



**The Queen's Award
for Voluntary Service**

The MBE for volunteer groups

Company registration number: 02319928

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



SUSSEX MS CENTRE

Annual Report and
Financial Statements
Year Ended 31 December 2019

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



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Welcome to our Annual Report for 2019

Our Mission

To safely provide a range of services and facilities to safely 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

Trustees

C J P Ash-Edwards
V M Keefe
M Bennett
A J Clough
S J Brookes (resigned 31 December 2019)
P A Cook
A R Walter (appointed 30 April 2019)

Secretary

A Taylor

Principal Office

Southwick Recreation Ground
Croft Avenue
Southwick
West Sussex
BN42 4AB

Company Registration Number

02319928

Charity Registration Number

801075

Auditor

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



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 2019.

We would like to give grateful thanks to Jill Brookes, who retired from the Board in December. She has given many years valuable service and been instrumental in growing our Centre.

We welcomed Alison Walter to the Board of Trustees. Alison volunteers as a receptionist and has been a long term user of our services, having MS herself.

We continue to actively seek Trustees for specific key roles on the Board and attended a trustee recruitment evening organised by Community Works in August.

Objectives and activities

Objects and aims

Our aim is to enable those living with Multiple Sclerosis to work together in identifying and accessing relevant therapies and social opportunities which challenge the physical and psychological impact of the condition, provide symptom relief, lift the spirits and slow the intrusion of the disease.

Barry's story



In 2011, Barry Whitmore was working as a maintenance electrician in a large hospital. A job which he "loved with a passion". He spent his days interacting with his team, hospital staff and patients, knowing that his contribution to the smooth running of the hospital was essential. He spent his downtime bowling, walking the Sussex Downs and socialising with friends. Barry had noticed some discomfort in his leg and hips and that sometimes he was quite clumsy. Then in 2012 he had a potentially fatal fall when he tripped from the top of a long flight of stairs. Two months later Barry was diagnosed with MS.

"It was such a shock. I didn't know what Multiple Sclerosis was. I had to retire as it wasn't safe for me to carry on. I sat at home, lost, frightened and lonely. I was 51"

"I am so thankful that the MS nurse, Lisa, told me about the MS Centre. It has saved my life. When we first walked in, I was astonished by the cheerful atmosphere. There were people sitting around, some in wheelchairs but most not, and they made us feel so welcome. We were given a tour and told about all the different things I could do to help with getting my MS symptoms under control. I use HDOT to help manage my symptoms and attend the fitness class twice a week. I now consider everyone to be my second family. I'm so pleased to be part of it. I volunteer as much as I can, and now I have been trained to operate the Oxygen Chamber which I do once a week.



I've learned to look forward with hope, rather than back with regret"

Trustees' Report

"You invest the time on listening to your members"

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

The variety of activities and social opportunities such as art club, weekly lunches and monthly 'club' nights encourage friendship, mutual support and peer education.

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

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



"I can now walk for longer. I am not taking any painkillers and I don't feel as tired as I did. In fact I can do a lot more than I could."

"Lovely to lie on the floormat and it's comfortable and relaxing. By the end of a session I've felt so much brighter."



"I get such a feeling of a high. When I leave that class I feel I'm on a high because I do things that I never ever thought I'd be able to do post-MS."

Trustees' Report

Public Benefit

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

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

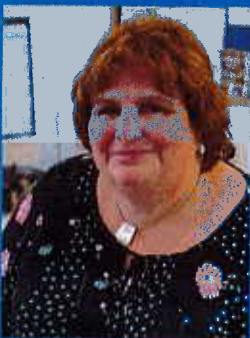


Use of volunteers

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

Over the course of the year, we estimate they contributed a minimum value of £86,000 (£77,000 in 2018) towards the running of the Centre. We extend our heartfelt thanks to them all their time and commitment.

Helen: A Volunteers' Story



Helen spent a couple of months kicking her heels after being made redundant from her post as a busy Personal Assistant. She wasn't ready for a life of leisure so when a friend told her about the [Sussex MS Centre](#) she visited us to see if her skills could be put to good use. *"I was bored. I live alone and really missed the day-to-day contact with my colleagues. I had a good friend who suffered very badly from MS, so helping others with that condition really appealed to me. I called in and was made to feel so welcome."*

Helen has now become an indispensable member of our volunteer team. One of her major contributions has been as Clerk to the Trustees, her experience with minute taking is invaluable. She's also helped us get our office administration sorted and now volunteers at the reception desk too.

