

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

FOR

31 DECEMBER 2022

Company Registration Number SC122837
Charity Number SC014991



**COMPASS. THERAPY. SUPPORT.COMMUNITY LIMITED
ANNUAL REPORT OF THE BOARD OF TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

Company Registration Number SC122837

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COMPASS. THERAPY. SUPPORT.COMMUNITY LIMITED ANNUAL REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees are pleased to present their annual Trustees' report together with the financial statements of the Charity for the year ended 31 December 2022 which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes.

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).

Our vision is that everyone with a neurological condition in The Lothians has the support to live their best life.

Our Mission is to build an inclusive community and offer specialist services, led by oxygen therapy and physiotherapy, to empower our clients to manage their neurological condition and support them whenever they need it.

The company's objects and principal activities are:

- i. 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.
- ii. 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.
- iii. To improve physical, mental, emotional and social health and wellbeing 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.
- iv. To offer therapies to people living with other long- or short-term health conditions where it is shown they may benefit from these and where there is sufficient capacity available.

The main activities employed to assist Compass. Therapy. Support. Community (TSC) in meeting its objectives in 2022 included the following:

- Provision of a facility where information and advice on self-management and wellbeing support are available to enable people living with neurological conditions and other long-term conditions, as well as their family and carers, help manage their lives.
- Specialist 1:1 neurological physiotherapy and group physiotherapy classes are offered to people living with neurological conditions and other long-term conditions.
- Adapted specialised exercise (physical activity) classes are offered to people living with neurological conditions and other long-term conditions.

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- Complementary therapies including acupuncture, reflexology, massage, myofascial release therapy, Kinetic Chain Release Therapy and Nail and Foot Care services.
- Oxygen therapy is available to people living with neurological conditions, other long-term conditions and a wide range of other health conditions.

Changes to the Board of Trustees

At our AGM on 13th June 2022 the current board remained the same as in 2021, with no additions or resignations.

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 simplified its reporting system to make the decision-making process and the development of key strategic strands more transparent. Working in partnership with the staff all Board meetings are now attended by the management team. The CEO and Physiotherapy Service Lead provide quarterly service reports.

Impact of COVID 19

Since March 2020, and the COVID-19 pandemic, the charity has faced many challenges and uncertainties. These difficult service delivery constraints have forced us think and work differently, resulting in opportunities to invest in new technology and new service delivery design. As before, the Charity continues to ensure it acts with care and diligence in the best interests of its clients, staff 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 over the last few years of unprecedented trading conditions - adapting quickly, managing risks and finances, learning how to work differently; always diligently planning for our future.

A strong governance framework

The Board of Trustees, along with a dedicated staff team have worked hard to provide good strong leadership with a clear strategic direction.

Throughout the period of restrictions, from 1st January until 31st March 2022, the charity maintained all its therapies and support services without exception, albeit on a limited and restricted basis. The charity has been proactive in using new technologies such as Zoom to provide vital support services.

From April 2022 the charity was able to re-start centre-based services offering oxygen treatment and physiotherapy, adhering to recommended guidance and good practice. 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 until August 2022. Service delivery returned to normal levels in June 2022. Additionally, during Covid 19, the Charity:

- Actively engaged with its clients and supporters through social media platforms; a weekly quiz on Zoom, as well as a volunteer telephone support service (Have a Natter).
- Actively sourced funding opportunities to support the charity's recovery and service development, bolstering the financial sustainability of the charity.
- Maintained communication with our key strategic partners.
- Successfully engaged the Trustees and staff in developing strategic plans.

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Service Developments

Over the year the Charity:

- Launched Compass. Therapy. Support. Community. A new trading name and brand for people living with neurological conditions. This change better reflects our widening support beyond MS, to other neuro conditions.
- Launched a new website: <https://wearecompass.org.uk>.
- Created and launched new Vision, Mission, and Value statements.
- Successfully implemented stage 2 of a digital transformation programme, creating, and imbedding a new digital online client registration system, an Oxygen Therapy booking system, a new physiotherapy and complementary therapy booking system, and installing a new CRM (Client Relationship Management /Client Data Base) system.
- Re-fitted the Therapy Centre during the April 2022 with an award from the Communities Recovery Fund - Adapt & Thrive, creating a cheerful and bright social and reception area as well as two fully equipped physiotherapy treatment rooms.
- Developed our newly funded Wellbeing Support Service (Community Lottery); supporting and helping people navigate self-management activities, welfare and delivering wellbeing services.
- Launched a major 'Breathe Life' fundraising campaign to help the charity purchase and install an oxygen generator (pressure swing system): Target £95,000.
- Purchased and installed our new oxygen generator in September 2022.
- Successfully secured funding to meet our ongoing core costs and strategic developments.
- Expanded physiotherapy acupuncture service through CPD investment.
- Successfully negotiated and maintained our Direct Award Agreement with City of Edinburgh Health and Social Care for 2022/2023
- Launched a successful fundraising campaign to the help the charity purchase and invest in, new innovative rehabilitation technology, as part of the charity's Rehab Hub development plan; Alter G (Anti-Gravity Treadmill; GMove Suit; Mollii Suit).
- Became an accredited Real Living Wage employer.
- Joined the I Am Me, Safe Place scheme. This initiative is a partnership between I Am Me Scotland and Police Scotland which was originally developed to support disabled people to participate in community life, free from fear of harassment and abuse.

