

COMPASS THERAPY SUPPORT COMMUNITY LIMITED
(Formerly MULTIPLE SCLEROSIS THERAPY CENTRE LoTHIAN LIMITED)

FINANCIAL STATEMENTS

FOR

31 DECEMBER 2021

Company Registration Number SC122837
Charity Number SC014991

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COMPASS THERAPY SUPPORT COMMUNITY LIMITED
(Formerly MULTIPLE SCLEROSIS THERAPY CENTRE Lothian Limited)
ANNUAL REPORT OF THE BOARD OF TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

Company Registration Number SC122837

Charity Number SC014991

COMPASS THERAPY SUPPORT COMMUNITY LIMITED (Formerly MULTIPLE SCLEROSIS THERAPY CENTRE Lothian Limited) ANNUAL REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees are pleased to present their annual Trustees' report together with the financial statements of the Charity for the year ended 31 December 2021 which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes. At the time of writing, some Coronavirus restrictions are on-going and the impact of this on the charity's activities will be referred to later in the report.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS102).

Objectives and Activities

Our Vision: Empowering and Enabling people living with long-term neurological conditions (including Multiple Sclerosis (MS)) to actively manage their lives.

Our Mission: To deliver co-ordinated, holistic and person-centred support services and therapies to people living with long-term neurological conditions (including Multiple Sclerosis) to assist them in managing their daily lives.

The company's objects and principal activities are:

- To deliver co-ordinated, holistic, and person-centred therapies, support and advice services to people living with long-term neurological conditions (including Multiple Sclerosis) and their families / carers, assisting them in addressing the physical, psychological, and emotional issues affecting them;
- To work with, and for, people living with long-term neurological conditions (including Multiple Sclerosis) actively engaging them in decisions that affect their lives with due regard to respect and choice, to develop social, mental, and emotional confidence that empowers them to make informed choices about all aspects of their lives;
- To improve the physical, mental, emotional, and social health and well-being of people living with long-term neurological conditions (including Multiple Sclerosis) and their families / carers to achieve their potential, and ensuring that they have the confidence and capacity to be active members and contributors in their local communities and civil society.

The main activities employed to assist the Multiple Sclerosis Therapy Centre (MSTC) Lothian in meeting its objectives in 2021 included the following:

- Provision of a facility where self-management support, information and advice is available that will enable people living with multiple sclerosis and other long-term conditions, their family/carers to manage their lives.
- Specialist neurological physiotherapy 1:1 and group physiotherapy classes are offered to people living with multiple sclerosis and other long-term health conditions.
- Adapted specialised exercise (physical activity) classes in Pilates and yoga are offered to people living with multiple sclerosis and other long-term health conditions.
- Complementary therapies including acupuncture, reflexology, myofascial release therapy, reiki, and hypnotherapy.

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- Oxygen treatment is available to people living with multiple sclerosis and a wide range of other health conditions.

Changes to the Board of Trustees

2021 witnessed several changes to the Charity's Board of Trustees:

At our AGM on 26th April 2021, two trustees stood down along with changes to our Office Bearers: Charlotte Encombe was appointed Chair, Daniel Baigrie, retained Vice Chair, Carole Macartney, stood down as chair and was appointed secretary. Paul Collins stood down as a Trustee and Treasurer, with Miguel Hernandez appointed Treasurer. Yvonne Rafferty retired after nine years of being Secretary. During 2021 Sally Westerman and Anthony Cornish both stood down due to health reasons. James Richardson was appointed a Trustee.

The current Trustees would like to thank everyone for their contributions, commitment all the hard work that they have put in over the years. The Charity is grateful to have an enthusiastic and hard-working team of individuals with relevant and complementing professional skill sets.

The Board has simplified the reporting system to make the decision-making process and the development of key strategic strands clearer and easier to understand. At the Board meeting of 12 July 2021, the following headings were approved: People, Finances and Services Development. The spirit of partnership with the staff is maintained by the management team being present at all Board meetings. with the Operations Manager and Physiotherapy Service Lead providing quarterly service reports.

Impact of COVID 19

While the COVID-19 pandemic continues to cause a myriad of difficulties and uncertainties, it has also provided the charity with an opportunity to step back and step up. With the need to adapt to a 'new normal', the Charity has taken into consideration the lessons learned and it continues to ensure it acts with care and diligence in the best interests of its clients and the charity, consistent with the charity's purposes.

Assessing Risk and Resilience

The Board of Trustees and the staff team have shown considerable resilience during these unprecedented times - adapting quickly, managing risks and finances, learning how to work differently, and in planning for our recovery and future.

A strong governance framework

One of the key outcomes of this last year has been that the Board of Trustees has had to think differently about how it governs and adapts rapidly to changing circumstances. However, it is imperative that governance changes are managed effectively and continue to be in the best interests of the charity. The Board of Trustees have been dedicated, working hard to provide good strong leadership and clear strategic direction.

The Charity, continuing to respond to the many challenges brought about by COVID-19 restrictions, has adapted quickly to client needs and the changing environment. Over the year the Charity has continued to operate three different service delivery models.

Throughout the lockdown period, from 1st January until 26th March 2021 MSTC Lothian did not close all its support services completely. The organisation was proactive and innovative, using Zoom and telephone support to ensure it continued to provide vital services.

From 29th March 2021 we re-established centre-based services albeit on a very restricted and appointment only basis, offering limited oxygen treatment and physiotherapy adhering to robust COVID-19 compliant

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practices. Additionally, in cases of identified clinical need the charity provided physiotherapy home visits and outreach services, as well as maintaining our online and telephone services.

Additionally, the Charity:

- Actively engaged with its clients and supporters through social media platforms, promoting fundraising, and encouraging use of its volunteer telephone support service (Have a Natter).
- Utilised the Government's Job Retention Scheme, until September 2021 to help with the efficient management of our finances, resources, and services.
- Actively sourced COVID 19 recovery funding opportunities to support ongoing service developments and the financial sustainability of the charity.
- Maintained communication with our key strategic partners.
- Actively engaged the Trustees and staff in developing contingency plans, assessing and minimising risks and strategic planning.

Service Developments

Over the year the Charity:

- created a 5-year Strategic Framework (Iconic Consulting, funded by RS Macdonald Charitable Trust) providing the structure for future development and expansion plans.
- held a successful EGM, gaining membership support for the change in trading name, with changes approved by OSCR and Companies House
- created a clear Vision, Mission and Values for the organisation trading as Compass. Therapy Support. Community- for people living with neurological conditions
- successfully implemented stage 1 of a digital transformation programme, creating, and imbedding a new digital online client registration system, an O2T electronic booking system and a new CRM system.
- conducted and implemented a staffing and operational review, with a new operational and staffing model. Clarified and improved staff job descriptions, bench marked salary scale and revised all HR policies.
- increased on staffing resource by 46.5 hours per week; employing an Operations Manager, Service & Facilities Officer, and a Graduate Physiotherapist.
- introduced an employee Health Plan and Staff Life Assurance as part of a new employee's benefits package.
- Increased our O2T capacity from 65 per week in April to 178 per week by the end of the year. An increase of 175%. A total of 2678 attendees over the 9-month COVID restricted period.
- secured funding to implement strategic plans for service development and expansion through a Scottish Government Communities Recovery Fund Award (Adapt and Thrive) £71,500.
- secured funding to meet our ongoing core costs and service development
- secured funding to create and develop a new Wellbeing Support service and officer over the next three years (Lottery Community Fund, Improving Lives)
- installed a new physiotherapy CRM and booking system.
- expanded physiotherapy acupuncture service through CPD investment
- successfully negotiated and maintained our Direct Award Agreement with City of Edinburgh Health and Social Care for 2021/2024