"I love it. They think I'm helping them, but it's done me the world of good and I'm full of admiration for the people who come here. It's great that my experience and skills have proved so useful."

The volunteers are brilliant and so kind and helpful to provide support for all the services the Centre delivers. A very dedicated team! Thank you!

Achievements and performance

During 2019, the charity incurred a deficit. The deficit was a result of the trustees' decision to progress the plans to replace the prefabricated building which has housed the centre since 1994. This decision resulted in additional costs and an accelerated depreciation charge on the building. This project has now been paused because of the Covid-19 pandemic.

We increased the hours of our part time Development Manager Jane Taylor, as she supported the work of the charity through our staffing changes. Centre Manager Emily-Jane Stuttard took on this complex role in November 2018 and in June our Operations and Events co-ordinator left us for a new post. This enabled us to rethink the role and in July Ali Dunn joined us as Support Officer.



As well as spending the year getting to grips with the diverse range of responsibilities of Centre Manager, Emily Jane brought a fresh energy to our services. She was instrumental in introducing a number of workshops and advice sessions from specialist providers, developed the new website and improved the presentation of our thrice yearly newsletter The Belle.

On the suggestion of our members we trialled two new classes, Alexander Technique and Belly Dancing and introduced individual Alexander Technique sessions.

217 people joined the MS Centre during the year.

Diana has been a member of the MS Centre since 1998.
*"I had a bad experience at another MS group when I was diagnosed in 1994 where everyone seemed to sit around depressed and it made me feel really frightened of what was in store for me. I was initially reluctant to visit the Sussex MS Centre after that experience, but when I did I was blown away by the positive energy and range of activities.
 Before my diagnosis, I was obsessed with exercise classes and attended 3 or 4 a week. I struggled with explaining to everyone why I couldn't do certain things and that I wasn't being lazy so I gave up going. I started doing Pilates at the Centre and now I get my exercise fix by attending the all round exercise classes we affectionately call "sadistic PE"! They all help maintain strength and core fitness. I need my Oxygen Therapy to keep going after a workout!
 The Centre is such a part of my life. My daughter Indiana who is 14 now has known it since she was born and run the Brighton Mini Marathon to raise funds for us. I have made so many friends, it's fabulous."*



Trustees' Report

The first treatment offered and still most used is Oxygen Therapy. Those who use High Dosage Oxygen Therapy (HDOT) sit in our pressure chamber breathing pure oxygen through a mask for approximately an hour. We also offer oxygen at an 'Oxygen Station' which is at normal atmospheric pressure. Many of our members find it a vital treatment for relieving fatigue and other symptoms and slowing the progression of MS. We never refuse treatment for people with MS but suggest a donation towards the costs.

During 2019 we provided 4223 HDOT treatments to 247 individuals, and a further 67 members had 325 sessions at the Oxygen Station.

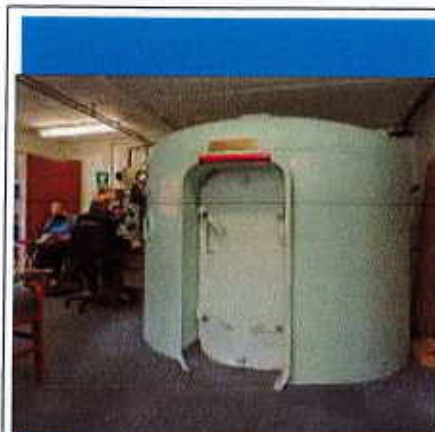
Individual treatments offered were shiatsu massage, physiotherapy, reflexology, massage, osteopathy, chiropody, beauty therapy, Alexander Technique and acupuncture. These are offered to help with symptom management, warding off secondary disabilities and improving wellbeing. Although we provide the administration and facilities for individual treatments, therapists are self employed and are paid directly by the Centre member. Therapists give the Centre £1 room rent and charge members between £15 and £20 per session. Physiotherapy is an exception. We administer and subsidise individual physiotherapy sessions.

2175 individual therapy sessions were taken by 64 individuals.

Classes

The Centre ran a programme of classes consisting of weekly yoga, Pilates (2 sessions), voicework, keep fit (4 sessions), seated exercise, physio-gym and tai chi. 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. There was also a weekly art and craft class. All classes are offered for free, although many members like to donate towards the cost.

Our classes were attended by 92 individuals during 2019.