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 strategic plan, 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.

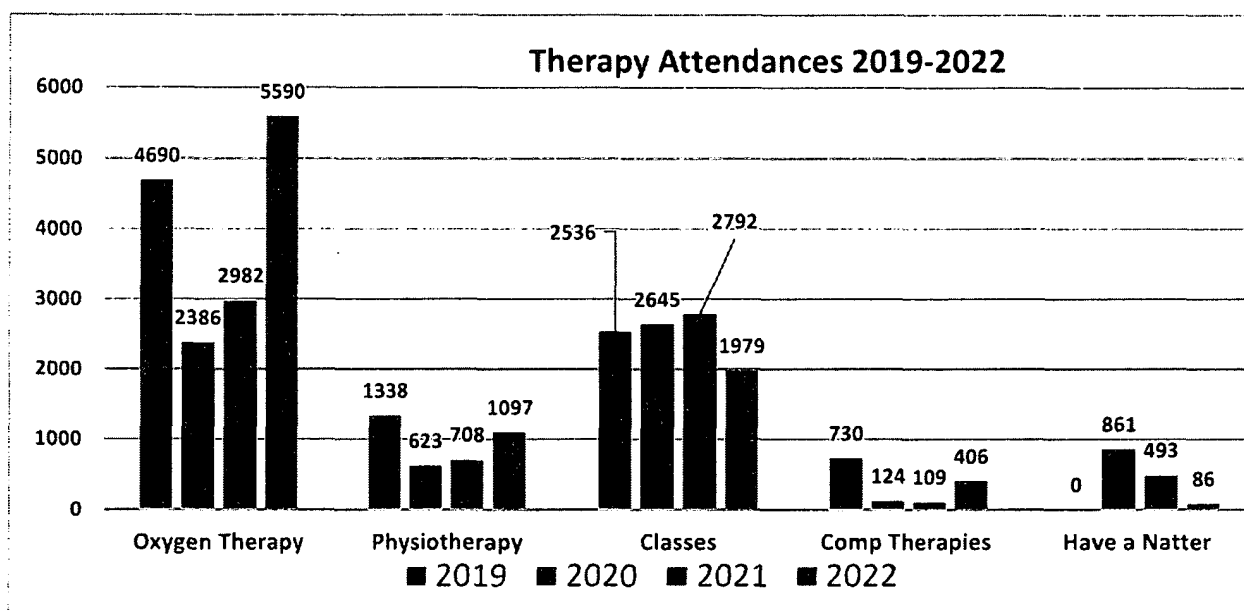
Performance

The charity delivered a TOTAL of 9,158 subsidised therapies to 698 active clients (2021: 7,084 to 548 active clients). This is 99% of 2019, pre covid attendance levels and a 29% increase on the previous year, which is quite remarkable considering the post-Covid environment. The installation of the oxygen generator and remodelling work forced the Centre to close for 20 days.

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Client Demographics and Geographic Spread

Our clients come from all over the Lothians and present different needs and conditions. Over 95% of them are looking to improve the self-management of their long-term conditions.



2019 Total Attendances	2020 Total Attendances	2021 Total Attendances	2022 Total Attendances
9294	6639	7084	9158

Client Demographics			
Female	52%	Male	48%
Condition			
MS	38%	Fibromyalgia	10%
ME/CFS	28%	Stroke /Brain Trauma	6%
Cancer	2%	Other Neuro	4%
*Long COVID	11%	Wound/injury/Other	1%

The increase in demand for oxygen therapy was driven in part by people suffering from *long COVID, as many of the symptoms 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 non-restorative sleep. Many of our MS, ME and CFS clients find relief from their symptoms through regular Oxygen Therapy sessions. In the Long COVID clients we have treated and who completed their protocol, 95% expressed that they have seen an improvement in their symptoms.

The Charity welcomed:

- 21 newly registered clients living with multiple sclerosis.
- 46 newly registered clients living with other neurological and/or long-term conditions.
- 62 newly registered clients living with Long COVID

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The Therapy Support Fund and Minimum Contribution System

In recognition of clear links between long-term health conditions, deprivation, lifestyle factors and the wider determinants of health it is the Charity's undertaking to never turn anyone away who needs its help as these can severely restrict a person's ability to access and afford vital support, therapies and services.