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ACHIEVEMENTS AND PERFORMANCE

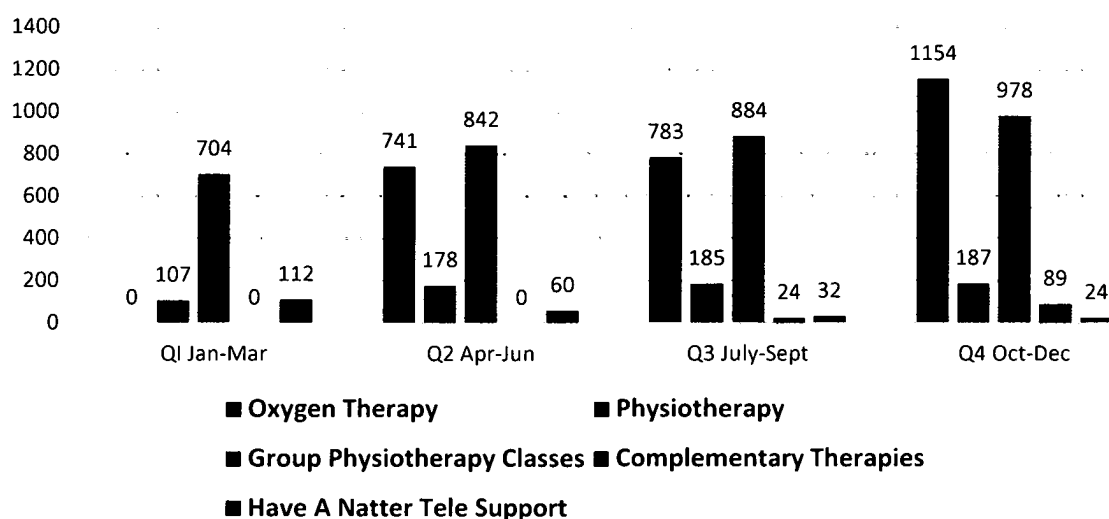
Achievements

- Maintained services, our values, and our purpose.
- Minimised the financial risk to the organisation.
- Increased our core staff team.
- Worked collaboratively in responding to contingency planning, client needs, assessing operational risks, and in developing policies and practices.
- Successfully raised funds to sustain the charity and maintain and develop services.
- Maintained our relationships with clients, volunteers, and key external partners.

Performance

MSTC Lothian delivered a TOTAL of 7084 therapies/support services in 2021 to 548 active self-managers. This is 76% of 2019 total, and a 5% increase on the previous year, which is quite remarkable in such a challenging and difficult year.

Services & Therapies Delivered 2021



Client Demographics and Geographic Spread

Our clients present with different needs, conditions and from across the Lothians. Over 95% of attendees are seeking routes to improve their skills in self-management of long-term conditions.

Client Demographics			
Female	52%	Male	48%
Condition			
MS	36%	Fibromyalgia	14%
ME/CFS	28%	Stroke /Brain Trauma	9%
Cancer	2%	Wound Healing	5%
*Long COVID	5%	Other	1%

*Long COVID. In September we witnessed increasing demand for our oxygen therapy service from people living with Long COVID, which was the result of a BBC News article. Some of the symptoms associated with Long COVID closely mimic such conditions as Post Viral Fatigue Syndrome, Chronic Fatigue Syndrome and ME as well as MS, which are characterized by persistent fatigue, 'brain fog, weakness, joint pain, depression, and

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non-restorative sleep. Many of our MS, ME and CFS clients find relief from their symptoms through regular Oxygen Therapy sessions. In clients we have treated, the more common symptoms such as fatigue, “brain fog”, insomnia and neurological effects respond well to Oxygen Therapy.

MSTC Lothian and several MS Therapy Centre across the UK are participating in a national study directed by Dr Tim Robbins and his colleagues at the NHS University Hospitals Coventry and Warwickshire into the benefits of oxygen therapy for people living with Long COVID, using a self-evaluation Fatigue Scale. The information gathered should help inform, and build a body of knowledge around Long COVID, and hopefully improve future health interventions and support.

MSTC Lothian welcomed:

- 17 newly registered clients living with multiple sclerosis.
- 42 registered clients living with other neurological and/or long-term conditions.
- 29 registered clients living with Long COVID

Current and Ongoing Service Development Projects

- Alliance (Health & Social Care) Funding: *Fatigue Management* Development Programme, working in partnership with CEC Health & Social Care Partnership. Funding and Timetable extension agreed to April 2022.
- CEC Innovation Fund: *Breathe Better with MS*, developing support for people living with MS, with respiratory dysfunction. Service implementation extended to April 2022

The Therapy Support Fund and Minimum Contribution System

It is the MSTC Lothian’s undertaking to never turn anyone away who needs its help. The Therapy Support Fund (TSF) was created in May 2017 in recognition of clear links between long-term health conditions, deprivation, lifestyle factors and the wider determinants of health. These can severely restrict a person’s ability to access and afford vital support, therapies, and services.

Our minimum contribution system (charges) operates for those who can contribute towards the cost of their therapies and/or treatments. The TSF enables the Charity to maintain a subsidy of the actual costs of delivering all services and support therapies, reducing the financial burden for people living with long term health conditions. The TSF also allows the Charity to address health inequalities by removing the financial barrier. The minimum contribution is for those who are not able to pay which provides them with full and continuing access to all our therapies and services. Funds raised through community fundraising activities, donations and small grants from award giving bodies support the TSF.

Over several years the number of new MS clients accessing our oxygen treatment service has steadily declined, however demand for our other treatments and therapies has remained relatively stable. During 2020 due to the impact of COVID-19 and the restricted and limited nature of our service delivery means that any effective analysis or comparisons with 2019 attendance figures is not possible. In saying that, pre-Covid19 the Charity had already been witnessing increased demand from other neurological conditions and knows that, with additional post-COVID pressure on statutory services, demands for specialist self-management support - particularly from vulnerable groups living with long term conditions - will grow further.

Fundraising

The Charity would like to take this opportunity to thank all its members, clients, friends, and local groups for supporting our Ghost Light Fundraising Campaign and for all their imaginative and creative on-line fundraising activities. It is extremely grateful for the help received from trust and foundations who supported and funded our COVID 19 recovery, our services, and the future development of the charity, its services and support the sustainability of the charity. These include Garfield Weston Foundation, Agnes Hunter Trust, Cairn Energy,

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Brownlie Charitable Trust, The Stafford Trust, Edward Gostling Foundation, Communities Recovery Fund (Adapt & Thrive), Batchworth Trust, Percy Bilton Charitable Trust, Constance Paterson, The Nancie Massey Charitable Trust, Sir Jules Thorn Trust, The Shroder Trust, The Hospital Saturday Fund, February Foundation, The Meikle Foundation, The Nancy Roberts Trust, Ryvoan Trust and The RS MacDonald Charitable Trust.

