

Charity Registration No. 1044584

Company Registration No. 03003308

**THE RYAN MS THERAPY CENTRE
(LIMITED BY GUARANTEE)**

REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2022

**THE RYAN MS THERAPY CENTRE
(LIMITED BY GUARANTEE)
LEGAL & ADMINISTRATIVE INFORMATION**

Trustees (all of whom are directors)	R Bowden (Chair) J Cottrell D Gibbs M Jewell J Kibbey J Taylor
Company Secretary (and director)	D White
Charity number	1044584
Company number	03003308
Registered office	The Ryan MS Therapy Centre Bradbury House Lloyd Avenue Coulson Surrey CR5 2QS
Independent Examiner	TC Group The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN
Bankers	HSBC 90 Eden Street Kingston Upon Thames Surrey KT1 1DJ Lloyds Bank 312 London Road Waterlooville Hampshire PO7 7DX

**THE RYAN MS THERAPY CENTRE
(LIMITED BY GUARANTEE)
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**THE RYAN MS THERAPY CENTRE
TRUSTEES' REPORT
FOR THE PERIOD ENDED 31 MARCH 2022**

The Trustees present their Annual Report and the Financial Statements for the year to 31 March 2022. The accounts have been prepared in accordance with the accounting policies set out in Note 2 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice, Charities SORP (FRS102).

PRINCIPAL OBJECTIVES AND ACTIVITIES

The Company was formed on 20 December 1994 as a Company Limited by Guarantee, with the name Sutton and Croydon MS Therapy Centre. The Company was registered as a Charity in February 1995.

The objectives of the Charity are the provision and continuance of a therapy centre to support people with MS by the delivery of physio and other therapies as may be beneficial to the health and welfare of all such persons. To achieve these aims, the Charity purchased freehold premises at The Mount, Lloyd Avenue, Coulsdon on 1 May 1997.

An extension to the premises was completed during 2003, enabling the Charity to continue to meet the increasing demand for its therapy services to people with multiple sclerosis.

On the 27th November 2018, the Company and Charity name was changed to The Ryan MS Therapy Centre to demonstrate that the Therapy Centre did not have a specific catchment area for its members.

The main therapy provided by the Centre is that of physiotherapy. Prior to the COVID19 pandemic the physiotherapy was provided in classes and groups throughout the week, Monday to Friday. Space in the Centre was available for members to gather for refreshments and socialise and other alternative therapies were made available where possible. It is the Charity's policy to develop and improve services on a continuing basis.

Since the lockdown in March 2020, the Charity was able to adapt these services to provide as much support to its members during the pandemic. Monitoring of the government and CSP guidelines throughout this period allowed the Therapy Team to make continuous improvements to the therapy provision. The details of this provision are covered later in this report under Achievements, Performance and Financial Review and demonstrates the Charity's commitment to providing the best possible therapy offering to its members.

The Centre receives no statutory revenue funding and relies for its income entirely on its own fundraising activities and on donations from both members and external sources. Raising income is therefore a key activity for all staff, members and the Trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The trustees who have served since 1 April 2021 are as follows:

Richard Bowden
Jack Cottrell
David Gibbs
Mel Jewell
Joanne Kibbey
Julie Taylor

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TRUSTEES' REPORT
FOR THE PERIOD ENDED 31 MARCH 2022

The members generally vote trustees onto the board at the AGM, although the board can appoint co-opted members, as required and have them ratified by the members at the following AGM.

Each of the 5 Voluntary Trustees is responsible for an area of the charitable business, which involves them in the day-to-day running of its affairs and of its decision-making. Four of the trustees have personal experience of MS, providing valuable insight on how to meet the needs of its members. All the Trustees have continued to meet monthly to ensure the maintenance and upkeep of the Centre and to make decisions regarding staffing and therapy offerings.

The Memorandum and Articles of Association govern the Charity, and this was last updated in 2018.