The Therapy Support Fund (TSF), established in 2017, operates to provide a subsidy on the cost of delivering our therapies through our minimum contribution scheme, and provides free access for those who can't afford the cost of their therapies and/or treatments. TSF helps in reducing the financial burden for people living with neurological conditions. The TSF provides a 50% subsidy on physiotherapy costs, and 20% on oxygen therapy and group classes costs. This helps provide clients with full and continuing access to all the charity's therapies and services. Funds raised through community fundraising activities, donations and grants from award giving bodies maintain The Fund.

Fundraising

The Charity would like to take this opportunity to thank all its members, clients, friends, and local groups for supporting our major fundraising campaigns: Breathe Life (Oxygen Generator) and Alter G (Anti-Gravity Treadmill) and for their imaginative and creative on-line fundraising activities. The charity is extremely grateful for the support received from trust and foundations in support of our Breathe Life Campaign: Edward Gostling Foundation; Albert Hunt Trust; Hospital Saturday Fund and Hugh Fraser Foundation.

Health & Social Partnership Direct Award

Throughout 2022, 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 2023. 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 2023. Whilst our Award is secure until 31st March 2023, it is uncertain what the impact financial cuts in the Public Sector 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 and staff team. The current cost of living crisis, and challenging economic environment are influencing and informing the charity's strategic plan for 2023 and helping us formulate the charity's key strategic objective for 2023 of sustainability.

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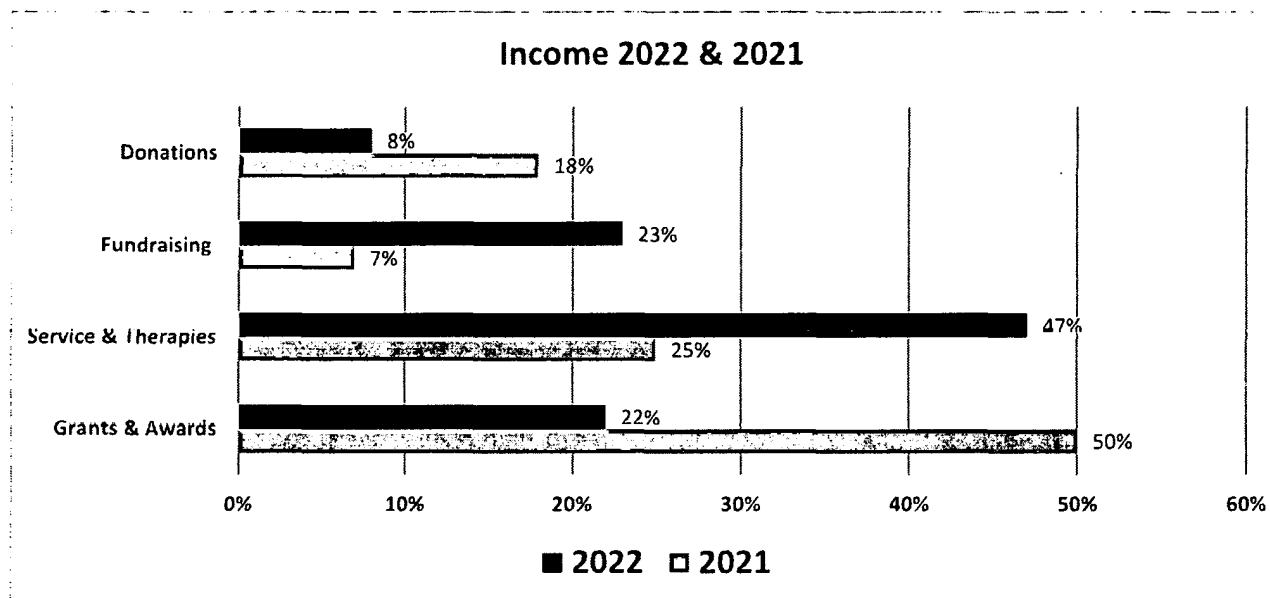
The Charity's five-year strategic plan remains focused on 'How do we sustain and grow?' to maximise the charity's outcomes and impact. Key to moving forward and growing the organisation is building on its learning and achievements, diversifying its income streams, widening access, creating a shared vision, mission, values, and principles. With the organisation's Strategic Objectives in place the following plans are progress:

- **Branding and Communication:** building on and expanding awareness of the charity's transition to Compass; Therapy Support Community, ensuring our messaging and communication is in line with the charity's vision, mission, and values.
- **Rehab Hub development:** building and developing on the investment in new rehabilitation technology, and staff skills and working in line with the principles of *Rehabilitation and Recovery: A Once for Scotland Person-Centred Approach to Rehabilitation in a Post-COVID Era*: Easy to access for every individual; Provided at the right time; Realistic and meaningful to the individual; Integrated; Innovative and ambitious; Delivered by a flexible and skilled workforce.
- **Developing and enhancing digital and social media presence:** developing the charity's digital presence, website and social media platforms will give the charity's new brand a better platform to communicate with its clients, supporters, and stakeholders. This will provide opportunities build our network and profile in delivering self-management support for people living with neurological conditions.
- **Staff Cost of Living Support and Workforce Planning:** The charity provides wellbeing support, as well as support through the Charity's HSF Health Plan. Additionally, in recognition of cost-of-living issues, the charity provides each staff member with a monthly £50 supermarket voucher from October 2022. The charity will consult with staff and conduct a salary review early in 2023 to provide a 5% salary increase in 2023. The charity will also carry out a Workforce Planning review, this help analyze current workforce, determine future workforce needs, identifying any gaps between current workforce and future needs, and help in implementing solutions so the charity can accomplish its mission, goals, and strategic plan.

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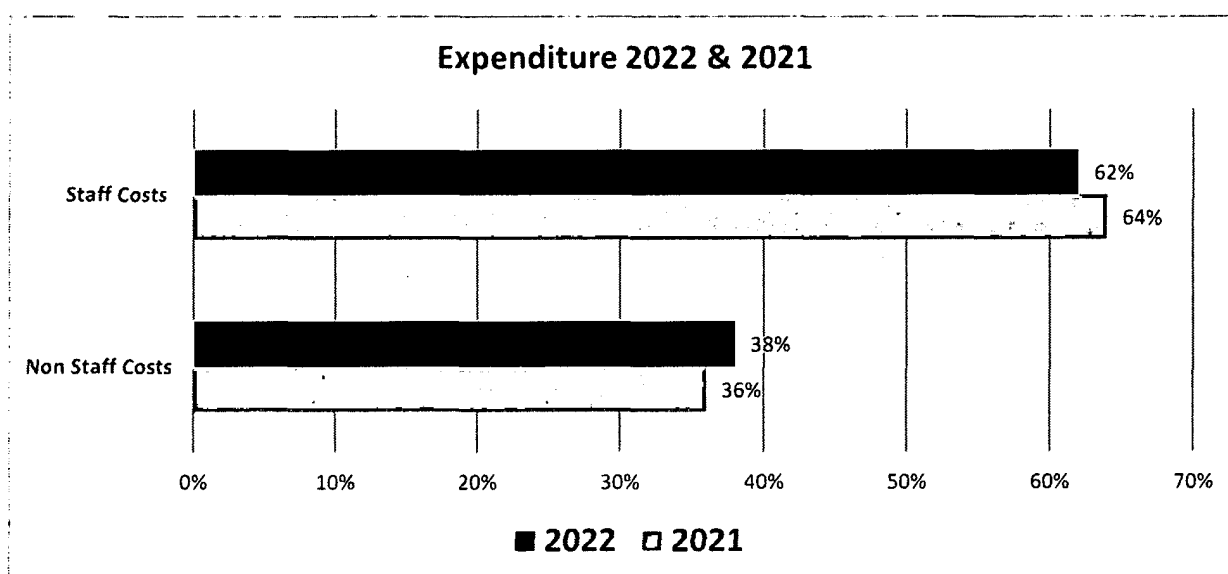
Financial Review

Total income for the year was £382,933 (2021: £387,167). A breakdown of the main categories of income is shown below. Grants/Awards 22%; Services/Therapies: 47%; Fundraising 23%. Donations 8%.



The increase in income from Services and Therapies and Fundraising is a direct result of increase in service delivery post Covid restrictions, and two major fundraising campaigns.

Total expenditure for the year was £397,867 (2021: £313,481) of which 62% (2021: 64% (2020: 67%) was staff costs and 38% (2021: 36%) was non-staff costs.



The increase in expenditure is in part due to an increase in supply and energy costs, but more so due to an 25% increase in project costs associated with the centre remodelling work and the purchase and installation of the oxygen generator. The net result for the year was a deficit of £14,934.

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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 cost of living crisis these funds are being carefully monitored and general funds supplemented where possible through grants and government aid programmes to ensure the Charity can sustain service delivery during these challenging times.

At the end of 2022 restricted funds stood at £83,039 (2021: £105,467). Unrestricted funds stood at £219,773 (2021: £212,279). of which £125,000 is designated for emergency and urgent Barochamber repair, improvement, or replacement. The Charity's costs are currently in the region of £31,000 per month of which some £19,000 relates to salaries and pensions. The general funds at 31 December 2022, were £94,773 which represents a reserve of around 3 months running costs. The Board are pleased to report that the target level of reserves has been achieved in 2022 although, as noted above the situation is being very closely monitored in 2023.

