

Charity registration number 700904 (England and Wales)

Company registration number 2269526

NEURO THERAPY CENTRE LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

NEURO THERAPY CENTRE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs L Dodd (Chair) Mrs J L Eccleston Mr D W Sanders Dr H Harris Mr N C Holladay Mr P Crossland Mr M L Martin Dr D J Purdell-Lewis	(Appointed 11 September 2024) (Appointed 11 September 2024) (Appointed 11 September 2024)
Charity number	700904	
Company number	2269526	
Registered office	Unit C4 Brymau One Estate River Lane Saltney Chester CH4 8RG	
Auditor	Champion Accountants LLP 2nd Floor Refuge House 33-37 Watergate Row CHESTER CH1 2LE	
Senior Management Personnel	J Johnston-Cree	

NEURO THERAPY CENTRE LIMITED

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NEURO THERAPY CENTRE LIMITED

CHAIR'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

It is remarkable how much has been achieved during the past year but also to understand the challenges and opportunities which lie ahead of us. The new gym and the therapies room have been up and running for six months and more; the canopy link between the two buildings has been completed; funding has been raised for the next stage, our redevelopment of the original building, hopefully commencing in June and to be finished during 2025.

It is right to celebrate the successes and all the hard work needed to reach this point, including a large capital grant awarded last December which will cover most of the costs associated with the redevelopment of the old building this year. We also received a significant legacy last year, which has helped with the day to day running costs of the Centre, and an endowment which can be used to support our level of reserves for the next few years.

Financially, the Report & Accounts 2024/25 presents a far better outcome than we thought possible at this stage last year, with a surplus of £418.4k (2024: £50.6k). This sounds impressive (and it is) but if it were not for the legacy, endowment and a sizeable charitable trust grant, the picture would be less rosy. With these, our income rose to £1.2mil (2024: £778.4k) whilst costs were £825.3k (2024: £727.7k)

I have to say, with a sense of déjà-vu, that 2025/26 will be a financially challenging year. We remain committed to the Real Living Wage for those staff affected (which is paid at a higher level than the National Minimum Wage) but our costs, including the rise in National Insurance contributions for employers as well as food, energy and services inflation, have continued to increase. Funding to cover the day to day running of the Centre remains difficult- basically we need to search for and attract income which is unrestricted and can be used to support the Centre in any way without being tied to a particular project or service.

Our Budget for the current financial year has £981k expenditure and known income, as at 1st April 2025, of £646.2k leaving a fundraising target of £334.7k - it's achievable but tough. We're not on our own; most charities are reporting similar challenges but we are fortunate that, for the time being, our financial base- the level of reserves held at the financial year end 31st March 2025 - is more robust compared with the last few years.

We need to look to the future and develop more sustainable and continuing income generation particularly as there can be no guarantee of on-going support in other areas, including the public sector, given its own financial challenges. Trustees, the senior management team and staff are currently working through the Strategic Plan for the next three years and an updated Business Plan. It is sensible to do so given how much the Neuro Therapy Centre (NTC) has changed in the last five years, not least the higher demand for all its services and the ability to work more efficiently and smartly with the increased capacity provided by the new building and the redevelopment of the original building.

Our Members are so important in spreading the word about the Centre, what it does and why it matters to them. Their words and insights are very powerful and can inspire others to get involved and help in so many different ways including events and fundraising. It's also important to recognise the work of all our volunteers and the day to day help they give supporting our services including in the café and oxygen chamber as well as fundraising. My thanks to all of you for your continuing support, encouragement and understanding, especially during all the building work!

I am very grateful for all the support provided by the senior management team and staff over the past year. It has been difficult at times with all the challenges incurred with delivering services in the middle of a building site but your thoughts and actions reflect the ethos of the Centre - our Members first in all we do. Finally, my thanks go to fellow Trustees for your help and guidance over the last, busy year.

The road ahead is a challenge, as ever, financially but this is only part of the story. There are opportunities to enhance services, running them as effectively as possible to meet current and future demand, especially when the building redevelopment is finished. Alongside this, with the support of everyone involved and linked with the Neuro Therapy Centre, we aim to raise awareness about its work and impact, with the aim of financial resilience to underpin it all.

A. Dodd

Chair

Date:

BM November 2025

NEURO THERAPY CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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

Our Purpose

As detailed in our Articles of Association, the main object of the Neuro Therapy Centre (NTC) is:

To aid and improve for the public benefit in the Area of Benefit the condition of those suffering from: -

- (i) Multiple Sclerosis, Parkinson's disease or other long-term degenerative neurological conditions or
- (ii) other symptoms or conditions who in the opinion of their medical advisors may benefit from therapy which is available to those persons suffering from long-term degenerative neurological conditions

Our Main Activities

In line with Charity Commission guidance, this meets the test of public benefit under the heading of 'the advancement of health or the saving of lives'. As a self-referral organisation people choose to use our services, and it is our policy never to turn away anyone who can benefit from the therapies and support that we provide, which are referred to in our Annual Financial Statement.