Trustees' Report

There is a communal café is the hub of the Centre where everyone can relax and socialise. It provides an invaluable forum for members and carers to share knowledge, experiences and advice. We work with the local MS Society and other charities to provide a library of current literature on medical research, drug therapies and other sources of support.

As well as weekday drop in socials, our volunteer social committee hosted 8 weekend socials attended by around 45 people. These socials are catered with entertainment such as live performances by local musicians and quizzes.



Benefits advice

During 2019 32 members were helped with benefits advice by our volunteer benefits team, helping members access their statutory support.

Trustees' Report

Financial review

The charity receives income from three main sources. These are general donations, treatment donations and from fundraising activities. It is notoriously difficult for income to increase in this sector, especially during an economic downturn. Income from unrestricted funds was £162,199 (2018 £123,854) and restricted funds £1,400 (2018 £250). Resources expended have increased from £134,168 to £218,194. At 31 December 2019 total funds was £223,154.

During the year spending on direct charitable activities represented approximately 87.8% (2018 86.7%) of all expenditure.

The generosity of our members, community groups, local industry and charitable trusts is extraordinary, and we thank everyone for their support.



Trustees' Report

Policy on reserves

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. The trustees will continue to review the financial affairs of the charity with the aim to increase income, cut costs and to improve overall control of its operations. The trustees consider that the present level of funding will be adequate to support the continuation of the charity and for it to fulfil its obligations. The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets, 'free reserves', held by the charity should be between 3 to 6 months of core running costs. Budgeted running costs for 2020, based on 2019 actual amounts, is £190,000 and therefore the target is £47,500 to £95,000 in unrestricted funds. At 31 December the actual free reserves were £58,000 which represents just over three months running costs.

Plans for future periods

Aims and key objectives for future periods

Our targets for 2020 have drastically altered at the time of writing, due to the Corona pandemic.

We are currently working towards making our charity a centre of excellence, allowing people with MS to access the support they need in a safe environment.

We hope to restart our Raise the Roof campaign which will allow us to develop our services to better serve the MS Community in our region.

Structure, governance and management

Nature of governing document

The charity is constituted as a company by guarantee, and is therefore governed by a memorandum and articles of association.

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.

Organisational structure

The charity is managed by a Board of Trustees which meets on a bi-monthly basis with additional meetings as required. The Board is predominantly made up of people with Multiple Sclerosis. There was one full time Centre Manager, a full time Support Officer and a part time Development Manager.

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

Financial instruments

Objectives and policies

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

Important non adjusting events after the financial period

Covid-19 Statement

At the time of writing the Corona virus epidemic is having a significant impact on the finances and operations of the Sussex MS Centre. Although the full, long-term impact remains unknown, the board of trustees have considered the sustainability of our Centre and believe that the charity will continue as a going concern.

In 2019 we launched our "Raise the Roof" Campaign with the intention of building a new purpose-built MS centre. This was to be a major capital project planned over a 3 to 5 year timescale. We regret that due to the Covid-19 pandemic and the current economic situation the Board of Trustees have decided that this project cannot proceed at present. We are hopeful that we are able to realise our dreams of a new MS Centre sometime in the future. With so many uncertainties, the Board is taking a very cautious approach to future planning.

To protect our users, staff and volunteers and in compliance with government guidelines, the Sussex MS Centre was closed on 23 March 2020. One member of staff was furloughed for six weeks. The trustees and remaining staff met frequently via video link to discuss the adaptations needed at the Centre and develop remote services to support our members in their homes. We remain committed to supporting our members through this crisis in whatever way possible.

A successful appeal and the support of charitable trusts and local community organisations allowed us to purchase PPE and screening equipment and install two additional oxygen stations, as well as adapting our Oxygen Treatment pressure chamber. This enabled us to re-open on 9 July to provide oxygen therapy to 5 people at any one time, 2 of whom are receiving oxygen at increased pressure inside the chamber and 3 are outside the chamber breathing oxygen at ambient pressure. We are able to do this whilst maintaining distancing and mask wearing and a strict hygiene regime to safeguard the members, staff and volunteers. We are now allowing non-MS members to return to use the additional ambient oxygen stations subject to availability.

The level of care we can offer in this way will not meet all our members' needs and we continue to discuss how we will adapt to meet the future demands of the MS community in our region. We are all uncertain when life will return to normal. We are expecting to keep social distancing measures in place at the Centre, and to continue supporting our members who remain cocooned at home with additional services until a vaccine is readily available. Our focus to ensure that once this initial pandemic has passed we are more prepared for such eventualities and many of the measures we have introduced will embed as good practice to prevent the spread of infection in the future.