Health & Social Partnership Direct Award

Throughout 2021, the Charity benefited from a Direct Award from the City of Edinburgh Health & Social Partnership to provide advice, support and therapies for people living with neurological conditions in the Edinburgh Area. This existing agreement expires on 31st March 2022. The charity is currently in negotiation with City of Edinburgh Health & Social Care Partnership with a view of agreeing a new award to maintain the continuity of support in self-management activities for people living with neurological conditions living in the Edinburgh area and is expecting a decision by mid-April. Whilst our Award is secure until 31st March 2022, it is uncertain at the time of writing what the impact COVID 19 will have on third sector service and grant agreements.

Risk Management

The Board of Trustees regularly undertakes a review of the risks to which the Charity is exposed, particularly business, operational and financial risks. The Charity has introduced procedures and reporting regimes to mitigate and manage risks. Internal control systems are designed to meet the Charity's operating needs, the risks to which it is exposed and to provide reasonable assurance against misstatement or loss. The Charity ensures disclosure checks are carried out on all new staff and volunteers, and the Health and Safety policy outlines procedures to ensure compliance with health and safety of staff, volunteers, clients, and visitors to the centre. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Other policies are in place covering the Protection of Vulnerable Adults, GDPR-data protection, complaints, confidentiality, handling and retention of disclosure information, volunteering, and equal opportunities. The Charity operates regular procedures to monitor the receipt of income and both revenue and capital expenditure.

Future Plans

The Board welcomes the fresh ideas, enthusiasm and commitment being shown by new Trustees, and the invaluable support provided by every Board member. Our current circumstances are informing the strategic and recovery planning which both staff and trustees have undertaken over the last few months. This will help us to formulate our overall strategic objectives for 2022 and provide the foundations for our future long-term development and sustainability. It will define who we are, and what we want to do.

The Charity is actively implementing its strategic plans around 'How do we recover and grow?' and is planning for the future and maximise its impact. Key to moving forward and growing the organisation is building on its learning and achievements, diversifying its income streams, widening access, creating a shared vision, mission, values, and principles. With the organisation's Strategic Objectives in place the following progress has been made:

- **Branding and Communication:** Despite ongoing Covid restrictions over the past year the re-branding of the organisation is nearly completed. The launch of the trading name Compass. Therapy. Support. Community has been approved by our members, Companies House and OSCR. The launch is planned for 30 March 2022.
- **Digital Transformation:** A new interactive website- wearecompass.org.uk will be launched in March 2022. We have installed a new client interface (CRM), and a new online registration and booking system. The website launch www.wearecompass.org.uk will coincide with that of the trading name.
- **Recovery and Development Planning:** we have implemented our new operational and staffing model and established a new service delivery model and improved our financial management and risk assessment processes. We will develop our new Wellbeing Support Service; supporting and helping people navigate

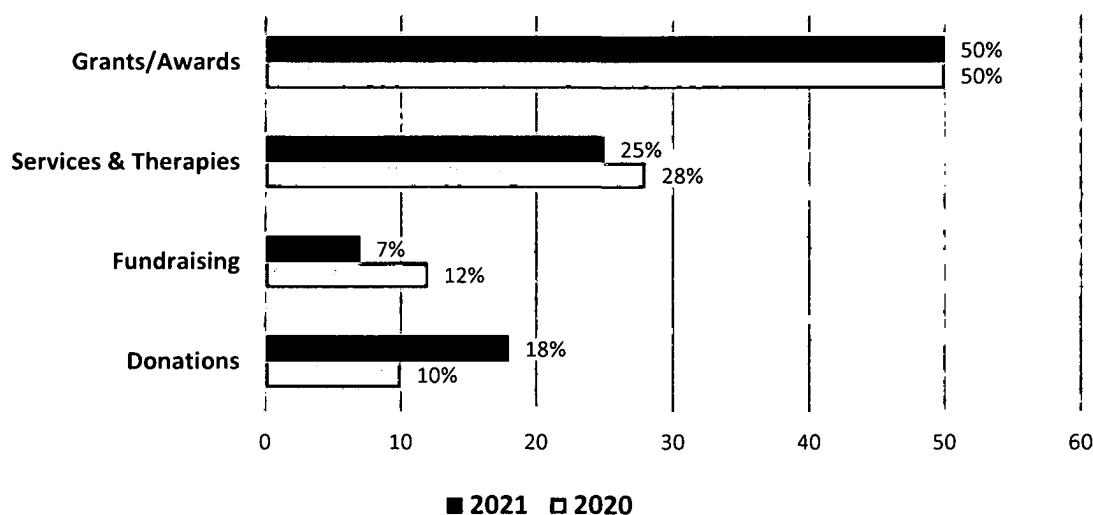
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self-management and welfare and wellbeing community services. The award from the Communities Recovery Fund- Adapt & Thrive has supported the expansion in staffing resource and will support the remodelling plans for our Centre, which will be carried in in March 2022. A major fundraising project will be launched early in 2022 to help purchase of an oxygen generator system. This will enable the charity to produce its own oxygen, thus stabilising the cost of delivering our oxygen therapy service, the service subsidy and client contribution levels. Our secured Bounce Back Loan of £50,000 has been set aside for the purchase, along with £2,000 awarded by the Hospital Saturday Fund. However due to increasing costs in manufacturing as a result of COVID and imports costs due Brexit, we have a funding shortfall of £48,000.

Financial Review

Total income for the year was £387,167 (2020: £293,796). A breakdown of the main categories of income is shown below. Grants/Awards 50%; Services/Therapies: 25%; Donations 18%; Fundraising 7%.

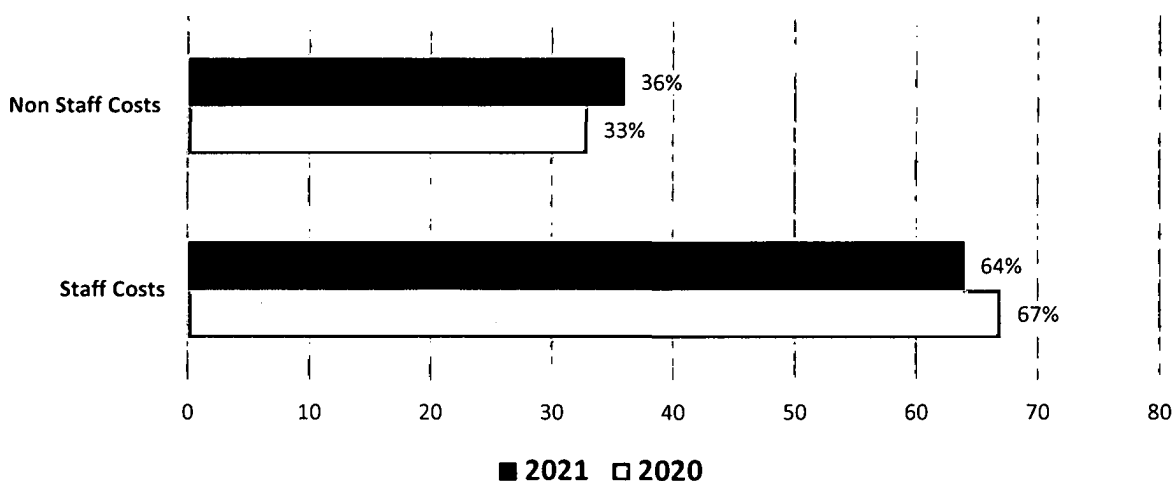
Income 2020 & 2021



The increase in income is a direct result of securing substantial recovery and development grants and awards in support of the charity's future planning and sustainability.

Total expenditure for the year was £313,481 (2020: £239,186) of which 64% (2020: 67%) was staff costs and 36% (2020: 33%) was non-staff costs. A breakdown of expenditure is shown below.