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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
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. Multiple Sclerosis Therapy Centre Lothian Limited was formerly known as Lothian Friends of ARMS Limited but changed its name on 12 February 1999.

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 operating name of the charity to Compass. 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 and external advertising.

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 neurological conditions are appropriately reflected through the diversity of the trustee body, with a mix of members with neurological conditions and those who, though not themselves, diagnosed with neurological condition 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 supporting the 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 2022 volunteer time contribution amounted to the equivalent of some £80,750. This can be broken down to £28,500 operational volunteer time and £52,250 Trustees' input. As at December 2022 there were 14 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 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.

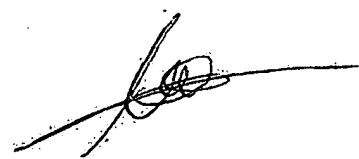
The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets 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



Miguel Hernandez
Trustee/Treasurer

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

Approved by the Board of Trustees on 12th April 2023

COMPASS THERAPY SUPPORT COMMUNITY LIMITED
(Formerly MULTIPLE SCLEROSIS THERAPY CENTRE LOTHIAN LIMITED)
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMPASS THERAPY SUPPORT COMMUNITY LIMITED
FOR THE YEAR ENDED 31 DECEMBER 2022

I report on the accounts of the Charity for the year ended 31 December 2022 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 Cattanach

Relevant Professional Qualification: Chartered Accountant (ICAS)

On behalf of Whitelaw Wells

9 Ainslie Place

Edinburgh, EH3 6AT

Date: 12th April 2023

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(Formerly MULTIPLE SCLEROSIS THERAPY CENTRE LOTHIAN LIMITED)

INCOME AND EXPENDITURE ACCOUNT INCORPORATING THE STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted £	Restricted £	2022 £	2021 £
INCOME					
Income and endowments from:					
Donations and legacies	(2)	34,740	21,126	55,866	69,660
Charitable activities	(4)	225,341	63,881	289,222	289,119
Other trading activities	(3)	17,578	19,752	37,330	27,778
Investments		515	-	515	610
TOTAL INCOME		278,174	104,759	382,933	387,167
EXPENDITURE					
Expenditure on:					
Raising funds	(7)	24,884	-	24,884	16,648
Charitable activities	(7)	289,669	83,314	372,983	296,833
TOTAL EXPENDITURE		314,553	83,314	397,867	313,481
NET (EXPENDITURE)/INCOME FOR THE YEAR BEFORE TRANSFERS		(36,379)	21,445	(14,934)	73,686
Transfers	(18,19)	43,873	(43,873)	-	-
NET MOVEMENT IN FUNDS		7,494	(22,428)	(14,934)	73,686
Reconciliation of Funds:					
Balances brought forward at 1 January 2022		212,279	105,467	317,746	244,060
Balances carried forward at 31 December 2022		219,773	83,039	302,812	317,746

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 2022

	Note	£	2022 £	2021 £
FIXED ASSETS				
Tangible assets	11		128,431	16,555
CURRENT ASSETS				
Stock		2,305		2,452
Debtors	12	5,601		6,048
Cash at bank and in hand		216,874		347,306
		224,780		355,806
CREDITORS: amounts falling due within one year	13	(13,642)		(12,631)
NET CURRENT ASSETS			211,138	343,175
TOTAL ASSETS LESS CURRENT LIABILITIES			339,569	359,730
CREDITORS				
Amounts falling due after more than one year	14		(36,757)	(41,984)
NET ASSETS			302,812	317,746
FUNDS				
Unrestricted:				
Designated funds	18	125,000		135,000
General funds	18	94,773		77,279
			219,773	212,279
Restricted Funds	19		83,039	105,467
			302,812	317,746

In preparing these financial statements:

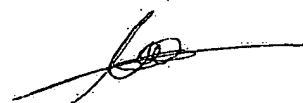
- (a) The Directors are of the opinion that the company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.
- (b) The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 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 12th April 2023, and are signed on their behalf by:



Charlotte Encombe



Miguel Hernandez

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

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	<u>Note</u>	<u>2022</u> £	<u>2021</u> £
Cash flows from operating activities:			
Increase in cash from operating activities	5	21,778	76,221
Cash flows from investing activities:			
Interest received		515	610
Purchase of tangible fixed assets		(146,509)	(16,117)
Net cash used in investing activities		(145,994)	(15,507)
Cash flows from financing activities:			
Repayments of borrowings		(6,216)	(3,626)
Net cash (used in) financing activities		(6,216)	(3,626)
(Decrease)/Increase in cash and cash equivalents in the year		(130,432)	57,088
Cash and cash equivalents at the beginning of the year		347,306	290,218
Cash and cash equivalents at the end of the year		216,874	347,306

MULTIPLE SCLEROSIS THERAPY CENTRE LOTHIAN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

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, and proactively working with our fundraising consultants in sourcing and securing core costs funding, recovery and development awards to maintain and sustain the charity's services and future planning. Throughout 2022 with the continuation of COVID 19 restrictions in the first quarter, 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 the board was responding, and what they were 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.