During the year, the Charity employed:

- 4 members of staff (equating to 3 FTE) Operations and Membership Manager; Fundraising and Governance Manager; Therapy Manager and a Corporate and Community Fundraiser.
- 13 contractors – 8 physiotherapists and 5 Assistant Physiotherapists.

In the past the Charity has been very fortunate to have many volunteers work at the Centre, but due to COVID19 restrictions they were unable to help for most of the year. More recently some restrictions have eased allowing several of them to return. There are now 11 volunteers helping with refreshments, registration and other administrative tasks.

The Trustees are responsible for ensuring that appropriate policies and procedures are in place for the running of the Centre and to meet our legal obligations. To comply with European GDPR regulations for data protection, we have an effective system in place to protect the interests of all those whose data we keep on our database.

In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable 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 this basis applies.

The Trustees are responsible for ensuring proper accounting records are kept, which disclose with reasonable accuracy at any time the financial position of the funds of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Under the Charities Act 2011, the Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the Charity's funds situation and of the results for the year.

The trustees have paid due regard to Charity Commission guidance on public benefit.

**THE RYAN MS THERAPY CENTRE
TRUSTEES' REPORT
FOR THE PERIOD ENDED 31 MARCH 2022**

ACHIEVEMENTS, PERFORMANCE AND FINANCIAL REVIEW

At the start of the financial year, the therapy provision continued with 1-2-1 appointments lasting 45 minutes for members, with time for questions after. Each member was offered an appointment every fortnight, together with the opportunity of accessing the online classes as well. Staggering start times and limiting the number of people in the centre at any point in time allowed us to provide up to 40 individual 1-2-1 appointments. Strict PPE protocols were continued.

During the year, two changes were made to the therapy offerings for the members with MS. The first development was to offer limited classes alongside the 1-2-1 appointments previously provided. Members were able to book either a 1-2-1 appointment or a class each week. Classes were limited to 6 participants and held three days a week (Monday, Wednesday, alternate Thursday/Friday).

Once CSP restrictions relating to COVID19 were eased, the final changes to the therapy offerings for this financial year were introduced. Following the completion of a membership survey, it was clear that members wished to be able to spend a greater time at the centre each visit – both for longer therapy sessions and the all-important socialising time. This would bring the offering closer to the pre-COVID one but with slightly fewer people in the Centre at any one time. The new therapy provided members with 2 hours at the Centre each week. Each member session provided: 45 minute class, 30 minute refreshment break and chat, and a further 45 minutes on equipment. The size of the classes was limited to 8. Those members still needing a 1-2-1 appointment were offered these instead of the class format.

To help manage these sessions, we implemented Cliniko, a web-based clinic management system which enabled us to book appointments, manage cancellations and monitor attendance. In addition we transferred all patient notes, including photos and documents to Cliniko which allows the Physiotherapy team to view all members' records online. The system allowed treatment records to be audited and recalls generated for annual reassessment.

Two, one-hour online exercise classes were continued on Tuesdays. Recorded classes were uploaded to our website for members to exercise at additional times throughout the week if they wished. These classes have continued to prove popular with members.

The Centre was successfully approved to become a Physiotherapy Student Assessment Centre and our first student will be arriving in May 2022 for a 6-week placement.

Our membership numbers at the end of the financial year were up from previous years to 175. 140 of these have MS (88 of whom regularly attend and 2 new members), and 35 were supporters.

Assessments for new members continued throughout the year, gradually increasing our total attending numbers. A review of the assessment process is currently underway to improve the efficiency and prospective new member experience.

The income for the Centre is totally dependent on the continuation of regular member donations and fundraising which includes general donations from the public. Whilst most members have continued to support us financially throughout the year, there are still some who have reduced or stopped their donations. These factors have continued to result in a significant reduction (25%) in our regular and general donations in the 21/22 tax year compared with pre-pandemic.

**THE RYAN MS THERAPY CENTRE
TRUSTEES' REPORT
FOR THE PERIOD ENDED 31 MARCH 2022**

Our overall fundraising income increased by approximately 30%, with much of the increase resulting from external fundraising activities. The following fundraising areas were still severely affected by the consequences of the pandemic: collections; organised events such as quizzes and Christmas/Easter fundraising activities.