Volunteer Contribution

Contributions made by volunteers are hugely important and support the staff to deliver a high standard of service across all departments. Volunteers help us deliver Oxygen Therapy, Physiotherapy, Counselling and well-being sessions and support people in the café offering an inclusive, friendly welcome which puts people at ease.

We should not forget that our Board of Trustees is also made up of volunteers, whose knowledge and expertise is vital in ensuring the senior management team are held to account, we have robust governance in place, and are compliant with applicable legislative requirements. We currently have vacancies on the board for new Trustees.

These are our regular volunteers, and they have donated 2,358 hours of their time over the last 12 months.

We also have ad-hoc volunteers who fund-raise on our behalf, and who make such a difference to our finances contributing over £20k to our fundraising total and acting as ambassadors for the organisation.

We continue to provide placement opportunities for students on Physiotherapy and Counselling courses. These placements provide hands on experience of working with people with neurological conditions through their graduate programmes, and support our clinical staff in their development as educators, ensuring their knowledge and skills are kept up to date.

NEURO THERAPY CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Main Achievements

Completion of the new Therapy Suite on time and on budget, has helped us develop our exercise opportunities for Persons living with Neurological Conditions (PwNC) and Carer members alike. We now have a fully equipped gym which is three times the size of our old one and allows people to exercise in new ways, with a focus on functional training to assist them in their daily activities.

The additional space and new studio have allowed us to increase the number of group sessions being delivered, and introduce new ones to challenge in different ways.

A successful application to People & Places Lottery funding has allowed us to grow our physiotherapy team and commence a project similar to the Access to Exercise and Wellbeing (AtoEW) project, in Wales – the Access to Movement & Well-being project (AtoMW). This new project will explore ways we can engage with more people in North Wales and introduce more accessible exercise sessions through partnership working. The project will be evaluated by Bangor University, and the results will be used to evidence the difference NTC makes to people living with neurological conditions, and to support future funding bids.

This new bid has also allowed us to purchase an additional Functional Electronic Stimulation (FES) bike which supports more people with lower limb weakness to explore the benefits of using the bike in a cohort who would not normally have access to it.

We continue to strengthen links with the Walton Centre and other groups locally involved in Neuro rehabilitation to raise awareness and make it as easy as possible for people who need our services to find us.

We worked with a group of apprentices from Airbus on a project to raise awareness through a range of communications. They helped develop some short films which tell compelling stories of the difference we make to individuals. This strengthens our links with a major local employer, but also raises awareness more widely.

A successful bid for a major capital grant to finance the re-development of our existing building, which will see the expansion of our counselling and well-being services, as well as the creation of a new larger kitchen and expanded café to cater for more people was submitted. Work will start in the first quarter of the new financial year.

We have engaged with numerous local and regional networks and presented at events to publicise the work we do and offer examples of best practice, and continue to advocate for people on an individual basis as well more widely to ensure their voice is heard when decisions are made about service design and provision.

NEURO THERAPY CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Balanced picture of the charity's progress against its objectives

- CEO is an Organisational Partner Governor at Walton, which raises our profile and gives more feedback into Walton strategy. It also presents greater learning and training opportunities for clinical staff
- Increased number of referral sources into the AtoEW project
- Successful application and commencement of the AtoMW project
- Produced our first impact accounts which were presented at the 2024 AGM
- Our newly developed therapies building was opened in August 2024 allowing us to increase the number of people using the gym at any one time, and allowing more opportunity for Carer members to access exercise opportunities
- Physio and counselling have also seen increases in both attendance and the number of individuals supported compared to the previous 12 months
- Creative arts sessions have also been introduced as we increase our well-being support to members
- We have developed a clear organisational structure which looks at existing and future needs, along with a banding system for staff roles which supports personal development and recruitment, and ensures we stay in touch with sector pay-scales
- Available physio hours fell towards the end of the year as staff reduced their hours for personal reasons, but we were able to recruit for these at the close of the financial year
- We have continued to make improvements to our bookings system to enable more people to be in control of their own bookings
- Brio Leisure now have regular classes that are accessible to people with a neurological condition at 4 of their sites
- Better use of data to drive decisions
- Similar to last year, NHS changes to the Integrated Care Board have made it challenging to keep abreast of changes and work closely with healthcare teams to ensure that those who need our services are able to find us easily, and current changes to the NHS may make this more challenging over the next 12 months
- We trialled 3 new Parkinson's classes which have now become part of our core offer
- Our staff continue to attend training opportunities relevant to their roles to ensure we build on our skills and knowledge, as well as staying abreast of changes in legislation relevant to our sector

NEURO THERAPY CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Key performance indicators explaining outputs achieved by activities