Expenditure 2020 & 2021



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The net result for the year was a surplus £73,686 (2020: £54,610). £74,130 are restricted funds, resulting in a small deficit of £444 on unrestricted funds.

Reserves Policy

A portion of the reserves is designated for emergency or planned expenditure. The Board of Trustees considers that 3-4 months of operating costs is an appropriate level of general funds to maintain under normal operations. With the current situation these funds are being carefully monitored and general funds supplemented where possible through grants and government aid programmes to ensure the Charity can resume and re-establish operations once restrictions are lifted, and an appropriate method of service delivery is agreed.

At the end of 2021 restricted funds stood at £105,467 (2020: £29,959). Unrestricted funds stood at £212, 279 (2020: £214,101). of which £125,000 is designated for emergency and urgent Barochamber repair, improvement, or replacement and £10,000 for The Therapy Support Fund. The Charity's costs are currently in the region of £21,000 per month of which some £16,000 relates to salaries and pensions. The general funds at 31 December 2021, were £77,279 which represents a reserve of around 3.5 months running costs. The Board are pleased to report that the target level of reserves has been achieved in 2021 although, as noted above the situation is being very closely monitored in 2022.

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Reference and administrative details

Charity Name	Compass Therapy Support Community Limited (formerly Multiple Sclerosis Therapy Centre Lothian Limited)
Company Number	SC122837
Charity Number	SC014991
Registered office & Operational Address	Unit 40c Swanfield Edinburgh EH6 5RX
Independent Examiner	Kevin Cattnach CA Whitelaw Wells Chartered Accountants 9 Ainslie Place Edinburgh EH3 6AT
Bankers	The Royal Bank of Scotland 2 Bernard Street Edinburgh EH6 6PU Shawbrook Bank Limited Lutea House Warley Hill Business Park Brentwood Essex CM13 3BE
Directors/Board of Trustees	Charlotte Encombe, Chair Daniel Baigrie, Vice Chair Carole Macartney, Secretary Miguel Hernandez, Treasurer Sarah Horne James Richardson (appointed 22 nd April 2021) Paul Collins, Treasurer (resigned 22 nd April 2021) Yvonne Rafferty, Secretary (retired 22 nd April 2021) Sally Westerman (resigned 18 January 2021) Antony Cornish (resigned 11 June 2021)
Company Secretary	Carole Macartney
Chief Executive Officer	Nancy Campbell

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Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 9 February 1990, and registered as a Charity on 28 September 1994. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1. Compass Therapy Support Community Limited was formerly known as Multiple Sclerosis Therapy Centre Lothian Limited but changed its name on 25th April 2022.

The Memorandum and Articles of Association of the charitable company were updated by Special Resolution on 21 June 2021 to adopt revised charitable purposes to reflect more accurately the current aims of the Charity, to reflect OSCR guidance relating to the use of digital communication and technology for holding meetings and to adopt the proposed change to the name of the charity to Compass Therapy Support Community Limited. This was undertaken in full consultation with the members and complying with the regulations as set out by the Office of the Scottish Charity Regulator.

Recruitment and Appointment of Board of Trustees

The original members of the company consisted of the Founder member and ordinary members. The Founder member was ARMS (Multiple Sclerosis Research) Limited, but this no longer operates, and therefore now the company members consist of members, who are any persons with MS or an interest in promoting the objects of the company as admitted to membership by the Board of Trustees. The Board of Trustees is selected from the members of the company, excluding employees.

The members of the Board of Trustees, including the directors of the company, are Charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association, the members of the Board of Trustees are elected to serve for three years. They must take a break after three terms.

The Board of Trustees seeks to ensure that the needs of people with MS are appropriately reflected through the diversity of the trustee body, with a mix of members with MS and those who, though not themselves, diagnosed with MS, have an interest in the aims of the Company, and can offer appropriate business, clinical or other relevant skills. All members, apart from employees, are eligible to become members of the Board.

Trustee Induction and Training

Many new Trustees are already familiar with the practical work of the Charity having either used the facilities or volunteered to help in the operation of the Centre prior to taking up a Trustee role.

New Trustees are invited and encouraged to attend a series of short briefing sessions to familiarise themselves with the Charity and the context within which it operates. These are led by the Chair of the Board of Trustees and the Strategic Development Manager and will cover:

- The obligations of Board of Trustees members.
- The main documents which set out the operational framework for the Charity including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

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Information is provided drawing from the various Charity Regulator publications, and this will be distributed to all new Trustees along with the Memorandum and Articles and the latest financial statements.

Trustees are encouraged to attend appropriate training events and any notes from these are circulated to other Trustees to ensure the key learning points are shared.

Organisational Structure

The Charity has a Board of Trustees of up to 11 members who meet every three months, on a formal basis. Trustees will be invited to contribute their skills and expertise in agreed sub-groups for certain projects. In addition, the office-bearers communicate regularly for the purposes of taking forward specific work areas. The Board of Trustees is responsible for the strategic direction and policy of the Charity.

A scheme of delegation is in place. Day-to-day responsibility for the provision of the services rests with the Strategic Development Manager, who oversees operational management of the Centre and individual supervision of the staff team, carries out fundraising activities, and ensures that the team continues to develop their skills and working practices in line with good practice.

The Board of Trustees would like to acknowledge the continued and valued contribution to the smooth running of the centre from its dedicated group of volunteers. Volunteers contribute to all aspects of service delivery from operation of the oxygen chamber, essential maintenance and repair and cleaning and hygiene input. The Board of Trustees is also acting in a voluntary role and make considerable input to the direction of the Centre. In 2021 MSTC Lothian volunteer time contribution amounted to the equivalent of some £76,325. This can be broken down to £26,650 operational volunteer time and £49,675 Trustees' input. As at December 2021 there were 15 active volunteers, excluding 6 Trustees.

Related Parties

In so far as it is complementary to the Charity's objects, the Charity is guided by both local and national policy. The Charity is a member of MS National Therapy Centres (MSNTC), an umbrella Charity registered in England and Wales and in Scotland. As a member of MSNTC, the Charity benefits from reduced oxygen prices, training, and the provision of national standards for the delivery of oxygen therapy. MSNTC holds Open Meetings around the UK to enable Centres to communicate and share ideas and best practice. The representation of other Centres within this group has proved invaluable to the Charity in establishing improved links within the MS community and identifying relevant policy developments and prospective treatments and how they may be funded. The charity is also an active member of: The Alliance: The Health and Social Care Alliance Scotland; The Neurological Alliance; Voluntary Health Scotland; Self-Directed Support Scotland; Scottish Council of Voluntary Organisations; Edinburgh Council for Voluntary Organisations.

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RESPONSIBILITIES OF THE BOARD OF TRUSTEES

The Charity Trustees (who are also the directors of Multiple Sclerosis Therapy Centre Lothian Limited for the purposes of company law) are responsible for preparing a directors' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity Trustees to prepare financial statements for each year which 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 the income and expenditure, of the charity for that period. In preparing the financial statements, the Trustees are required to:

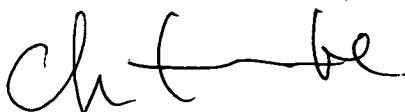
- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence 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 in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed by order of the Board of Trustees:

Charlotte Encombe
Trustee/Chair



Registered office:
Unit 40C, Swanfield
Edinburgh EH6 5RX

Miguel Hernandez
Trustee/Treasurer



Approved by the Board of Trustees on 25 April 2022

COMPASS THERAPY SUPPORT COMMUNITY LIMITED
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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMPASS THERAPY SUPPORT COMMUNITY LIMITED
FOR THE YEAR ENDED 31 DECEMBER 2021

I report on the accounts of the Charity for the year ended 31 December 2021 which are set out on pages 14 to 30.