The Board of Trustees meet regularly to review the changing situation and, where it is safe to do so, we continue to expand the services and support we offer.

Trustees' Report

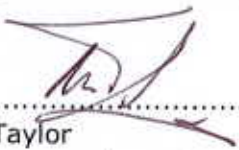
Disclosure of information to auditor

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^{9 Sep 2020} and signed on its behalf by:


.....
A Taylor
Company Secretary



Statement of Trustees' Responsibilities

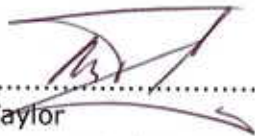
The trustees (who are also the directors of Sussex MS Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by the trustees of the charity on *9th Sep 2020* 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 2019, 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 2019 and of its results for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

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

We have nothing to report in this regard.

Sussex MS Centre

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

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities [set out on page 15], the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at 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.

Sussex MS Centre

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



.....
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: 2/9/2022

Sussex MS Centre
Statement of Financial Activities for the Year Ended 31 December 2019
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
Income and Endowments from:				
Donations and legacies	3	67,534	1,400	68,934
Charitable activities	4	58,189	-	58,189
Other trading activities	5	35,341	-	35,341
Investment income	6	1,135	-	1,135
Total Income		<u>162,199</u>	<u>1,400</u>	<u>163,599</u>
Expenditure on:				
Costs of generating donations and legacies	7	(25,509)	-	(25,509)
Costs of trading activities	7	(1,173)	-	(1,173)
Charitable activities	8	(186,597)	(4,915)	(191,512)
Total Expenditure		<u>(213,279)</u>	<u>(4,915)</u>	<u>(218,194)</u>
Net expenditure		(51,080)	(3,515)	(54,595)
Transfers between funds		220	(220)	-
Net movement in funds		(50,860)	(3,735)	(54,595)
Reconciliation of funds				
Total funds brought forward		274,014	3,735	277,749
Total funds carried forward	20	<u>223,154</u>	-	<u>223,154</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2018 £
Income and Endowments from:				
Donations and legacies	3	50,756	250	51,006
Charitable activities	4	53,131	-	53,131
Other trading activities	5	19,302	-	19,302
Investment income	6	665	-	665
Total Income		<u>123,854</u>	<u>250</u>	<u>124,104</u>
Expenditure on:				
Costs of generating donations and legacies	7	(17,142)	-	(17,142)
Costs of trading activities	7	(748)	-	(748)
Charitable activities	8	(115,864)	(414)	(116,278)
Total Expenditure		<u>(133,754)</u>	<u>(414)</u>	<u>(134,168)</u>
Net expenditure		(9,900)	(164)	(10,064)
Transfers between funds		1,500	(1,500)	-
Net movement in funds		(8,400)	(1,664)	(10,064)

Sussex MS Centre
Statement of Financial Activities for the Year Ended 31 December 2019
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2018 £
Reconciliation of funds				
Total funds brought forward		<u>282,414</u>	<u>5,399</u>	<u>287,813</u>
Total funds carried forward	20	<u>274,014</u>	<u>3,735</u>	<u>277,749</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2018 is shown in note 20.


Sussex MS Centre
(Registration Number: 02319928)

Balance Sheet as at 31 December 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	15	87,128	130,680
Current assets			
Stocks	16	315	216
Debtors	17	4,149	122
Cash at bank and in hand		<u>145,243</u>	<u>150,847</u>
		149,707	151,185
Creditors: Amounts falling due within one year	18	<u>(13,681)</u>	<u>(4,116)</u>
Net current assets		<u>136,026</u>	<u>147,069</u>
Net assets		<u>223,154</u>	<u>277,749</u>
Funds of the charity:			
Restricted funds		-	3,735
Unrestricted income funds			
Unrestricted funds		<u>223,154</u>	<u>274,014</u>
Total funds	20	<u>223,154</u>	<u>277,749</u>

The financial statements on pages 19 to 33 were approved by the trustees, and authorised for issue on

9/9/20 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 2019

1 Charity status

The charity is a charity limited by guarantee 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.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Sussex MS Centre
Notes to the Financial Statements for the Year Ended 31 December 2019

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 2019

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:

Asset class	Depreciation method and rate
Long leasehold property	between 10 and 30 years
Fixtures and fittings	over 5 years
Equipment	over 5 years

Stock

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

Sussex MS Centre
Notes to the Financial Statements for the Year Ended 31 December 2019

Trade debtors

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

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

Cash and cash equivalents

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

Trade creditors

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

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

Borrowings

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

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

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

Fund structure

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

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

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

Sussex MS Centre
Notes to the Financial Statements for the Year Ended 31 December 2019

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 2019	Total 2018
	General £	£	£	£
Donations and legacies;				
Donations from individuals	53,594	1,400	54,994	39,576
Gift aid reclaimed	4,881	-	4,881	1,945
Membership Subscriptions	6,211	-	6,211	5,126
Other income from donations and legacies	2,848	-	2,848	4,359
	<u>67,534</u>	<u>1,400</u>	<u>68,934</u>	<u>51,006</u>

4 Income from charitable activities

	Unrestricted funds	Total 2019	Total 2018
	General £	£	£
Oxygen therapy donations	43,518	43,518	39,156
Other therapy donations	14,671	14,671	13,975
	<u>58,189</u>	<u>58,189</u>	<u>53,131</u>

Sussex MS Centre
Notes to the Financial Statements for the Year Ended 31 December 2019

5 Income from other trading activities

	Unrestricted funds	Total	Total
	General	2019	2018
	£	£	£
Trading income;			
Shop Income	1,960	1,960	1,316
Events income;			
Fundraising Events	27,772	27,772	9,540
Other events income	3,612	3,612	6,160
Room Hire	1,997	1,997	2,286
	<u>35,341</u>	<u>35,341</u>	<u>19,302</u>

6 Investment income

	Unrestricted funds	Total	Total
	General	2019	2018
	£	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>1,135</u>	<u>1,135</u>	<u>665</u>

7 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds	Total	Total
	General	2019	2018
	£	£	£
Note			
Fundraising costs	8,571	8,571	2,481
Wages and salaries	16,390	16,390	13,943
Staff NIC (Employers)	234	234	502
Staff pensions	314	314	216
	<u>25,509</u>	<u>25,509</u>	<u>17,142</u>

Sussex MS Centre
Notes to the Financial Statements for the Year Ended 31 December 2019

b) Costs of trading activities

	Note	Unrestricted funds General £	Total 2019 £	Total 2018 £
Opening stock		216	216	180
Purchases		1,272	1,272	784
Closing stock		(315)	(315)	(216)
		<u>1,173</u>	<u>1,173</u>	<u>748</u>

8 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2019 £	Total 2018 £
Centre costs		112,128	-	112,128	64,243
Oxygen therapy treatment costs		9,511	-	9,511	8,375
Other therapy treatments		24,277	-	24,277	21,951
Allocated support costs	9	<u>40,681</u>	<u>4,915</u>	<u>45,596</u>	<u>21,709</u>
		<u>186,597</u>	<u>4,915</u>	<u>191,512</u>	<u>116,278</u>

£185,956 (2018 - £115,864) of the above expenditure was attributable to unrestricted funds and £4,915 (2018 - £414) to restricted funds.

Sussex MS Centre
Notes to the Financial Statements for the Year Ended 31 December 2019

9 Analysis of support costs

Support costs allocated to charitable activities

	Finance	Information	Administration	Premises costs including	Total	Total
	costs	technology	costs	depreciation	2019	2018
	£	£	£	£	£	£
Centre costs	-	10,533	1,112	23,371	35,016	13,435
Oxygen therapy treatment costs	-	-	1,043	1,566	2,609	2,405
Governance costs	1,487	-	4,183	2,301	7,971	5,869
	<u>1,487</u>	<u>10,533</u>	<u>6,338</u>	<u>27,238</u>	<u>45,596</u>	<u>21,709</u>

10 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2019	2018
	£	£
Depreciation of tangible fixed assets	<u>43,939</u>	<u>11,027</u>

11 Trustees remuneration and expenses

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

M Bennett

£656 (2018: £Nil) 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.

12 Staff costs

The aggregate payroll costs were as follows:

	2019	2018
	£	£
Staff costs during the year were:		
Wages and Salaries	68,491	51,768
Social Security Costs	1,375	1,255
Employer Contributions to Pension Plans	1,812	656
	<u>71,678</u>	<u>53,679</u>

Sussex MS Centre
Notes to the Financial Statements for the Year Ended 31 December 2019

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:

	2019	2018
	No	No
Number of Administration Staff	2	2
Number of Management Staff	1	2
	3	4

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

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

J Taylor

£722 (2018: £232) of expenses were reimbursed during the year.