- Total membership 659 (2024:585) an increase of 74 individuals (2024:52)
- Gym activity has increased from an average of 259 attendances per month to 344 per month; and from supporting on average 126 individuals to 150 individuals per month
- The number of therapy sessions delivered stayed on a par with the previous year, mainly due to the fact that some full-time staff chose to reduce their hours in order to improve their work/life balance
- Fundraising income totalling £24,428 (2024: £24,564)
- 289 new referrals in the period (2024: 234)
- 153 FES sessions were delivered
- The AtoMW project has allowed us to employ an additional full-time physiotherapist along with a well-being Co-ordinator (WBC) meaning we can now offer visits 5 days a week for potential new members

NEURO THERAPY CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

The Trustees are committed to protecting and managing our financial resources in an effective and transparent way. In order to achieve this, we aim to maintain a reserve level of at least 6 months of our budgeted annual expenditure. The reserve level is considered to be the total of free unrestricted reserves plus any restricted income covering salaries and other operating costs that has already been received.

The Trustees regularly review this policy and the level achieved to ensure that it remains appropriate.

For clarity the reserves level does not include unrestricted funds allocated to fixed assets, nor does it include designated funds set aside by the Trustees to meet future projects that could not be funded from future income.

The reserves are monitored on an ongoing basis to ensure that they are being managed in accordance with what is agreed and this is regularly reported to the Board of Trustees.

If it is deemed that there will be an on-going failure to meet the reserves target then a plan will be drawn up to develop new sources of income or cut back on related expenditure.

Our budget for the coming year ending 31 March 2026 has expenditure of £980,967 (2025: £809,058).

Our free reserves at 31 March 2025 were £366,875 (2024: £188,224). In addition to this, £83,648 (2024: £100,097) of the restricted funds total of £312,496 (2024: £245,267) will contribute to the budgeted expenditure. Restricted funds also include £30,279 (2024: £54,168) associated with the expansion project.

The total contribution towards next years budgeted expenditure is £450,523 (2024: £288,321), which equates to 5.4 months (2024: 4.2 months).

The Trustees are always aware that the budget set for each year presents its own set of challenges. Budgeted expenditure has been calculated, and throughout the year, the fundraising team work through the task of sourcing the necessary funding to meet both anticipated and unforeseen costs. Some costs, such as service delivery employment expenditure, are potentially easier to fund through bid applications to relevant Trusts & Foundations although success cannot be guaranteed. It is more difficult to obtain unrestricted grants and funds which would help cover the costs of general administration and fixed overheads; these are generally covered by income generated from sponsored fundraising events, member donations, café sales, legacies and any other form of unrestricted cash. Every year it is so important for us to find and secure new funding sources but also maintain and reconnect our links with past donors to seek their continued support. Our expanded fundraising team has enabled us to do exactly that, developing and tapping into new income sources and building up the profile of the Centre within the wider community both locally and the broader geographical area we serve.

By cultivating a diverse range of funding streams that are consistently sustained, we can ensure the Centre's long-term viability. The annual budget is designed to facilitate investment and maintain an exceptional level of service to our members, encompassing both the physical and virtual offerings.

It is never certain what income we will receive nor what unexpected costs could be around the corner. Therefore, the finance team, finance committee, and Trustees monitor the financial position on a regular basis, enabling decisions to use and safeguard available funds.

The Trustees acknowledge that the Neuro Therapy Centre has fallen short of meeting the minimum reserves level outlined in its own policy in recent years. Attaining this minimum reserves threshold remains a long-term objective for the Trustees, as we strive to fortify the Centre's financial stability.

Our restricted funds, standing at £312,496 (2024: £245,267), are subject to specific conditions required by the donor or by the specific terms of the appeal which generated the funds. These funds are applied as soon as practicable, as shown in the movement of restricted income during the year.

Our designated funds stand at £20,837 (2024: £20,000). With the completion on the new fitness suite and the secured funding for the redevelopment of the existing Centre the Trustees have no immediate plans for the designated reserves. The Trustees recognise that the balance of the designated funds might be required to complete and enhance the redevelopment work and the importance of retaining the fund for such a purpose which will support the growth and long-term goals of the charity.

NEURO THERAPY CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Summary of Reserves

	2025	2024
	£	£
Restricted funds	312,496	245,267
Unrestricted funds - allocated to fixed assets	114,069	124,165
Unrestricted funds - free reserves	366,875	188,224
Designated funds	20,837	20,000
The Edward Gostling Fund	181,844	-
Total	<u>996,121</u>	<u>577,656</u>

Structure, governance and management

The company is limited by guarantee, and was incorporated under the Companies Act 2006. Its governing document is its Articles of Association updated 16 September 2021. The company is registered as a charity by the Charity Commissioners – Number 700904. In line with our Rules of Membership those who use the services of the Centre become a member and are thereby entitled to contribute to the way the Centre is run through participation at general meetings.