Respective Responsibilities of Trustees and Examiner

The Charity Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charity and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Charity's Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (as amended) does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention -

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act, Regulation 4 of the 2006 Accounts Regulations (as amended) and sections 381, 382 and 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Kevin Cattnach

Relevant Professional Qualification: Chartered Accountant (ICAS)

On behalf of Whitelaw Wells

9 Ainslie Place

Edinburgh, EH3 6AT

Date: 25 April 2022

COMPASS THERAPY SUPPORT COMMUNITY LIMITED
(Formerly MULTIPLE SCLEROSIS THERAPY CENTRE LOTHIAN LIMITED)

INCOME AND EXPENDITURE ACCOUNT INCORPORATING THE STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted £	Restricted £	2021 £	2020 £
INCOME					
Income and endowments from:					
Donations and legacies	(2)	69,660	-	69,660	33,717
Charitable activities	(4)	169,204	119,915	289,119	229,470
Other trading activities	(3)	27,778	-	27,778	29,992
Investments		610	-	610	617
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL INCOME		267,252	119,915	387,167	293,796
		<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURE					
Expenditure on:					
Raising funds	(7)	16,648	-	16,648	16,284
Charitable activities	(7)	251,048	45,785	296,833	222,902
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURE		267,696	45,785	313,481	239,186
		<hr/>	<hr/>	<hr/>	<hr/>
NET (EXPENDITURE)/INCOME FOR THE YEAR BEFORE TRANSFERS		(444)	74,130	73,686	54,610
Transfers	(18,19)	(1,378)	1,378	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
NET MOVEMENT IN FUNDS		(1,822)	75,508	73,686	54,610
Reconciliation of Funds:					
Balances brought forward at 1 January 2021		214,101	29,959	244,060	189,450
		<hr/>	<hr/>	<hr/>	<hr/>
Balances carried forward at 31 December 2021		212,279	105,467	317,746	244,060
		<hr/>	<hr/>	<hr/>	<hr/>

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the Charity are classed as continuing.

The notes on pages 17 to 30 form part of these financial statements.

COMPASS THERAPY SUPPORT COMMUNITY LIMITED
(Formerly MULTIPLE SCLEROSIS THERAPY CENTRE LOTHIAN LIMITED)

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	£	2021 £	2020 £
FIXED ASSETS				
Tangible assets	11		16,555	5,883
CURRENT ASSETS				
Stock		2,452		2,067
Debtors	12	6,048		6,433
Cash at bank and in hand		347,306		290,218
		355,806		298,718
CREDITORS: amounts falling due within one year	13	(12,631)		(16,853)
NET CURRENT ASSETS			343,175	281,865
TOTAL ASSETS LESS CURRENT LIABILITIES			359,730	287,748
CREDITORS				
Amounts falling due after more than one year	14		(41,984)	(43,688)
NET ASSETS			317,746	244,060
FUNDS				
Unrestricted:				
Designated funds	18	135,000		133,000
General funds	18	77,279		81,101
			212,279	214,101
Restricted Funds	19		105,467	29,959
			317,746	244,060

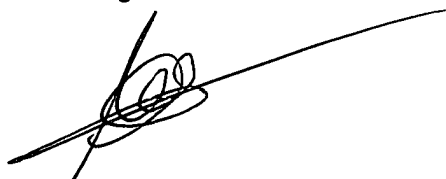
In preparing these financial statements:

- (a) The Directors are of the opinion that the company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.
- (b) The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006, and
- (c) The Directors acknowledge their responsibilities for:
 - (i) Ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006, and
 - (ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of Section 394 and 395, and which otherwise comply with the requirements of this Act relating to the accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Trustees on 25 April 2022, and are signed on their behalf by:

Miguel Hernandez



Charlotte Encombe



COMPASS THERAPY SUPPORT COMMUNITY LIMITED
(Formerly MULTIPLE SCLEROSIS THERAPY CENTRE LOTHIAN LIMITED)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	<u>Note</u>	<u>2021</u> £	<u>2020</u> £
Cash flows from operating activities:			
Increase / (decrease) in cash from operating activities	5	76,221	61,376
		<hr/>	<hr/>
Cash flows from investing activities:			
Interest received		610	617
Purchase of tangible fixed assets		(16,117)	(2,586)
		<hr/>	<hr/>
Net cash used in investing activities		(15,507)	(1,969)
		<hr/>	<hr/>
Cash flows from financing activities:			
Increase in borrowings		-	50,000
Repayments of borrowings		(3,626)	-
		<hr/>	<hr/>
Net cash (used in)/ provided by financing activities		(3,626)	50,000
		<hr/>	<hr/>
Increase / (Decrease) in cash and cash equivalents in the year		57,088	109,407
		<hr/>	<hr/>
Cash and cash equivalents at the beginning of the year		290,218	180,811
		<hr/>	<hr/>
Cash and cash equivalents at the end of the year		347,306	290,218
		<hr/> <hr/>	<hr/> <hr/>

COMPASS THERAPY SUPPORT COMMUNITY LIMITED
(Formerly MULTIPLE SCLEROSIS THERAPY CENTRE LOTHIAN LIMITED)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The accounts 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 (FRS102) (effective 1 January 2019) – Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Compass Therapy Support Community Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless stated in the relevant accounting policy note(s).

Preparation of the accounts on a going concern basis

The Directors as stewards of the charity have a duty to act in the best interests of the charity and act with a level of due care and diligence. The charity's finances and reserves have been successfully managed through a combination of regular, monthly financial monitoring and modelling, utilisation of the Job Retention Scheme, and proactively working with our fundraising consultants in sourcing and securing core costs funding and recovery and development awards to maintain and sustain the charity's services and future planning. Throughout 2021 with the continuation of COVID 19 restrictions, the Directors have endeavoured to be open and transparent with clients, staff, partners, and funders, talking about the challenges and keeping people updated on how we are responding, and what we are trying to achieve. During these unprecedented times, the charity has shown considerable resilience, by adapting quickly, effectively managing risks and finances, and in planning for recovery and future sustainability. The Directors have provided good strong leadership with clear strategic direction, and they are confident in the Charity's ability to remain financially stable and will continue to take decisions collectively. They will ensure clear that robust reporting procedures and lines of accountability are in place when delegating and will implement the necessary mechanisms to ensure effective financial management and decision-making.

Income

All income is included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Income from donations and legacies includes all income that is in substance a gift, made to the Charity on a voluntary basis. This is included in full in the Statement of Financial Activities when receivable. Membership income and gifts in kind are included when received. Gifts in kind are valued at a price the Charity would have to pay in the open market for the equivalent item. Grants of a general nature, where entitlement is not conditional on delivery of a specified level of service, are recognised when the Charity becomes unconditionally entitled to the grant. A legacy, in whole or part, is only considered probable when the amount can be measured reliably, and the Charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Charity, or the Charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.
- Income from charitable activities includes fees for treatment therapies and income earned both from the supply of services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular services to be provided by the Charity.

