REGISTERED COMPANY NUMBER: 02215138 (England and Wales)
REGISTERED CHARITY NUMBER: 700382

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2025

for

Multiple Sclerosis Therapy Centre (South Yorkshire) Ltd

Heather Lea Business Services
49 Heather Lea Avenue
Sheffield
S17 3DL

Multiple Sclerosis Therapy Centre
(South Yorkshire) Ltd

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for the Year Ended 31 December 2025

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Report of the Trustees for the Year Ended 31 December 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main purpose of the company is to provide support to people affected by multiple sclerosis and other neurological or life changing conditions..

Our mission is to strive for excellence in providing support for the sufferers of multiple sclerosis and other neurological or life changing conditions.

Significant activities

The principal activity continues to be that of supporting people affected by multiple sclerosis and other neurological or life changing conditions in the local area.

FINANCIAL REVIEW

Reserves policy

The directors' policy is to build up our free reserves to a level which will be sufficient to cover all our expenses for a period of at least one year assuming that no income was received.

Through this financial period we have seen again the positive effect of our cancelation policy paired that was introduced strategically to allow the centre to be able to keep running and negate losses suffered from missed appointments and combat the increase of utility bills and other expenditure.

During the year we have received our regular 'good will' donations from our members that are gratefully received and make a huge difference. Some of our members have also done some fundraising for us all of which helps us to continue to keep the centre running.

Some of the centres reserves have been spent in this financial period on maintaining the building and updating the equipment which was necessary to continue to operate safely and to make sure we can function effectively and are therefore able to continue to help as many people as possible.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.
We consider that the systems we have in place to mitigate such risks appear to be adequate in normal circumstances.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02215138 (England and Wales)

Registered Charity number

700382

Registered office
Bradbury House
25 Saint Marys Drive
Catcliffe
Rotherham
South Yorkshire
S60 5TN

Trustees
S Eccles
S Hussain
S Crosby
K L Herring
L A Ratcliffe
D E Ryczek
M L Mitchell

Company Secretary
S Hussain

Independent Examiner
D Mangles FCA
Heather Lea Business Services
49 Heather Lea Avenue
Sheffield
S17 3DL

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 14 May 2026 and signed on its behalf by:

S Hussain - Secretary

Independent examiner's report to the trustees of Multiple Sclerosis Therapy Centre (South Yorkshire) Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

D Mangles FCA

Heather Lea Business Services
49 Heather Lea Avenue
Sheffield
S17 3DL

14 May 2026

Multiple Sclerosis Therapy Centre (South Yorkshire) Ltd

Statement of Financial Activities for the Year Ended 31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME FROM					
Donations		135,295	-	135,295	158,864
Other trading activities	2	14,770	-	14,770	24,412
Total		150,065	-	150,065	183,276
EXPENDITURE ON					
Raising funds	3	174,796	-	174,796	154,173
Other		7,482	5,273	12,755	10,029
Total		182,278	5,273	187,551	164,202
NET INCOME/(EXPENDITURE)		(32,213)	(5,273)	(37,486)	19,074
RECONCILIATION OF FUNDS					
Total funds brought forward		130,270	179,277	309,547	290,473
TOTAL FUNDS CARRIED FORWARD		98,057	174,004	272,061	309,547

The notes form part of these financial statements

Balance Sheet
31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	8	37,123	174,004	211,127	214,483
CURRENT ASSETS					
Debtors	9	724	-	724	395
Cash at bank and in hand		63,250	-	63,250	97,232
		63,974	-	63,974	97,627
CREDITORS					
Amounts falling due within one year	10	(3,040)	-	(3,040)	(2,563)
NET CURRENT ASSETS		60,934	-	60,934	95,064
TOTAL ASSETS LESS CURRENT LIABILITIES		98,057	174,004	272,061	309,547
NET ASSETS		98,057	174,004	272,061	309,547
FUNDS	11				
Unrestricted funds				98,057	130,270
Restricted funds				174,004	179,277
TOTAL FUNDS				272,061	309,547

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Balance Sheet - continued
31 December 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14 May 2026 and were signed on its behalf by:

S Eccles - Trustee

S Hussain - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-	2% on cost
Plant and machinery	-	10% on cost
Equipment	-	20% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	31.12.25	31.12.24
	£	£
Fundraising events	8,660	19,095
Shop income	1,589	1,438
Miscellaneous	1,039	276
Drinks	592	666
Room hire	2,890	2,937
	14,770	24,412

3. RAISING FUNDS

Costs of raising income

	31.12.25	31.12.24
	£	£
Rates and water	1,102	940
Insurance	3,879	3,809
Light and heat	5,269	5,235
Telephone	811	858
Postage and stationery	843	1,039
Sundries	247	605
Fundraising expenses	5,250	441
Repairs and renewals	1,722	4,915
Computers and online backup	701	640
Licences	60	199
Hygiene bins	270	270
100 Club prizes	803	705
Training	528	-
Support costs	153,311	134,517
	174,796	154,173

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.25	31.12.24
	£	£
Depreciation - owned assets	9,405	8,195

continued...