There were 508 (2024: 481) fully paid up members at the year end, each of whom is required to contribute up to £10 in the event of the charity winding up. Our membership continues to increase, and we anticipate further growth over the next financial year and beyond. Rolling membership has been fully adopted, this works for many members, however there remains 120 (2024: 71) members who have lapsed. These members are analysed on a regular basis to understand who may need a different approach in order to renew.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs L Dodd (Chair)	
Mr J Brierley	(Deceased 9 May 2025)
Mrs B Burke	(Resigned 29 October 2024)
Mrs J L Eccleston	
Mr D W Sanders	
Mr D J Powell	(Resigned 25 March 2025)
Dr H Harris	
Mr N C Holladay	
Mr P Crossland	(Appointed 11 September 2024)
Mr M L Martin	(Appointed 11 September 2024)
Dr D J Purdell-Lewis	(Appointed 11 September 2024)

Trustees are appointed by member vote at the Annual General Meeting; the minimum number of Trustees is 3 and one third of their number is required to retire and seek election upon their third anniversary of appointment. As part our governance and following the Charity Excellence Framework (CEF), the Trustees have reviewed their skill sets and this makes it possible to determine where there may be deficiencies in the overall skills required. Training and induction processes for Trustees are also being reviewed upon the basis of requirements. None of our Trustees receive any remuneration or other benefit from their work for the charity.

NEURO THERAPY CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The Centre Management Team (CMT), reporting to the Chief Executive Officer, has continued to provide co-ordinated development and action in the key areas of activity supporting the overall operation of the Centre; those areas are Therapies & Services, Fundraising, Marketing & Communications, Member Services and Finance. The CMT has continued to demonstrate the flexibility required to adapt to rapidly changing circumstances whilst continuing to put future growth and membership choice at its heart.

The CMT continues to work with the Trustees to agree and implement our strategic aims as well as oversee the operational activities of the Centre. They also work towards continuous improvement through critical analysis of the systems and processes currently used in order to work more efficiently and ensure that they have the correct information on which to make recommendations, and base decisions on.

The pay of senior staff is reviewed annually on terms which do not vary from those which apply to all other paid staff.

Auditor

In accordance with the company's articles, a resolution proposing that Champion Accountants LLP be reappointed as auditor of the company will be put at a General Meeting.

The Trustees' report was approved by the Board of Trustees.

L. Dodd

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Mrs L Dodd (Chair)

Trustee

Dated:

23rd November 2025

NEURO THERAPY CENTRE LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

NEURO THERAPY CENTRE LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF NEURO THERAPY CENTRE LIMITED

Opinion

We have audited the financial statements of Neuro Therapy Centre Limited (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

NEURO THERAPY CENTRE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF NEURO THERAPY CENTRE LIMITED

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

Extent to which the audit is considered capable of detecting irregularities, including fraud

The responsibility for the prevention and detection of irregularities, including fraud, lies with the trustees and with those charged with governance. The objectives of our audit in respect of irregularities and fraud are to assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient, appropriate audit evidence regarding the assessed risks and to respond appropriately to fraud or suspected fraud identified during the audit.

Audit procedures

We determine significant applicable laws and regulations through discussion with those charged with governance and our own knowledge of the industry and design audit procedures to help identify instances of non-compliance with those laws and regulations that may have a material effect on the financial statements.

We consider the applicable laws and regulations to be the financial reporting framework (FRS 102 and the Companies Act 2006), Charity Law, the relevant tax regulations in the UK, employment law and the Health and Safety at Work Act 1974 and Safeguarding legislation.

We consider the control environment and the procedures in place to address identified risks, including management override, non-compliance with laws and regulations and to prevent and detect fraud or irregularity. Our procedures are designed to provide reasonable assurance the the financial statements are free from material misstatement or error and include: enquiries of management and of staff in key compliance functions; review of reports from regulators; review of minutes of meetings of those charged with governance; review and testing of manual journals, relevant nominals and significant transactions outside the normal course of the business; review of financial statement disclosures and testing to supporting documentation; performance of analytical procedures.

We are not responsible for preventing non-compliance and due to the inherent limitations of an audit, as described above, the audit cannot be relied upon to detect all instances of non-compliance with laws an regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

NEURO THERAPY CENTRE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF NEURO THERAPY CENTRE LIMITED

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Susan Harris MA ACA (Senior Statutory Auditor)

