

Company registration number: 02319928

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



# SUSSEX MS CENTRE

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

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

## **Sussex MS Centre**

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## Sussex MS Centre

### Welcome to our Annual Report for 2022

#### Our Vision

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

#### Our Mission

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

#### Our Values

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

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

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

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

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

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

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*"A problem shared is a problem lightened"*

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## Sussex MS Centre

### Reference and Administrative Details

**Trustees**

C J P Ash-Edwards

V M Keefe

M Bennett

A J Clough

P A Cook

A R Walter

K Starnes

S Gritt

G D Hector

**Secretary**

A Taylor

**Registered Office**

Southwick Recreation Ground

Croft Avenue

Southwick

West Sussex

BN42 4AB

The charity is incorporated in England.

**Company Registration Number**

02319928

**Charity Registration Number**

801075

**Auditor**

Hodson & Co

Wiston House

1 Wiston Avenue

Worthing

West Sussex

BN14 7QL

## **Sussex MS Centre**

### **Trustees' Report**

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

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

#### **Objectives and activities**

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

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

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

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

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

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

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

## **Sussex MS Centre**

### **Trustees' Report**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



## **Sussex MS Centre**

### **Trustees' Report**

#### ***Staff***

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

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

#### **Achievements and performance**

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

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

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

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

132 new people joined the MS Centre during the year.

#### **Treatments**

##### **Oxygen Therapy**

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

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

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

##### **Individual Therapies**

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

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

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

## Sussex MS Centre

### Trustees' Report

#### *Classes*

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

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

#### *Social Activities*

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

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

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

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

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

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

#### *Benefits advice*

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

#### *Talks and Workshops*

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



## Sussex MS Centre

### Trustees' Report

#### *Working with others*

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

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

#### **Financial review**

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

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

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

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

#### *Policy on reserves*

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

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

##### *Nature of governing document*

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

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

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

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

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

## **Sussex MS Centre**

### **Trustees' Report**

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

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

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

#### **Financial instruments**

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

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

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

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

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

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

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

#### **Reappointment of auditor**

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

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

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

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

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

## Sussex MS Centre


### Trustees' Report

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

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

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

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

  
A Taylor  
Company Secretary

## **Sussex MS Centre**

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

#### **Opinion**

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

In our opinion the financial statements:

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

#### **Basis for opinion**

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

#### **Conclusions relating to going concern**

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

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

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

#### **Other information**

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

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

We have nothing to report in this regard.



## Sussex MS Centre

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

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

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

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

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

#### Use of our report

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



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

Wiston House  
1 Wiston Avenue  
Worthing  
West Sussex  
BN14 7QL

Date: 24/1/23



## Sussex MS Centre

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

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

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

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

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

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

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

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

#### **Responsibilities of trustees**

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

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

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

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

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

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

## Sussex MS Centre

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

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

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

## Sussex MS Centre

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

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

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

The funds breakdown for 2021 is shown in note 20.

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

# Sussex MS Centre

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

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

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



M Bennett  
Trustee

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

## Sussex MS Centre

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

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

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

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



## Sussex MS Centre

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

#### 1 Charity status

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

The address of its registered office is:

Southwick Recreation Ground

Croft Avenue

Southwick

West Sussex

BN42 4AB

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

#### 2 Accounting policies

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

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

##### Statement of compliance

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

##### Basis of preparation

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

##### Going concern

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

## **Sussex MS Centre**

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

#### **Judgements**

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

#### **Income and endowments**

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

#### ***Donations and legacies***

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

#### ***Gifts in kind***

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

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

#### ***Gift aid***

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

#### ***Investment income***

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

#### **Expenditure**

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

#### ***Raising funds***

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

## Sussex MS Centre

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

#### **Taxation**

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

#### **Tangible fixed assets**

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

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

#### **Depreciation and amortisation**

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

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

#### **Stock**

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

#### **Trade debtors**

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

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

#### **Cash and cash equivalents**

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

## **Sussex MS Centre**

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

#### **Trade creditors**

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

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

#### **Borrowings**

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

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

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

#### **Fund structure**

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

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

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

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

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

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

#### **Financial instruments**

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

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

## Sussex MS Centre

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

#### 3 Income from donations and legacies

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

#### 4 Income from charitable activities

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

#### 5 Income from other trading activities

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



# Sussex MS Centre

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

### 6 Investment income

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

### 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		9,097	9,097
<b>Total for 2022</b>		<b>9,097</b>	<b>9,097</b>
<b>Total for 2021</b>		<b>500</b>	<b>500</b>

#### b) Costs of trading activities

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

## Sussex MS Centre

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

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

### 9 Net incoming/outgoing resources

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

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

### 10 Trustees remuneration and expenses

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

#### M Bennett

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

Oxygen sundry costs, equipment costs, repairs and maintenance.

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

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

### 11 Staff costs

The aggregate payroll costs were as follows:

## Sussex MS Centre

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

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

	2022 No	2021 No
Number of Administration Staff	2	2
Number of Management Staff	1	1
	<u>3</u>	<u>3</u>

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

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

#### **A Dunn**

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

Consumables

#### **EJ Stuttard**

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

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

#### **H Turner**

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

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

## **12 Auditors' remuneration**

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

## **13 Taxation**

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

## Sussex MS Centre

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

#### 14 Tangible fixed assets

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

#### 15 Stock

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

#### 16 Debtors

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

## Sussex MS Centre

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

#### 17 Cash and cash equivalents

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

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

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

#### 19 Pension and other schemes

##### Defined contribution pension scheme

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



## Sussex MS Centre

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

#### 20 Funds

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

## Sussex MS Centre

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

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

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

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

#### 21 Analysis of net assets between funds

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

#### 22 Analysis of net funds

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

## **Sussex MS Centre**

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

#### **23 APB Ethical Standards relevant circumstances**

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