A key focus of our fundraising this year was to apply to carefully selected Grant and Trusts which was successful as it resulted in an increase in funds of 250% on 20/21.

We know the importance of providing Trusts with data to demonstrate the impact of our services. To this end we use The Multiple Sclerosis Impact Scale (MSIS), to record the results of our interventions on our members both physically and psychologically, and we also capture testimonials and quotes from members. We took the opportunity to refresh this activity, when the Centre reopened in September 2020, which reinforced the value of ongoing physiotherapy, but equally showed the value of social interaction and our ongoing emotional support, which has been helpful in our applications.

The range of fundraising that was successful this year included the following;

- support from several Waitrose stores via their Community Matters Scheme,
- new online events such as a Christmas Cake Raffle and Virtual Duck Race.
- Facebook fundraisers.
- Trusts including Croydon Relief in Need, Ros Harding Foundation, The Garfield Weston Foundation, Shanly Foundation, Card Factory and TNL community fund.
- Money raised from Amazon smile and Give as you Live.
- 200 Club.
- Recycling of Books and DVDs.

Income from the hiring of the premises outside of normal working hours has been slow but looks to be a promising area for future income generation.

The total costs this year were £214,229 (2021: £206,356) with the income of £210,156 (2021: £177,093), giving a loss of £4,073 (2021: £29,263).

At 31 March 2022 the charity had total reserves of £500,010 (2021: £504,083), made up of unrestricted funds of £358,496 (2021: £376,357), restricted funds of £121,514 (2021: £127,726), and designated funds of £20,000 (2021: £nil).

The free reserves at 31 March 2022 is £212,110 (2021: £218,942) which equates to 9 months of core activity.

The Trustees have set a reserves policy such that they are maintained at a level which ensures 9-12 months of our core activity can continue during a period of unforeseen difficulty (£189,000 - £257,000 based on the forecast expenditure for the year 22/23). This policy is reviewed each year. The level of reserves has been set following consideration of the risks associated with each income and expenditure streams within our business plan. These reserves are to be maintained in a readily realisable form such as investments and interest accounts.

**THE RYAN MS THERAPY CENTRE
TRUSTEES' REPORT
FOR THE PERIOD ENDED 31 MARCH 2022**

PLANS FOR FUTURE PERIODS

One of our biggest challenges is the increasing staffing, maintenance and overhead costs for the Centre. The current rate of inflation and the significant increases in energy costs will have a major impact on the coming year's financials.

Fundraising has been a significant challenge of the last two years. The focus for the coming year will continue to be in the areas of Grants and Trusts. Further development of internal fundraising activities will depend on therapy restrictions. At this present time, it is difficult to know how long it will be before the COVID19 restrictions ease enough for us to increase the class sizes and return to the previous level of our extensive fundraising activities.

Last year we had hoped that we would be able to introduce a hand function assessment tool and hand function training for all our members but with the current restrictions this has been postponed. Hopefully we will be able to bring this into our therapy offerings later in the coming year. In addition, we are investigating an Occupational Therapy offering to commence in September as a trial and the introduction of Pilates classes and Yoga sessions once Covid restrictions are further eased.

Providing a holistic approach to the wellbeing of our members with MS and their carers is very important to the philosophy of the charity. It is intended to develop our services further to include massage, podiatry, beauty therapy for the wellbeing of members and muscular skeletal physiotherapy for their carers.

Hiring of the Centre and facilities is an income stream that we wish to pursue further in the coming year as it has been slow so far to date. Some publicity will be required to raise awareness locally of our facilities.