For and on behalf of Champion Accountants LLP, Statutory Auditor

Chartered Accountants

2nd Floor Refuge House

33-37 Watergate Row

Chester

CH1 2LE

Date:20/11/25

Champion Accountants LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

NEURO THERAPY CENTRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Total 2024 £
Notes							
Income from:							
Donations and legacies	3	359,443	837	-	-	360,280	163,158
Charitable activities	4	186,914	-	457,734	180,000	824,648	564,089
Other trading activities	5	45,879	-	-	-	45,879	46,020
Investments	6	11,153	-	-	1,844	12,997	5,142
Total income and endowments		603,389	837	457,734	181,844	1,243,804	778,409
Expenditure on:							
Raising funds	7	13,259	-	248	-	13,507	27,556
Charitable activities	8	421,578	-	390,257	-	811,835	688,839
Other	13	-	-	-	-	-	11,400
Total resources expended		434,837	-	390,505	-	825,342	727,795
Net movement in funds		168,552	837	67,229	181,844	418,462	50,614
Fund balances at 1 April 2024		312,392	20,000	245,267	-	577,659	527,042
Fund balances at 31 March 2025		480,944	20,837	312,496	181,844	996,121	577,656

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

NEURO THERAPY CENTRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
Income from:					
Donations and legacies	3	161,961	1,197	-	163,158
Charitable activities	4	146,471	-	417,618	564,089
Other trading activities	5	46,020	-	-	46,020
Investments	6	5,142	-	-	5,142
Total income and endowments		359,594	1,197	417,618	778,409
Expenditure on:					
Raising funds	7	27,556	-	-	27,556
Charitable activities	8	391,441	-	297,398	688,839
Other	13	8,919	-	2,481	11,400
Total resources expended		427,916	-	299,879	727,795
Gross transfers between funds		103,677	(103,677)	-	-
Net movement in funds		35,355	(102,480)	117,739	50,614
Fund balances at 1 April 2023		277,034	122,480	127,528	527,042
Fund balances at 31 March 2024		312,389	20,000	245,267	577,656

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

NEURO THERAPY CENTRE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	14		369,256		210,893
Current assets					
Debtors	15	34,340		24,307	
Cash at bank and in hand		652,924		375,631	
		687,264		399,938	
Creditors: amounts falling due within one year	16	(60,399)		(33,175)	
Net current assets			626,865		366,763
Total assets less current liabilities			996,121		577,656
Net assets excluding pension liability			996,121		577,656
			=====		=====
The funds of the charity					
Endowment funds	19		181,844		-
Restricted income funds	20		312,496		245,267
Unrestricted funds - general			480,944		312,389
Unrestricted funds - designated			20,837		20,000
			996,121		577,656
			=====		=====

The financial statements were approved by the Trustees on

25th Nov 2025

.....
Mrs L Dodd (Chair)
Trustee

Company registration number 2269526 (England and Wales)

NEURO THERAPY CENTRE LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	24		455,886		49,718
Investing activities					
Purchase of tangible fixed assets		(191,590)		(101,519)	
Investment income received		12,997		5,142	
Net cash used in investing activities			(178,593)		(96,377)
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			277,293		(46,659)
Cash and cash equivalents at beginning of year			375,631		422,290
Cash and cash equivalents at end of year			<u>652,924</u>		<u>375,631</u>

NEURO THERAPY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Neuro Therapy Centre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit C4 Brymau One Estate, River Lane, Saltney, Chester, CH4 8RG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities SORP (FRS 102), the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

1.2 Going concern

The Trustees have reviewed the initial budget for the 2025/26 financial year, which predicts another significant fundraising target for the coming year. It is customary for the Neuro Therapy Centre to anticipate a projected gap between expenditure and known income at the beginning of the financial year. The shortfall between projected income and expenditure has historically been covered through fundraising efforts plus additional trust and grant applications, although this can never be guaranteed. A comprehensive plan is always in place to actively pursue various sources of income throughout the year, contributing towards achieving funding the budget set for the year.

The primary risk that the Centre has encountered and continues to face is the potential loss of income from the services it provides. Ultimately, the risk is that a service will be committed to be provided but a way to fund that service is not found. To mitigate that risk, the Centre continuously strives to secure funding from a wide range of sources while always monitoring and managing costs. The services provided are free of cost when provided, but the actual cost of providing the service and suggested donations are always highlighted within the Centre and in marketing materials.

The Trustees and the sub finance group continue to meet regularly throughout the year to carefully monitor the financial position of the Centre and seek outside advice as and when required.

In reaching their conclusion, the Trustees have reviewed the charity's monthly cash flows, applied sensitivity analyses as appropriate, and considered the possibility of longer-term funding sources including inter year grants and legacies.

As a result of the actions taken and after consideration of all factors, the Trustees consider that no material uncertainty exists and they continue to adopt the going concern basis in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are for the improvement of property facilities and enhancement of the current service provision.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

NEURO THERAPY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.4 Income

Donations and legacies are recognised and included in the accounts when the charity is entitled to the income, receipt is probable and the amount can be measured reliably.

Grants receivable are credited to the Statement of Financial Activities in the year in which they are due and when any performance conditions have been met.

Membership subscriptions are accounted for when received, unless they are received in advance of the year to which they relate, in which case they are included in deferred income.