Travel and subsistence expenditure

E Dixon

£17 (2018: £Nil) of expenses were reimbursed during the year.

Mileage claim.

EJ Stuttard

£623 (2018: £Nil) of expenses were reimbursed during the year.

Consumables, First Aid course, Travel Expenses

13 Auditors' remuneration

	2019	2018
	£	£
Other fees to auditors		
Audit-related assurance services	2,700	2,700

Sussex MS Centre
Notes to the Financial Statements for the Year Ended 31 December 2019

14 Taxation

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

15 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2019	281,188	46,656	327,844
Additions	-	3,721	3,721
Disposals	-	(24,912)	(24,912)
At 31 December 2019	<u>281,188</u>	<u>25,465</u>	<u>306,653</u>
Depreciation			
At 1 January 2019	156,874	40,290	197,164
Charge for the year	41,911	2,029	43,940
Eliminated on disposals	-	(21,579)	(21,579)
At 31 December 2019	<u>198,785</u>	<u>20,740</u>	<u>219,525</u>
Net book value			
At 31 December 2019	<u>82,403</u>	<u>4,725</u>	<u>87,128</u>
At 31 December 2018	<u>124,314</u>	<u>6,366</u>	<u>130,680</u>

16 Stock

	2019 £	2018 £
Stocks	<u>315</u>	<u>216</u>

17 Debtors

	2019 £	2018 £
Prepayments	235	122
Accrued income	3,914	-
	<u>4,149</u>	<u>122</u>

18 Creditors: amounts falling due within one year

Sussex MS Centre
Notes to the Financial Statements for the Year Ended 31 December 2019

	2019 £	2018 £
Trade creditors	8,748	-
Other taxation and social security	1,592	-
Other creditors	641	1,416
Accruals	2,700	2,700
	13,681	4,116

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 £1,812 (2019- £656).

20 Funds

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2019 £
Unrestricted funds					
<i>General</i>					
General Funds	196,014	162,199	(213,279)	220	145,154
<i>Designated</i>					
Building Project Reserve	78,000	-	-	-	78,000
Total Unrestricted funds	274,014	162,199	(213,279)	220	223,154
Restricted funds					
Building Project Reserve	2,652	-	-	(2,652)	-
Equipment	1,083	-	(4,915)	3,832	-
Hoist Table	-	1,400	-	(1,400)	-
Total restricted funds	3,735	1,400	(4,915)	(220)	-
Total funds	277,749	163,599	(218,194)	-	223,154
	Balance at 1 January 2018 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2018 £
Unrestricted funds					
<i>General</i>					
General Funds	204,414	123,854	(133,754)	1,500	196,014

Sussex MS Centre
Notes to the Financial Statements for the Year Ended 31 December 2019

	Balance at 1 January 2018 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2018 £
Designated					
Building Project Reserve	78,000	-	-	-	78,000
Total unrestricted funds	<u>282,414</u>	<u>123,854</u>	<u>(133,754)</u>	<u>1,500</u>	<u>274,014</u>
Restricted funds					
Centre Costs	414	-	(414)	-	-
Building Project Reserve	2,652	-	-	-	2,652
Equipment	2,333	250	-	(1,500)	1,083
Total restricted funds	<u>5,399</u>	<u>250</u>	<u>(414)</u>	<u>(1,500)</u>	<u>3,735</u>
Total funds	<u><u>287,813</u></u>	<u><u>124,104</u></u>	<u><u>(134,168)</u></u>	<u><u>-</u></u>	<u><u>277,749</u></u>

The Centre Costs fund is a restricted fund set up specifically to equip the centre to ensure its general needs can be met.

The Building Project reserve is for the future development of the charity's buildings and infrastructure.

The Equipment fund is used to buy essential equipment for use by the members.

21 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Tangible fixed assets	87,128	87,128
Current assets	149,707	149,707
Current liabilities	(13,681)	(13,681)
Total net assets	<u><u>223,154</u></u>	<u><u>223,154</u></u>

22 Analysis of net funds

	At 1 January 2019 £	Cash flow £	At 31 December 2019 £
Cash at bank and in hand	150,847	(5,604)	145,243
Net debt	<u>150,847</u>	<u>(5,604)</u>	<u>145,243</u>