956)</u>	<u>(11,956)</u>
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>

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. This is essential for ensuring the integrity of the financial statements and for providing a clear audit trail. The records should be kept up-to-date and should be easily accessible to all relevant parties.

2. The second part of the document outlines the procedures for handling cash and other assets. It is important to ensure that all cash receipts are properly recorded and that all disbursements are supported by valid documentation. Regular reconciliations should be performed to ensure that the books are in balance and that there are no discrepancies.

3. The third part of the document discusses the requirements for preparing financial statements. These statements should be prepared on a regular basis and should be reviewed by management before being distributed to the board of directors. The statements should provide a clear and concise summary of the organization's financial performance and position.

4. The fourth part of the document outlines the responsibilities of the accounting department. It is the responsibility of the accounting department to ensure that all financial transactions are properly recorded and that the financial statements are prepared in accordance with the applicable accounting standards. The department should also be responsible for providing timely and accurate information to management and the board of directors.

5. The fifth part of the document discusses the importance of internal controls. These controls are designed to prevent and detect errors and fraud, and to ensure that the organization's assets are protected. It is essential to have a strong system of internal controls in place to ensure the reliability of the financial information.