COMPASS THERAPY SUPPORT COMMUNITY LIMITED
(Formerly MULTIPLE SCLEROSIS THERAPY CENTRE LOTHIAN LIMITED)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES (cont'd)

- Grants where related to performance and specific deliverables, are accounted for as the Charity earns the right to consideration by its performance.
- Income from other trading activities includes income earned from both trading activities in order to raise funds for the Charity and income from fundraising events and is recognised when receivable.
- Investment income is included when receivable.

Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities. The Charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

- Expenditure on raising funds includes all expenditure incurred by a Charity to raise funds for its charitable purposes. It includes the costs of all fundraising activities and events and the sale of bought in goods.
- 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 directly attributed to such activities and those of an indirect nature necessary to support them including costs related to the governance of the Charity.

The value of services provided by volunteers has not been included in these accounts as the monetary value is not easily measured.

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include finance, personnel, payroll and governance costs which support the Charity's activities. The bases on which support costs have been allocated are set out in note 9.

Stocks

Stocks are valued at the lower of cost and net realisable value.

Tangible Fixed Assets

Assets are initially included at cost. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment	-	20% straight line
Fixtures & fittings	-	20% straight line
Property improvements	-	20% straight line

The Charity has the policy not to capitalise items under £100.

Designated Funds

Designated funds are unrestricted funds designated by the Board of Trustees for a specific purpose.

COMPASS THERAPY SUPPORT COMMUNITY LIMITED
(Formerly MULTIPLE SCLEROSIS THERAPY CENTRE LOTHIAN LIMITED)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES (cont'd)

Unrestricted Funds

Unrestricted funds are grants and other income receivable or generated for the objects of the Charity without further specified purpose and are available as general funds.

Restricted Funds

Restricted funds are to be used for specific purposes as laid down by the donor.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against income on a straight-line basis over the period of the lease.

Pensions

The Charity operates a defined contribution pension scheme for all employees who have opted to participate. The assets of the schemes are held separately from those of the Charity in an independently administered fund.

Barochamber

The costs of the Barochamber were written off to the income and expenditure account in the year of purchase.

2. INCOME FROM DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	66,775	30,544
Legacies	680	-
Gift Aid	2,199	3,088
Income from membership fees	6	85
	<hr/>	<hr/>
	69,660	33,717
	<hr/>	<hr/>

Income from donations and legacies was £69,660 (2020: £33,717) of which £69,660 (2020: £33,717) was unrestricted and £nil (2020: £nil) was restricted.

3. INCOME FROM OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising - events	-	360
Other fundraising	25,169	28,244
Merchandise & refreshment sales	1,280	1,113
Training Income	1,329	275
	<hr/>	<hr/>
	27,778	29,992
	<hr/>	<hr/>

Income from other trading activities was £27,778 (2020: £29,992) of which £27,778 (2020: £29,992) was unrestricted and £nil (2020: £nil) was restricted.

COMPASS THERAPY SUPPORT COMMUNITY LIMITED
(Formerly MULTIPLE SCLEROSIS THERAPY CENTRE LOTHIAN LIMITED)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Oxygen Treatment	58,898	-	58,898	41,662
Physiotherapy	15,775	-	15,775	10,610
Other therapies	19,524	-	19,524	17,411
Miscellaneous income	-	-	-	11,934
Grants:				
Agnes Hunter Trust	-	-	-	7,500
Awards for All	-	-	-	10,000
Bank of Scotland Foundation	-	-	-	6,500
Batchworth Trust	-	-	-	3,000
CEC – Health & Social Care Partnership	36,406	-	36,406	36,226
CEC Innovation Fund	-	-	-	8,385
Coronavirus Job Retention Scheme	4,601	-	4,601	8,012
Edward Gostling Foundation	-	-	-	10,000
February Foundation	-	5,000	5,000	3,000
Foundation Scotland	-	-	-	8,350
Garfield Weston Foundation	20,000	-	20,000	-
National Lottery Community Fund	-	26,249	26,249	-
Percy Bilton Charitable Trust	-	4,995	4,995	-
RS MacDonald	10,000	-	10,000	5,500
Schroder Charitable Trust	4,000	-	4,000	-
SG – Small Business Fund	-	-	-	10,000
SG Wellbeing Fund	-	-	-	13,440
SCVO – Community Jobs Scotland	-	1,735	1,735	10,338
SCVO – Communities Recovery Fund	-	71,500	71,500	-
The Hospital Saturday Fund	-	2,000	2,000	-
The Alliance	-	8,436	8,436	6,887
Other small grants < £2,000	-	-	-	715
	<u>169,204</u>	<u>119,915</u>	<u>289,119</u>	<u>229,470</u>

Income from charitable activities was £289,119 (2020: £229,470) of which £169,204 (2020: £149,570) was unrestricted and £119,915 (2020: £79,900) was restricted.

5. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net movement in funds	73,686	54,610
Add back depreciation charge	5,445	4,626
Interest received	(610)	(617)
(Increase)/decrease in stock	(385)	(1,415)
Decrease/(increase) in debtors	385	1,236
Increase/(decrease) in creditors	(2,300)	2,936
Increase / (decrease) in cash from operating activities	<u>76,221</u>	<u>61,376</u>

COMPASS THERAPY SUPPORT COMMUNITY LIMITED
(Formerly MULTIPLE SCLEROSIS THERAPY CENTRE LOTHIAN LIMITED)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

6. NET INCOME FOR THE YEAR

This is stated after charging: -	2021 £	2020 £
Independent Examiner's remuneration:		
- External Scrutiny	1,440	1,350
- Payroll administration	1,200	1,266
Depreciation	5,445	4,626
	<u> </u>	<u> </u>

7. EXPENDITURE

	Raising Funds £	CHARITABLE ACTIVITIES Treatment Services £	Project Costs £	2021 £	2020 £
Direct costs					
allocated to activities:					
Fundraising & marketing	5,911	-	-	5,911	5,169
Physiotherapy staff costs (note 10)	-	45,141	24,763	69,904	59,838
Physio & other therapy services	-	6,101	-	6,101	4,835
Equipment maintenance and running costs	-	18,076	1,042	19,118	15,376
Support Costs					
allocated to activities:					
Other staff costs (note 10)	10,000	100,320	10,040	120,360	99,734
Staff recruitment & training	-	3,977	1,662	5,639	1,158
Volunteer & Trustee expenses	-	683	-	683	1,467
Purchases	737	-	-	737	615
Rent, rates, insurance & repairs	-	22,148	450	22,598	22,153
Heat & light	-	3,038	-	3,038	2,672
Telephone & IT support	-	5,676	-	5,676	3,243
Office supplies, post and stationery	-	4,365	-	4,365	1,762
Travel & subscriptions	-	2,455	-	2,455	3,370
Independent Examination fee	-	1,440	-	1,440	1,350
Accountancy support	-	3,570	-	3,570	3,780
Legal and consulting fees	-	25,909	5,288	31,197	5,377
Payroll administration	-	1,200	-	1,200	1,266
Bank charges & other admin	-	3,337	-	3,337	1,395
Loan interest	-	707	-	707	-
Depreciation	-	2,905	2,540	5,445	4,626
	<u>16,648</u>	<u>251,048</u>	<u>45,785</u>	<u>313,481</u>	<u>239,186</u>

Total expenditure was £313,481 (2020: £239,186) of which £267,696 (2020: £182,258) was unrestricted and £45,785 (2020: £56,928) was restricted.