MULTIPLE SCLEROSIS THERAPY CENTRE LOTHIAN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

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.

MULTIPLE SCLEROSIS THERAPY CENTRE LoTHIAN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

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

	2022	2021
	£	£
Donations	54,009	66,775
Legacies	-	680
Gift Aid	1,845	2,199
Income from membership fees	12	6
	55,866	69,660

Income from donations and legacies was £55,866 (2021: £69,660) of which £34,740 (2021: £69,660) was unrestricted and £21,126 (2021: £nil) was restricted.

3. INCOME FROM OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising - events	1,500	-
Other fundraising	33,094	25,169
Merchandise & refreshment sales	2,736	1,280
Training Income	-	1,329
	37,330	27,778

Income from other trading activities was £37,330 (2021: £27,778) of which £17,578 (2021: £27,778) was unrestricted and £19,752 (2021: £nil) was restricted.

MULTIPLE SCLEROSIS THERAPY CENTRE LoTHIAN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Oxygen Treatment	129,323	-	129,323	58,898
Physiotherapy	29,103	-	29,103	15,775
Other therapies	20,390	-	20,390	19,524
Grants:				
CEC – Health & Social Care Partnership	36,525	-	36,525	36,406
Coronavirus Job Retention Scheme	-	-	-	4,601
February Foundation	-	-	-	5,000
Edward Gostling Foundation	-	25,000	25,000	-
Garfield Weston Foundation	-	-	-	20,000
National Lottery Community Fund	-	28,589	28,589	26,249
Percy Bilton Charitable Trust	-	-	-	4,995
RS MacDonald	10,000	-	10,000	10,000
Schroder Charitable Trust	-	-	-	4,000
SCVO – Community Jobs Scotland	-	-	-	1,735
SCVO – Communities Recovery Fund	-	-	-	71,500
SG Community Health & Wellbeing Fund	-	10,292	10,292	-
The Hospital Saturday Fund	-	-	-	2,000
The Alliance	-	-	-	8,436
	<u>225,341</u>	<u>63,881</u>	<u>289,222</u>	<u>289,119</u>

Income from charitable activities was £289,222 (2021: £289,119) of which £225,341 (2021: £169,204) was unrestricted and £63,881 (2021: £119,915) was restricted.

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

	2022	2021
	£	£
Net movement in funds	(14,934)	73,686
Add back depreciation charge	34,599	5,445
Add back loss on disposal of fixed assets	34	-
Interest received	(515)	(610)
Decrease/(Increase) in stock	147	(385)
Decrease in debtors	447	385
Increase/(decrease) in creditors	2,000	(2,300)
	<u>21,778</u>	<u>76,221</u>

MULTIPLE SCLEROSIS THERAPY CENTRE LOTHIAN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

6. NET INCOME FOR THE YEAR

This is stated after charging: -	2022 £	2021 £
Independent Examiner's remuneration:		
- External Scrutiny	1,560	1,440
- Payroll administration	1,114	1,200
Depreciation	34,599	5,445
Loss on disposal of fixed assets	34	-
	<u> </u>	<u> </u>

7. EXPENDITURE

	CHARITABLE ACTIVITIES				
	Raising Funds £	Treatment Services £	Project Costs £	2022 £	2021 £
Direct costs					
allocated to activities:					
Fundraising & marketing	8,427	-	-	8,427	5,911
Physiotherapy staff costs (note 10)	-	72,489	37,170	109,659	69,904
Physio & other therapy services	-	7,149	-	7,149	6,101
Equipment maintenance and running costs	-	14,990	12,493	27,483	19,118
Support Costs					
allocated to activities:					
Other staff costs (note 10)	15,000	103,117	12,279	130,396	120,360
Staff recruitment & training	-	1,434	-	1,434	5,639
Volunteer & Trustee expenses	-	1,492	-	1,492	683
Purchases	1,457	-	-	1,457	737
Rent, rates, insurance & repairs	-	21,950	8,393	30,343	22,598
Heat & light	-	5,533	-	5,533	3,038
Telephone & IT support	-	6,483	-	6,483	5,676
Office supplies, post and stationery	-	2,978	60	3,038	4,365
Travel & subscriptions	-	3,299	264	3,563	2,455
Independent Examination fee	-	1,560	-	1,560	1,440
Accountancy support	-	4,075	-	4,075	3,570
Legal and consulting fees	-	9,987	2,150	12,137	31,197
Payroll administration	-	1,114	-	1,114	1,200
Bank charges & other admin	-	6,772	-	6,772	3,337
Loan interest	-	1,119	-	1,119	707
Depreciation	-	24,094	10,505	34,599	5,445
Loss on disposal of fixed assets	-	34	-	34	-
	<u>24,884</u>	<u>289,669</u>	<u>83,314</u>	<u>397,867</u>	<u>313,481</u>

Total expenditure was £397,867 (2021: £313,481) of which £314,553 (2021: £267,696) was unrestricted and £83,314 (2021: £45,785) was restricted.