Assets for distribution are recognised only when distributed. Assets given for use by the charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

1.5 Expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of VAT which cannot be recovered. Expenditure is recognised when there is a legal and constructive obligation to pay, it is probable that settlement will be required and the amount can be measured reliably.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include general office costs, staff costs, property costs and governance costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities. The bases on which support costs have been allocated are set out in the support costs note to the accounts.

1.6 Tangible fixed assets

Tangible fixed assets 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:

Leasehold improvements	10% per annum - straight line
Units 1 & 2	10% per annum - straight line
Pressure Chamber	10% per annum - reducing balance
Equipment	10% and 20% per annum - reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents 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.

NEURO THERAPY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.9 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.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical 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 Trustees consider that there were no judgements or estimates that have a significant impact on the accounts.

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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Total 2025 £	Total 2024 £
Personal donations	88,655	837	89,492	88,109
Legacies and bequests	245,223	-	245,223	11,874
Corporate donations	9,898	-	9,898	50,552
Membership fees	15,667	-	15,667	12,623
	<u>359,443</u>	<u>837</u>	<u>360,280</u>	<u>163,158</u>
For the year ended 31 March 2024	<u>161,961</u>	<u>1,197</u>		<u>163,158</u>

NEURO THERAPY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4	Income from charitable activities	Unrestricted funds		Restricted Endowment funds		Total		Unrestricted funds		Restricted Endowment funds		Total	
		2025	£	2025	£	2025	£	2024	£	2024	£	2024	£
	Services provided under contract	123,706		-		123,706		119,487		-		119,487	
	Provisions of services	33,305		-		33,305		26,984		-		26,984	
	Local authority grants	-		64,278		64,278		-		63,051		63,051	
	Local Health authority grant	-		21,787		21,787		-		20,810		20,810	
	Trusts and Foundations	29,903		371,669		581,572		-		333,757		333,757	
		<u>186,914</u>		<u>457,734</u>		<u>824,648</u>		<u>146,471</u>		<u>417,618</u>		<u>564,089</u>	

NEURO THERAPY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Other trading activities

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Fundraising events	24,428	24,564
Sale of provisions	21,451	21,456
	<u> </u>	<u> </u>
Other trading activities	45,879	46,020
	<u> </u>	<u> </u>

6 Investments

	Unrestricted funds general 2025 £	Endowment funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £
Interest received	11,153	1,844	12,997	5,142
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

7 Expenditure on raising funds

	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £
<u>Fundraising and publicity</u>				
Fundraising costs	4,544	248	4,792	6,293
Items for resale	8,715	-	8,715	6,701
Fundraising agents	-	-	-	14,562
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fundraising and publicity	13,259	248	13,507	27,556
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>13,259</u>	<u>248</u>	<u>13,507</u>	<u>27,556</u>

NEURO THERAPY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Charitable activities	Treatments therapies 2025		Provision of care 2025		Total 2025		Treatments therapies 2024		Provision of care 2024		Total 2024	
	£	£	£	£	£	£	£	£	£	£	£	£
Staff costs	241,447	23,879	265,326	183,533	40,288	223,821						
Depreciation and impairment	6,281	26,949	33,230	8,396	8,396	16,792						
Travel, training and recruitment	26,283	2,599	28,882	15,998	3,511	19,509						
Treatment and therapies	10,932	-	10,932	11,359	-	11,359						
	<u>284,943</u>	<u>53,427</u>	<u>338,370</u>	<u>219,286</u>	<u>52,195</u>	<u>271,481</u>						
Share of support costs (see note 9)	422,752	43,213	465,965	339,196	74,920	414,116						
Share of governance costs (see note 9)	6,825	675	7,500	2,658	584	3,242						
	<u>714,520</u>	<u>97,315</u>	<u>811,835</u>	<u>561,140</u>	<u>127,699</u>	<u>688,839</u>						
Analysis by fund												
Unrestricted funds - general	374,466	47,112	421,578	319,510	71,931	391,441						
Restricted funds	340,054	50,203	390,257	241,630	55,768	297,398						
	<u>714,520</u>	<u>97,315</u>	<u>811,835</u>	<u>561,140</u>	<u>127,699</u>	<u>688,839</u>						

NEURO THERAPY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Support costs	2025		2024	
	Support Governance costs	£	Support Governance costs	£
Staff costs	308,192	-	287,789	287,789
Property costs	88,389	-	69,963	69,963
General office	69,384	-	56,364	56,364
Independent Examiner fees	-	7,500	-	3,242
	<u>465,965</u>	<u>7,500</u>	<u>414,116</u>	<u>417,358</u>
Analysed between				
Charitable activities	<u>465,965</u>	<u>7,500</u>	<u>414,116</u>	<u>417,358</u>

Support costs are allocated to activities on the basis which reflects the time spent by direct staff on those activities,

NEURO THERAPY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Net movement in funds	2025 £	2024 £
Net movement in funds is stated after charging/(crediting)		
Fees payable for the audit of the charity's financial statements	7,500	3,242
Depreciation of owned tangible fixed assets	33,230	16,792
Loss on disposal of tangible fixed assets	-	11,400
	<u> </u>	<u> </u>

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Equivalent full time employees	25	23
	<u> </u>	<u> </u>

Employment costs

	2025 £	2024 £
Wages and salaries	526,233	470,257
Social security costs	37,175	33,414
Other pension costs	10,110	7,939
	<u> </u>	<u> </u>
	<u>573,518</u>	<u>511,610</u>

Of the total staff costs and trustee remuneration and expenses £256,915 (2024 - £251,364) was unrestricted and £321,604 (2024 - £281,034) was restricted.