Approved by the Trustees and signed on their behalf by:

Richard Bowden
Chairman

Dated:

**THE RYAN MS THERAPY CENTRE
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE RYAN MS THERAPY CENTRE**

I report to the trustees on my examination of the accounts of The Ryan MS Therapy Centre for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Mr Mark Cummins FCCA FCIE
for and on behalf of TC Group**

The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

Dated:

**THE RYAN MS THERAPY CENTRE
(LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR TO 31 MARCH 2022**

		Restricted funds	Unrestricted funds	Designated funds	Total 2022	Total 2021
	Notes	£	£	£	£	£
<u>Income from:</u>						
Donations and legacies	3	59,970	110,342	-	170,312	146,359
Fundraising activities	4	-	37,101	-	37,101	29,027
Investment income		-	1,606	-	1,606	1,707
Other income		-	1,137	-	1,137	-
Total income		59,970	150,186	-	210,156	177,093
<u>Expenditure on:</u>						
Fundraising costs	5	-	44,057	-	44,057	48,000
Charitable activities costs	6	66,182	103,990	-	170,172	158,356
Total expenditure		66,182	148,047	-	214,229	206,356
Net income/(expenditure)		(6,212)	2,139	-	(4,073)	(29,263)
Gains/(losses) on investments		-	-	-	-	3,917
Transfer between funds		-	(20,000)	20,000	-	-
Net movement in funds		(6,212)	(17,861)	20,000	(4,073)	(25,346)
Fund balances at 1 April 2021	13	127,726	376,357	-	504,083	529,429
Fund balances at 31 March 2022	13	121,514	358,496	20,000	500,010	504,083

All activities are classified as continuing. There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

**THE RYAN MS THERAPY CENTRE
(LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 MARCH 2022**

	Notes	2022 £	2021 £
Fixed assets			
Property, plant and equipment	11	287,900	285,141
Current Assets			
Stock		596	596
Investment funds		96,964	95,987
Cash and cash equivalents		146,188	152,229
		<u>243,748</u>	<u>248,812</u>
Current Liabilities			
Creditors	12	<u>(31,638)</u>	<u>(29,870)</u>
Net current assets		212,110	218,942
Total assets less current liabilities		<u>500,010</u>	<u>504,083</u>
Represented by:			
Restricted funds	14	121,514	127,726
Unrestricted funds		358,496	376,357
Designated funds	15	20,000	-
		<u>500,010</u>	<u>504,083</u>

For the financial year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board of directors and authorized for issue on and are signed on its behalf by:

.....
Julie Taylor
Director

.....
Richard Bowden
Director

The notes attached here form part of the financial statements.

**THE RYAN MS THERAPY CENTRE
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 MARCH 2022**

1.0 Company information

The Ryan MS Therapy Centre (03003308) is a charity and company limited by guarantee incorporated in England and Wales. The registered office is Bradbury House, Lloyd Avenue, Coulsdon, Surrey, CR5 2QS.

2.0 Accounting policies

2.1 Accounting Conventions

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 (FRS 102) (issued in October 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The Ryan MS Therapy Centre meets the definition of a public benefit entity under FRS 102. There are no material uncertainties about the charity's ability to continue as a going concern.

2.2 Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2.3 Income

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is possible that the income will be received, and the amount of income can be measured reliably.

2.4 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

**THE RYAN MS THERAPY CENTRE
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 MARCH 2022**

2.5 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Physio Equipment	10% reducing balance
Office Equipment	10% reducing balance
Computer Equipment	25% reducing balance

The trustees consider the useful economic life of the property to be 50 years. In accordance with FRS 102 depreciation is recognised so as to write off the cost of the property, less its residual value, over its useful economic life. The trustees have assessed that the residual value of the property, based on the current market conditions, is likely to be sufficiently high such that depreciation is immaterial to be provided for within these financial statements.

2.6 Stock

Stock is stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition.

Stock held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost, adjusted where applicable for any loss of service potential.

At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stock over its estimated selling price less costs to complete and sell is recognised as an impairment loss in profit or loss. Reversals of impairment losses are also recognised in profit or loss.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Investments

Investments, including cash equivalents on deposit, are included at fair value at the balance sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities.

2.9 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

THE RYAN MS THERAPY CENTRE
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 MARCH 2022

2.10 Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2.11 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments. Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Basic financial instruments are recognised at amortised cost.