MULTIPLE SCLEROSIS THERAPY CENTRE LoTHIAN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

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	(289,669)	(83,314)	(372,983)
Contributions for therapy	178,816	-	178,816
Direct grant support	46,525	63,881	110,406
Net shortfall of funds from charitable activities	(64,328)	(19,433)	(83,761)

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	118,117	-	118,117	staff time
Volunteer/Trustees expenses	1,492	-	1,492	exp' claim
Premises & office costs	75,153	-	75,153	invoiced exp'
Independent examination fees	-	1,560	1,560	governance
Accountancy / other professional fees	14,526	650	15,176	invoiced exp'
TOTAL	209,288	2,210	211,498	

MULTIPLE SCLEROSIS THERAPY CENTRE LoTHIAN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

10. STAFF COSTS

The aggregate staff costs were:

	2022	2021
	£	£
Salaries	221,092	173,867
Employers' NI	13,683	9,556
Pension	4,386	3,344
Agency staffing	-	3,497
Staff insurance/Health Plan	894	-
	240,055	190,264

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 (2021: £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:

	2022	2021
	No.	No.
Chief Executive Officer	1	1
Physiotherapists	3	3
Project Officers	2.5	2
General Assistants	5	4
	11.5	10

MULTIPLE SCLEROSIS THERAPY CENTRE LOTHIAN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

11. TANGIBLE FIXED ASSETS	Computer Equipment £	Fixtures & Fittings £	Property Improvements £	Total £
COST				
At 1 January 2022	8,779	58,035	54,776	121,590
Additions	883	110,697	34,929	146,509
Disposals	(387)	(167)	-	(554)
At 31 December 2022	9,275	168,565	89,705	267,545
DEPRECIATION				
At 1 January 2022	6,554	46,410	52,071	105,035
Charge for the year	1,078	25,809	7,712	34,599
Released on disposal	(387)	(133)	-	(520)
At 31 December 2022	7,245	72,086	59,783	139,114
NET BOOK VALUE				
At 31 December 2022	2,030	96,479	29,922	128,431
At 31 December 2021	2,225	11,625	2,705	16,555
12. DEBTORS			2022 £	2021 £
Gift aid receivable			1,841	2,313
Prepayments and accrued income			3,045	2,775
Other debtors			715	960
			5,601	6,048
13. CREDITORS: amounts falling due within one year			2022 £	2021 £
Bank loans (note 15)			5,226	5,097
PAYE/NIC			-	53
Other creditors & accruals			8,416	7,481
			13,642	12,631

MULTIPLE SCLEROSIS THERAPY CENTRE LoTHIAN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

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

	2022 £	2021 £
Bank loans (note 15)	36,757	41,984
	<u>36,757</u>	<u>41,984</u>

15. BANK LOANS

	2022 £	2021 £
Due in less than one year	5,226	5,097
Due in one to two years	5,358	5,226
Due in two to five years	16,902	16,485
Due in more than five years	14,497	20,273
	<u>41,983</u>	<u>47,081</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 1 st Jan 2022 £	Cash flows £	Other non- cash changes £	At 31 st Dec 2022 £
Cash and cash equivalents				
Cash	19	217	-	236
Instant access bank accounts	229,777	(130,649)	-	99,128
Fixed or notice term deposits	117,510	-	-	117,510
	<u>347,306</u>	<u>(130,432)</u>	<u>-</u>	<u>216,874</u>
Borrowings				
Debt due within one year	(5,097)	(129)	-	(5,226)
Debt due after more than one year	(41,984)	5,227	-	(36,757)
	<u>(47,081)</u>	<u>5,098</u>	<u>-</u>	<u>(41,983)</u>

MULTIPLE SCLEROSIS THERAPY CENTRE LOTHIAN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

17. COMMITMENTS UNDER OPERATING LEASES

At 31 December 2022 the Charity had total commitments under non-cancellable operating leases as set out below.