COMPASS THERAPY SUPPORT COMMUNITY LIMITED
(Formerly MULTIPLE SCLEROSIS THERAPY CENTRE LoTHIAN LIMITED)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

8. SUMMARY ANALYSIS OF EXPENDITURE AND RELATED INCOME FOR CHARITABLE ACTIVITIES

This table shows the cost of the two main charitable activities and the sources of income directly to support those activities

	Treatment Services	Project Activities	TOTAL
	£	£	£
Costs	(251,048)	(45,785)	(296,833)
Contributions for therapy	94,196	-	94,196
Direct grant support	75,008	119,915	194,923
	<hr/>	<hr/>	<hr/>
Net funds from charitable activities	(81,844)	74,130	(7,714)
	<hr/>	<hr/>	<hr/>

9. ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between the two main charitable activities undertaken (see note 7) in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Analysis of Support and Governance Costs

	General Support	Governance Function	TOTAL	Basis of Apportionment
	£	£	£	
Salaries, wages & related costs	110,320	-	110,320	staff time
Volunteer/Trustees expenses	683	-	683	exp' claim
Premises & office costs	49,345	-	49,345	invoiced exp'
Independent examination fees	-	1,440	1,440	governance
Accountancy / other professional fees	30,059	620	30,679	invoiced exp'
	<hr/>	<hr/>	<hr/>	
TOTAL	190,407	2,060	192,467	
	<hr/>	<hr/>	<hr/>	

COMPASS THERAPY SUPPORT COMMUNITY LIMITED
(Formerly MULTIPLE SCLEROSIS THERAPY CENTRE LOTHIAN LIMITED)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

10. STAFF COSTS

The aggregate staff costs were:

	2021	2020
	£	£
Salaries	173,867	149,071
Employers' NI	9,556	6,570
Pension	3,344	2,783
Agency staffing	3,497	1,148
	<hr/>	<hr/>
	190,264	159,572
	<hr/>	<hr/>

No employee received emoluments totalling more than £60,000 in the year. No directors received any remuneration or reimbursed expenses in the current or previous year. No directors received payment for professional or other services supplied to the Charity (2020: £Nil).

Particulars of employees:

The average number of staff, calculated on a head count basis, excluding directors, employed by the Charity during the financial year was:

	2021	2020
	No.	No.
Chief Executive Officer/Strategic Development Manager	1	1
Physiotherapists	3	3
Project Officers	2	2
General Assistants	4	2
	<hr/>	<hr/>
	10	8
	<hr/>	<hr/>

COMPASS THERAPY SUPPORT COMMUNITY LIMITED
(Formerly MULTIPLE SCLEROSIS THERAPY CENTRE LOTHIAN LIMITED)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

11. TANGIBLE FIXED ASSETS	Computer Equipment £	Fixtures & Fittings £	Property Improvements £	Total £
COST				
At 1 January 2021	7,296	46,041	52,136	105,473
Additions	1,483	11,994	2,640	16,117
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2021	8,779	58,035	54,776	121,590
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 January 2021	5,538	42,706	51,346	99,590
Charge for the year	1,016	3,704	725	5,445
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2021	6,554	46,410	52,071	105,035
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 December 2021	2,225	11,625	2,705	16,555
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2020	1,758	3,335	790	5,883
	<hr/>	<hr/>	<hr/>	<hr/>
12. DEBTORS			2021 £	2020 £
Income tax recoverable			2,313	3,126
Prepayments and accrued income			2,775	2,582
Other debtors			960	725
			<hr/>	<hr/>
			6,048	6,433
			<hr/>	<hr/>
13. CREDITORS: amounts falling due within one year			2021 £	2020 £
Bank loans (note 15)			5,097	6,312
PAYE/NIC			53	911
Other creditors & accruals			7,481	9,630
			<hr/>	<hr/>
			12,631	16,853
			<hr/>	<hr/>

COMPASS THERAPY SUPPORT COMMUNITY LIMITED
(Formerly MULTIPLE SCLEROSIS THERAPY CENTRE LoTHIAN LIMITED)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

14. CREDITORS: amounts falling due after more than one year

	2021	2020
	£	£
Bank loans (note 15)	41,984	43,688
	<u>41,984</u>	<u>43,688</u>
	<u><u>41,984</u></u>	<u><u>43,688</u></u>

15. BANK LOANS

	2021	2020
	£	£
Due in less than one year	5,097	6,312
Due in one to two years	5,226	9,666
Due in two to five years	16,485	30,491
Due in more than five years	20,273	3,531
	<u>47,081</u>	<u>50,000</u>
	<u><u>47,081</u></u>	<u><u>50,000</u></u>

The Charity secured the UK Government backed Bounce Back Loan in May 20. The loan term has been extended to ten years with no payments in the first twelve months and interest covered by the UK Government. The interest rate is 2.5% fixed for the remaining nine years.

16. ANALYSIS OF CHANGES IN NET DEBT

	At 1st Jan 2021 £	Cash flows £	Other non- cash changes £	At 31st Dec 2021 £
Cash and cash equivalents				
Cash	117	(98)	-	19
Instant access bank accounts	222,601	7,176	-	229,777
Fixed or notice term deposits	67,500	50,010	-	117,510
	<u>290,218</u>	<u>57,088</u>	<u>-</u>	<u>347,306</u>
	<u><u>290,218</u></u>	<u><u>57,088</u></u>	<u><u>-</u></u>	<u><u>347,306</u></u>
Borrowings				
Debt due within one year	(6,312)	1,215	-	(5,097)
Debt due after more than one year	(43,688)	1,704	-	(41,984)
	<u>(50,000)</u>	<u>2,919</u>	<u>-</u>	<u>(47,081)</u>
	<u><u>(50,000)</u></u>	<u><u>2,919</u></u>	<u><u>-</u></u>	<u><u>(47,081)</u></u>

COMPASS THERAPY SUPPORT COMMUNITY LIMITED
(Formerly MULTIPLE SCLEROSIS THERAPY CENTRE LOTHIAN LIMITED)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

17. COMMITMENTS UNDER OPERATING LEASES

At 31 December 2021 the Charity had total commitments under non-cancellable operating leases as set out below.

	Land and buildings	
	2021	2020
	£	£
Operating leases which expire:		
Within 1 year	14,980	4,800
Within 2 to 5 years	48,100	-
	<u>63,080</u>	<u>4,800</u>

18. UNRESTRICTED FUNDS

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2021 £
Designated Funds:					
Barochamber Repair & Improvement fund	125,000	-	-	-	125,000
Therapy support fund	8,000	215,039	(251,048)	38,009	10,000
	<u>133,000</u>	<u>215,039</u>	<u>(251,048)</u>	<u>38,009</u>	<u>135,000</u>
General funds	81,101	52,213	(16,648)	(39,387)	77,279
	<u>214,101</u>	<u>267,252</u>	<u>(267,696)</u>	<u>(1,378)</u>	<u>212,279</u>

The Barochamber Repair and Improvement fund (formerly the Development Fund) is set up to finance any future major repairs to the chamber system or any future re-location costs of the Centre, or the purchase of a new Barochamber should the existing chamber need replacing. The replacement cost is anticipated to be in excess of the balance currently held.

The Therapy Support Fund has been set up to enable *anyone* to access the services of the Centre and by so doing address health inequalities by removing financial barriers for those who are unable or find it difficult to pay for the cost of treatment.