2.12 Accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised. The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

3 Income from donations and legacies

	Restricted funds	Unrestricted funds	Total 2022	Total 2021
	£	£	£	£
Donations with gift aid	-	103,037	103,037	91,577
Grants and trusts	59,970	6,160	66,130	50,780
Legacies and memoria	-	1,145	1,145	4,002
	<u>59,970</u>	<u>110,342</u>	<u>170,312</u>	<u>146,359</u>

**THE RYAN MS THERAPY CENTRE
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 MARCH 2022**

4 Income from fundraising activities

	Restricted funds	Unrestricted funds	Total 2022	Total 2021
	£	£	£	£
Internal fundraising				
Easter	-	55	55	274
Christmas	-	3,213	3,213	692
Sporting (Internal led)	-	8,055	8,055	5,580
Spring fundraiser	-	-	-	3
Schools (Internal led)	-	1,261	1,261	1,440
Corporate and community	-	249	249	5,553
Table sales	-	1,830	1,830	390
Ebay	-	398	398	18
Rotaries	-	535	535	1,250
Online giving	-	1,049	1,049	946
Recycling	-	232	232	173
Other internal fundraising	-	715	715	414
	-	17,592	17,592	16,733
External fundraising				
Sporting (External led)	-	1,910	1,910	1,642
Corporate and community	-	4,187	4,187	2,924
Online giving	-	579	579	449
Other external fundraising	-	5,308	5,308	-
	-	11,984	11,984	5,015
Collections				
Instore Token Scheme	-	1,867	1,867	2,393
Others	-	418	418	274
	-	2,285	2,285	2,667
Letting of premises				
200 Club	-	5,240	5,240	4,612
	-	5,240	5,240	4,612
	-	37,101	37,101	29,027

**THE RYAN MS THERAPY CENTRE
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 MARCH 2022**

5 Fundraising costs

	Restricted funds	Unrestricted funds	Total 2022	Total 2021
	£	£	£	£
Fundraising Staff Costs	-	42,859	42,859	46,971
Staging Events and Activities	-	1,198	1,198	804
Advertising and Marketing	-	-	-	225
	<u>-</u>	<u>44,057</u>	<u>44,057</u>	<u>48,000</u>

6 Charitable activities costs

	Restricted funds	Unrestricted funds	Total 2022	Total 2021
	£	£	£	£
Therapies				
Physiotherapy costs	59,970	25,981	85,951	67,020
Depreciation	6,212	-	6,212	5,488
Support costs	-	78,009	78,009	85,848
	<u>66,182</u>	<u>103,990</u>	<u>170,172</u>	<u>158,356</u>

	Total 2022	Total 2021
	£	£
Support costs above include:		
Staff costs	44,800	33,755
Governance	1,320	1,320
Other costs	31,889	50,773
	<u>78,009</u>	<u>85,848</u>

**THE RYAN MS THERAPY CENTRE
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 MARCH 2022**

7 Staff costs

	Total 2022	Total 2021
	£	£
Wages and salaries	99,885	96,389
Social security cost	3,666	4,254
Employer pension contributions (defined contribution plan)	2,787	1,408
Subcontractor costs	67,272	45,695
	<u>173,610</u>	<u>147,746</u>

The charity employed 5 employees during the year (2021: 4).

There were no employees whose annual emoluments were £60,000 or more (2021: none).

The key management personnel of the charity comprise Bonnita Apperley, Brenda Hemstead and Dawn White. The total employee benefits of the key management personnel of the charity were £82,657 (2021: £79,787).

8 Total expenditure

	Staff costs	Depreciation	Other costs	Total 2022	Total 2021
	£	£	£	£	£
Charitable activities	130,751	6,212	33,209	170,172	158,356
Raising funds	42,859	-	1,198	44,057	48,000
	<u>173,610</u>	<u>6,212</u>	<u>34,407</u>	<u>214,229</u>	<u>206,356</u>

9 Independent examination fee

	Total 2022	Total 2021
	£	£
Independent examination fee	1,320	1,320
	<u>1,320</u>	<u>1,320</u>

10 Taxation

The charitable company is registered as a charity and all of its income falls within the exemptions under Part 11 of the Corporation Tax Act 2010.