Pension costs are allocated in proportion to related staff costs.

The total remuneration benefits payable to key management personnel was £61,186

The number of employees whose annual remuneration was £60,000 or more were:

	2025 Number	2024 Number
£60,000 - £70,000	1	-
	<u> </u>	<u> </u>

NEURO THERAPY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Other

	Unrestricted funds	Restricted funds	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Net loss on disposal of tangible fixed assets	-	-	-	11,400
For the year ended 31 March 2024	8,919	2,481		11,400

14 Tangible fixed assets

	Leasehold improvements	Units 1 & 2	Pressure Chamber	Equipment	Total
	£	£	£	£	£
Cost					
At 1 April 2024	369,426	96,642	19,357	161,662	647,087
Additions	-	123,166	-	68,424	191,590
At 31 March 2025	369,426	219,808	19,357	230,086	838,677
Depreciation and impairment					
At 1 April 2024	334,791	-	11,837	89,563	436,191
Depreciation charged in the year	6,281	14,654	752	11,543	33,230
At 31 March 2025	341,072	14,654	12,589	101,106	469,421
Carrying amount					
At 31 March 2025	28,354	205,154	6,768	128,980	369,256
At 31 March 2024	34,634	96,642	7,519	72,098	210,893

15 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	517	3,119
Other debtors	4,555	2,017
Prepayments and accrued income	29,268	19,171
	34,340	24,307

NEURO THERAPY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	18,882	23,122
Accruals and deferred income	41,517	10,053
	<u>60,399</u>	<u>33,175</u>

17 Deferred income

	£
Deferred income at 1 April 2024	1,454
Refunded in the year	(1,454)
Received in the year	457
Deferred income at 31 March 2025	<u>457</u>

Deferred income relates to funds received in advance from fundraisers for events that take place after the year end or membership subscriptions received in advance.

18 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>10,110</u>	<u>7,939</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

19 Endowment funds

Endowment funds represent assets which must be held by the charity for a period of 5 years. Income arising on the endowment funds can be used in accordance with the terms of the endowment and is included as restricted income. After a period of 5 years the funds can be released from the terms of the endowment and will become part of unrestricted funds.

	At 1 April 2024 £	Incoming resources £	At 31 March 2025 £
The Edward Gostling Fund	<u>-</u>	<u>181,844</u>	<u>181,844</u>

NEURO THERAPY CENTRE LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2023		Movement in funds			Balance at 1 April 2024			Movement in funds			Balance at 31 March 2025	
	£	£	Incoming resources	Resources expended	Transfers	£	£	£	Incoming resources	Resources expended	Transfers	£	£
Anne Duchess of Westminster Fund	-	-	9,863	-	-	9,863	-	-	-	(9,863)	-	-	-
A2EW North Wales	-	-	-	-	-	-	-	-	52,638	(14,571)	(19,000)	(19,000)	19,066
BCUHB	-	-	20,810	(20,810)	-	-	-	-	21,787	(21,787)	-	-	-
Boshier Hinton Foundation	-	-	-	-	-	-	-	-	1,995	-	(1,995)	-	-
Bruce Wake Charitable Trust	-	-	-	-	-	-	-	-	3,500	-	(3,500)	-	-
Cheshire Community Foundation	7,847	-	9,482	(9,459)	-	7,870	-	-	3,000	(7,870)	-	3,000	
Clutterbuck Trust	-	-	1,500	-	-	1,500	-	-	-	-	(1,500)	-	
Community Foundation Wales	-	-	-	-	-	-	-	-	561	(561)	-	-	
Co-op Arts	-	-	2,319	(733)	-	1,586	-	-	-	(1,586)	-	-	
Co-op Warm Space	1,883	-	3	(1,886)	-	-	-	-	-	-	-	-	
CRH Charitable Trust	-	-	10,000	-	-	10,000	-	-	7,500	(6,920)	-	10,580	
CWAC	-	-	15,214	(15,214)	-	-	-	-	-	-	-	-	
CWAC Carers Breaks	-	-	9,681	(4,840)	-	4,841	-	-	19,361	(19,361)	-	4,841	
CWAC Physical Wellbeing	-	-	9,716	(4,858)	-	4,858	-	-	-	(4,858)	-	-	
CWAC Neuro Support Programme	-	-	-	-	-	-	-	-	19,432	(14,574)	-	4,858	
Denbighshire CC	-	-	9,967	(9,967)	-	-	-	-	9,967	(9,967)	-	-	
Essential Appeal	-	-	93	(93)	-	-	-	-	-	-	-	-	
Equipment grant	37,383	-	-	(3,869)	-	33,514	-	-	-	(16,898)	57,445	74,061	
The February Foundation	-	-	5,000	(5,000)	-	-	-	-	-	-	-	-	
Flintshire CC	-	-	11,700	(11,700)	-	-	-	-	11,700	(11,700)	-	-	
FLVC	-	-	3,000	(3,000)	-	-	-	-	-	-	-	-	
Garfield Weston Foundation	-	-	30,000	(30,000)	-	-	-	-	-	-	-	-	
Geoffrey & Pauline Martin Trust	-	-	40,000	-	-	40,000	-	-	-	-	(40,000)	-	
Hospital Saturday Fund	-	-	2,000	-	-	2,000	-	-	-	(2,000)	-	-	
James Tudor Trust	-	-	7,500	-	-	7,500	-	-	7,500	(7,500)	-	7,500	