COMPASS THERAPY SUPPORT COMMUNITY LIMITED
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18. UNRESTRICTED FUNDS - 2020

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2020 £
Designated Funds:					
Barochamber Repair & Improvement fund	105,854	-	-	19,146	125,000
Therapy support fund	-	124,957	(165,974)	49,017	8,000
	<u>105,854</u>	<u>124,957</u>	<u>(165,974)</u>	<u>68,163</u>	<u>133,000</u>
General funds	76,609	88,939	(16,284)	(68,163)	81,101
	<u>182,463</u>	<u>213,896</u>	<u>(182,258)</u>	<u>-</u>	<u>214,101</u>

19. RESTRICTED FUNDS

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2021 £
Physiotherapy equipment	1,340	4,995	(1,593)	-	4,742
Volunteer Fund (VAF)	60	-	(60)	-	-
Adapt & Thrive	-	71,500	(10,680)	-	60,820
NLCF – Wellbeing Support Service	-	26,249	(1,387)	237	25,099
Breathe Better With MS	8,385	-	(3,424)	-	4,961
Digital Transformation Project	1,983	-	(2,549)	825	259
Online Physio class Equip Fund	4,172	-	(1,369)	316	3,119
Specialist Physiotherapy Neuro Support	7,500	-	(7,500)	-	-
Physiotherapy support services	-	5,000	(2,083)	-	2,917
SCVO – Community Jobs Scotland	-	1,735	(1,735)	-	-
Strategic Development Fund	2,725	-	(2,725)	-	-
The Alliance	3,794	8,436	(10,680)	-	1,550
Oxygen Generator fund	-	2,000	-	-	2,000
	<u>29,959</u>	<u>119,915</u>	<u>(45,785)</u>	<u>1,378</u>	<u>105,467</u>

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19. RESTRICTED FUNDS (cont'd)

Physiotherapy equipment – Funds received from a number of Trusts and Foundations to purchase up to date equipment for use in the physiotherapy department including Functional Electrical Stimulation (FES) equipment and MOTOMed movement therapy equipment. Funds received from Nancie Massie Charitable Trust, Cotton Trust and Percy Bilton Trust.

Funding from the Voluntary Action Fund is supporting the Positive Links initiative which is aimed at providing funding for staff training to enhance and support volunteering opportunities for people living with long term health conditions.

Funding from the Communities & Recovery Fund (Adapt & Thrive) supporting the future development plans with remodelling and refitting of our premises, expansion of g physiotherapy treatment rooms with increased physio equipment. The funding also supports an additional part time staffing resource post in general service delivery support and an additional physiotherapist.

Funding from National Lottery Community Fund, Improving Lives for three years from November 2021 to support the development of a Wellbeing Support Service and a new Wellbeing Support Officer.

Funding from CEC Innovation Fund supporting the development of Breathe Better With MS project. This development work began in 2020 and is due to complete Spring 2022.

Funding from Bank of Scotland Reach Programme (Digital Transformation Project) - September 2020 to August 2021, supporting the development of a new online services, website and CRM system.

Foundation Scotland, Response, Recovery, and Resilience Fund (September 2020 to March 2021) funding supporting equipment purchase to provide clients with exercise equipment to enhance and improve online class participation.

Funding from The Agnes Hunter Trust to support additional specialist physiotherapy staffing hours in 2021.

Funding from The February Foundation to support physiotherapy services from August 2021 for one year.

Funding from SCVO is to support a post under the Community Jobs Scotland programme (September 2020 to January 2021).

Funding from The RS MacDonald Charitable Trust, October 2021 to March 2021, supporting work on the development of the charity's future strategic direction.

Funding from Alliance Scotland to develop a Fatigue Management programme for people living with long term conditions. September 2020 initially until April 2021, due to COVID 19 has been extended to March 2022.

Contribution from The Hospital Saturday Fund towards the future purchase of an oxygen generator.

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19. RESTRICTED FUNDS (cont'd)

The other main funders in 2021 are listed below. There was no restriction on their use.

Garfield Weston Foundation	£20,000	RS Macdonald Charitable Trust	£10,000
Schroder Charitable Trust	£4,000	The Nancy Roberts Trust	£1,000
Meikle Foundation	£1,000	J Smart and Co	£2,244
Coronavirus Job Retention Scheme	£4,601	Lothian Buses Employees Charities Fund	£725
American Women's Club of Central Scotland	£467	Robert Haldane Smith Charitable Trust	£1,000
Sir Jules Thorn Charitable Trust	£1,500	Hartman Figures Limited	£250
Cruden Foundation	£1,000	Stewardship Wealth Charity	£500
The Earl of Eldon	£2,000	James T Howat Charitable Trust	£500
Albert Hunt Trust	£2,000	Brownlie Charitable Trust	£4,000
Stewarts Investors	£11,000	Cairn Energy	£4,000
Stafford Trust	£3,000	Appletree Trust	£2,000
Constance Paterson Trust	£2,500	Walker Family Trust	£1,000
Nancy Massey Charitable Trust	£2,000	Mrs A M Black Charitable Trust	£1,500
Ryvoan Trust	£5,000	W M Mann Foundation	£1,000

RESTRICTED FUNDS - 2020

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2020 £
Physiotherapy equipment	2,649		(1,309)	-	1,340
Volunteer Fund (VAF)	120	-	(60)	-	60
Awards For All	-	10,000	(10,000)	-	-
Breathe Better With MS	-	8,385	-	-	8,385
Cala Homes	775	-	(775)	-	-
Digital Transformation Project	-	6,500	(4,517)	-	1,983
Online Physio class Equip Fund	-	4,600	(428)	-	4,172
Physio Outreach Service	-	3,000	(3,000)	-	-
Specialist Physiotherapy Neuro Support	-	7,500	-	-	7,500
SCVO – Community Jobs Scotland	-	10,338	(10,338)	-	-
Strategic Development Fund	-	5,500	(2,775)	-	2,725
Telephone Support Service	-	3,750	(3,750)	-	-
The Alliance	3,443	6,887	(6,536)	-	3,794
SG Wellbeing Fund	-	13,440	(13,440)	-	-
	6,987	79,900	(56,928)	-	29,959

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20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021
	£	£	£
Tangible fixed assets	8,435	8,120	16,555
Current assets	258,459	97,347	355,806
Current liabilities	(12,631)	-	(12,631)
Long term liabilities	(41,984)	-	(41,984)
	<hr/>	<hr/>	<hr/>
Net assets	212,279	105,467	317,746
	<hr/>	<hr/>	<hr/>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - 2020

	Unrestricted Funds 2020	Restricted Funds 2020	Total Funds 2020
	£	£	£
Tangible fixed assets	3,793	2,090	5,883
Current assets	270,849	27,869	298,718
Current liabilities	(16,853)	-	(16,853)
Long term liabilities	(43,688)	-	(43,688)
	<hr/>	<hr/>	<hr/>
Net assets	214,101	29,959	244,060
	<hr/>	<hr/>	<hr/>

21. COMPANY LIMITED BY GUARANTEE

The members have each agreed to contribute £1 in the event of the company being wound up.

22. RELATED PARTY TRANSACTIONS

Directors donated and contributed £2,018 (2020: £12,317) to the Charity during the year by way of voluntary donations and contributions to services. Other than donations, no director or a person related to a director had any personal interest in any other contract or transaction entered into by the Charity during the year.

23. TAXATION

The company has charitable status and is therefore exempt from tax on its charitable income under the provision of section 505 of the Income and Corporation Tax.