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.25	31.12.24
Admin Staff	4	4

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME FROM			
Donations	158,864	-	158,864
Other trading activities	24,412	-	24,412
Total	183,276	-	183,276
EXPENDITURE ON			
Raising funds	154,173	-	154,173
Other	4,756	5,273	10,029
Total	158,929	5,273	164,202
NET INCOME/(EXPENDITURE)	24,347	(5,273)	19,074
RECONCILIATION OF FUNDS			
Total funds brought forward	105,923	184,550	290,473
TOTAL FUNDS CARRIED FORWARD	130,270	179,277	309,547

8. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Equipment £	Totals £
COST				
At 1 January 2025	409,736	18,852	-	428,588
Additions	-	-	6,049	6,049
At 31 December 2025	409,736	18,852	6,049	434,637
DEPRECIATION				
At 1 January 2025	195,253	18,852	-	214,105
Charge for year	8,195	-	1,210	9,405
At 31 December 2025	203,448	18,852	1,210	223,510
NET BOOK VALUE				
At 31 December 2025	206,288	-	4,839	211,127
At 31 December 2024	214,483	-	-	214,483

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Prepayments	724	395

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Social security and other taxes	1,580	1,024
Pension	-	346
Accrued expenses	1,460	1,193
	3,040	2,563

11. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	130,270	(32,213)	98,057
Restricted funds			
Property fund	179,277	(5,273)	174,004
TOTAL FUNDS	309,547	(37,486)	272,061

continued...

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	150,065	(182,278)	(32,213)
Restricted funds			
Property fund	-	(5,273)	(5,273)
TOTAL FUNDS	150,065	(187,551)	(37,486)

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	105,923	24,347	130,270
Restricted funds			
Property fund	184,550	(5,273)	179,277
TOTAL FUNDS	290,473	19,074	309,547

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	183,276	(158,929)	24,347
Restricted funds			
Property fund	-	(5,273)	(5,273)
TOTAL FUNDS	183,276	(164,202)	19,074

continued...

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	105,923	(7,866)	98,057
Restricted funds			
Property fund	184,550	(10,546)	174,004
TOTAL FUNDS	290,473	(18,412)	272,061

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	333,341	(341,207)	(7,866)
Restricted funds			
Property fund	-	(10,546)	(10,546)
TOTAL FUNDS	333,341	(351,753)	(18,412)

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

Multiple Sclerosis Therapy Centre (South Yorkshire) Ltd

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME		
Donations		
Donations	17,252	38,428
Gift aid	21,156	22,097
Grants	-	7,500
Donations towards cost of HBO	62,208	58,835
Membership donations	9,255	7,455
Donations towards cost of physiotherapy	11,400	11,230
Therapies	11,089	12,269
100 Club	2,935	1,050
	135,295	158,864
Other trading activities		
Fundraising events	8,660	19,095
Shop income	1,589	1,438
Miscellaneous	1,039	276
Drinks	592	666
Room hire	2,890	2,937
	14,770	24,412
Total incoming resources	150,065	183,276
EXPENDITURE		
Costs of raising income		
Rates and water	1,102	940
Insurance	3,879	3,809
Light and heat	5,269	5,235
Telephone	811	858
Postage and stationery	843	1,039
Sundries	247	605
Fundraising expenses	5,250	441
Repairs and renewals	1,722	4,915
Computers and online backup	701	640
Licences	60	199
Hygiene bins	270	270
100 Club prizes	803	705
Training	528	-
	21,485	19,656
Other		
Naudicelle	-	218
Carried forward	-	218

Multiple Sclerosis Therapy Centre
(South Yorkshire) Ltd

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
Other		
Brought forward	-	218
Cleaning	3,264	1,616
Volunteers expenses	86	-
Freehold property	8,195	8,195
Depn of equipment	1,210	-
	12,755	10,029
Support costs		
Management		
Wages	98,720	87,802
Social security	1,754	1,961
Pensions	2,049	1,770
Physiotherapists fees	11,463	13,368
Other therapies	22,981	12,815
Chamber running costs	13,402	13,714
Subscriptions	216	696
Drinks	28	1
	150,613	132,127
Finance		
Bank charges	102	105
Credit/Debit card charges	978	945
	1,080	1,050
Governance costs		
Accountancy and legal fees	1,618	1,340
Total resources expended	187,551	164,202
Net (expenditure)/income	(37,486)	19,074