**THE RYAN MS THERAPY CENTRE
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 MARCH 2022**

11 Fixed assets

	Freehold Property	Physio Equipment	Fixtures, Fittings & Equipment	Computer Equipment	Total
	£	£	£	£	£
Cost					
At 1 April 2021	231,950	77,334	57,328	17,415	384,027
Additions	-	405	3,205	5,361	8,971
	<u>231,950</u>	<u>77,739</u>	<u>60,533</u>	<u>22,776</u>	<u>392,998</u>
Depreciation					
At 1 April 2021	-	49,541	37,221	12,124	98,886
Depreciation charged in the year	-	2,882	2,011	1,319	6,212
	<u>-</u>	<u>52,423</u>	<u>39,232</u>	<u>13,443</u>	<u>105,098</u>
Carrying amount					
At 31 March 2022	231,950	25,316	21,301	9,333	287,900
At 31 March 2021	<u>231,950</u>	<u>27,793</u>	<u>20,107</u>	<u>5,291</u>	<u>285,141</u>

The trustees consider the useful economic life of the property to be 50 years. In accordance with FRS 102 depreciation is recognised so as to write off the cost of the property, less its residual value, over its useful economic life. The trustees have assessed that the residual value of the property, based on the current market conditions, is likely to be sufficiently high such that depreciation is immaterial to be provided for within these financial statements.

12 Creditors

The following creditors are payable within one year:

	Total 2022	Total 2021
	£	£
Trade creditors	10,813	14,505
Accruals and deferred income	20,825	12,820
Taxes and social security costs	-	1,813
Other creditors	-	732
	<u>31,638</u>	<u>29,870</u>

**THE RYAN MS THERAPY CENTRE
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 MARCH 2022**

13 Analysis of net assets between funds

Fund balances at 31 March 2022 are represented by:

	Restricted Funds	Unrestricted Funds	Designated Funds	Total Funds
	£	£	£	£
Tangible fixed assets	115,188	172,712	-	287,900
Current assets	6,326	217,422	20,000	243,748
Creditors: amounts falling due within one year	-	(31,638)	-	(31,638)
	<u>121,514</u>	<u>358,496</u>	<u>20,000</u>	<u>500,010</u>

Fund balances at 31 March 2021 are represented by:

	Restricted Funds	Unrestricted Funds	Total Funds
	£	£	£
Tangible fixed assets	115,188	169,953	285,141
Current assets	12,538	236,274	248,812
Creditors: amounts falling due within one year	-	(29,870)	(29,870)
	<u>127,726</u>	<u>376,357</u>	<u>504,803</u>

14 Restricted funds

	Bfwd	Income	Expenditure	Transfers	Cfwd
	£	£	£	£	£
Building	115,188	-	-	-	115,188
Therapies	-	59,970	(59,970)	-	-
Equipment	12,538	-	(6,212)	-	6,326
	<u>127,726</u>	<u>59,970</u>	<u>(66,182)</u>	<u>-</u>	<u>121,514</u>

Building - The building was granted to the charity by the Bradbury Trust.

Therapies - Monies entrusted to the charity to spend directly on the provision of physiotherapy for MS sufferers.

Equipment - This fund relates to income that is received for the purchase of particular equipment.

15 Designated funds

	Bfwd	Income	Expenditure	Transfers	Cfwd
	£	£	£	£	£
Property	-	-	-	20,000	20,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>20,000</u>

Property – Funds assigned to the maintenance of Bradbury House.

**THE RYAN MS THERAPY CENTRE
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16 Control

During the year the charity was controlled by the Trustees.

17 Related party transactions

None of the Trustees (or any persons connected with them) received any remuneration during the year or received any reimbursement of expenditure.