	Land and buildings	
	2022	2021
	£	£
Operating leases which expire:		
Within 1 year	14,980	14,980
Within 2 to 5 years	33,120	48,100
	<u>48,100</u>	<u>63,080</u>

18. UNRESTRICTED FUNDS

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2022 £
Designated Funds:					
Barochamber Repair & Improvement fund	125,000	-	-	-	125,000
Therapy support fund	10,000	244,791	(289,669)	34,878	-
	<u>135,000</u>	<u>244,791</u>	<u>(289,669)</u>	<u>34,878</u>	<u>125,000</u>
General funds	77,279	33,383	(24,884)	8,995	94,773
	<u>212,279</u>	<u>278,174</u>	<u>(314,553)</u>	<u>43,873</u>	<u>219,773</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.

MULTIPLE SCLEROSIS THERAPY CENTRE LoTHIAN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

18. UNRESTRICTED FUNDS - 2021

	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>

19. RESTRICTED FUNDS

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2022 £
Physiotherapy equipment	4,742	-	(1,593)	-	3,149
Adapt & Thrive	60,820	-	(30,319)	(974)	29,527
NLCF – Wellbeing Support Service	25,099	28,589	(24,061)	-	29,627
Breathe Better with MS	4,961	-	(4,961)	-	-
Digital Transformation Project	259	-	(86)	-	173
Online Physio class Equip Fund	3,119	-	(801)	-	2,318
Physiotherapy support services	2,917	-	(2,917)	-	-
The Alliance	1,550	-	(1,550)	-	-
Physio classes at LVSC	-	10,292	(2,047)	-	8,245
Oxygen Generator fund	2,000	37,480	(13,415)	(26,065)	-
AlterG Physio Equip Campaign	-	18,398	(1,564)	(16,834)	-
Molli Suit Physio Equip Campaign	-	10,000	-	-	10,000
	<u>105,467</u>	<u>104,759</u>	<u>(83,314)</u>	<u>(43,873)</u>	<u>83,039</u>

MULTIPLE SCLEROSIS THERAPY CENTRE LOTHIAN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

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 Communities & Recovery Fund (Adapt & Thrive) supporting the future development plans with remodelling and refitting of our premises, expansion of physiotherapy treatment rooms with increased physio equipment. The funding also supported an additional part time staffing resource post in general service delivery support and an additional physiotherapist, but this part of the funding has now been fully utilised.

Funding from National Lottery Community Fund, Improving Lives for three years from November 2021 to October 2024 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 completed in Spring 2022.

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

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 – now completed.

Funding from the SG Mental Health & Wellbeing Fund (via EVOC) to work in partnership with Edinburgh Leisure to deliver physio/exercise classes at Leith Victoria Swim Centre (LVSC).

Funding from The Hospital Saturday Fund, Albert Hunt Trust, J Smart & Co, Edward Gostling Foundation, Hugh Fraser Foundation, private individuals and other fundraising initiatives to purchase an oxygen generator and the associated works to install at the Centre.

A successful fundraising campaign to raise funds for the purchase of an AlterG treadmill for the physiotherapy rehabilitation hub.

Funding from the Crerar Trust to purchase a Molli Suit for the physiotherapy rehabilitation hub. The equipment was purchased at the start of 2023.

Fund Transfers

Adapt and Thrive – Purchases met by general funds in 2021 of £1,728, net of deficit on project of £754 met from general funds.

Oxygen Generator fund – Restriction met on purchase and installation of oxygen generator and balance of funds transferred to fixed assets.

AlterG Physio Equipment Campaign – Restriction met on purchase of equipment and balance of funds transferred to fixed assets.

MULTIPLE SCLEROSIS THERAPY CENTRE LoTHIAN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

19. RESTRICTED FUNDS (cont'd)

The other main funders in 2022 are listed below. There was no restriction on their use.

Cruden Foundation	£1,000	RS Macdonald Charitable Trust	£10,000
Capricorn Energy	£4,000	PF Charitable Fund	£3,000
Ward Family Trust	£1,500	Lothian Buses Employees Charity Fund	£800
Haye & District Association	£400	Marion Gibson Trust	£2,000
Rotary Club	£750	Robert Haldane Smith Charitable Trust	£1,000
Swinton Paterson Trust	£2,000	Penelope Martin Trust	£1,000
Tillyloss Trust	£1,000	JK Young Endowment Trust	£1,000

RESTRICTED FUNDS - 2021

	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>

MULTIPLE SCLEROSIS THERAPY CENTRE LOTHIAN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022
	£	£	£
Tangible fixed assets	91,219	37,212	128,431
Current assets	178,953	45,827	224,780
Current liabilities	(13,642)	-	(13,642)
Long term liabilities	(36,757)	-	(36,757)
Net assets	219,773	83,039	302,812

ANALYSIS OF NET ASSETS BETWEEN FUNDS - 2021

	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)
Net assets	212,279	105,467	317,746

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 £2,650 (2021: £2,018) 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.