NEURO THERAPY CENTRE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

20 Restricted funds									(Continued)
J A Shone Memorial Trust	-	-	-	-	2,500	-	-	-	2,500
The Big Give - Kind 2 Mind	-	-	-	-	10,830	(10,830)	-	-	-
Member Donation	-	-	-	-	755	-	-	-	755
MADL Charity	-	-	-	-	500	(500)	-	-	-
Marjory Boddy Charitable Trust	-	-	-	-	50,000	(3,040)	(16,681)	30,279	-
Medicash Foundation	-	-	-	-	4,500	(4,500)	-	-	-
Millenium Stadium Charitable Trust	7,380	(7,380)	-	-	-	-	-	-	-
Morrison's Foundation	5,243	-	(5,243)	-	7,350	-	(7,350)	-	-
National Lottery Community Fund	-	8,250	(5,795)	2,455	-	(2,455)	-	-	-
National Lottery - Gym Expansion	-	-	-	-	20,000	(9,278)	-	10,722	-
NEWCIS	-	3,773	(3,773)	-	3,711	(3,711)	-	-	-
Parkinsons UK	-	-	-	-	2,830	(2,830)	-	-	-
The Percy Bilton Charity	-	-	-	-	5,000	-	(5,000)	-	-
Postcode Community Trust	13,305	-	(13,305)	-	-	-	-	-	-
Reaching Communities	13,482	88,518	(81,330)	20,670	95,771	(105,329)	-	11,112	-
Reaching Communities (Consumables)	-	2,710	(2,710)	-	-	-	-	-	-
Rebuilding grants C1	19,883	-	(4,970)	14,913	-	(2,489)	-	12,424	-
Sport England	-	-	-	-	15,000	-	(15,000)	-	-
Steve Morgan Foundation	-	30,426	(29,189)	1,237	30,426	(31,663)	-	-	-
St James' Place Charitable Foundation	-	5,000	-	5,000	-	(5,000)	-	-	-
The Big Give	16,449	22,217	(16,449)	22,217	25,442	(46,115)	-	1,544	-
The Oakdale Trust	-	-	-	-	1,000	-	(1,000)	-	-
The Rank Foundation	-	-	-	-	17,109	(6,684)	-	10,425	-
The Red Rose Charitable Trust	-	-	-	-	1,000	(1,000)	-	-	-
UKH Foundation	-	-	-	-	5,000	(5,000)	-	-	-
Units 1 & 2	-	-	-	42,575	-	-	66,248	108,823	-
Ursula Keys Trust	-	50,000	-	12,668	-	-	(12,668)	-	-
Virtual Centre	-	876	(876)	-	71	(66)	-	5	-
The Waterloo Foundation	4,673	8,000	(12,673)	-	-	-	-	-	-
	127,528	417,618	(299,879)	245,267	457,734	(390,505)	-	312,496	-

NEURO THERAPY CENTRE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Restricted funds	(Continued)
Anne Duchess of Westminster Fund	Provision of virtual support and networking services / counselling fund
A2EW North Wales	Access to exercise & wellbeing - North Wales
BCUHB	Provision of care
Boshier Hinton Foundation	Gym equipment
Bruce Wake Charitable Trust	Gym equipment
Cheshire Community Foundation	Neurological Physiotherapy & Impact Measurement / counselling fund
Clutterbuck Trust	Gym equipment
Co-op Arts	Arts Project
Co-op Warm Space	Warm Space
CWAC	Carer breaks
CWAC	Physical health & wellbeing
CRH Charitable Trust	Additional counsellor fund
Denbighshire CC	Carer support
Essential Appeal	For essential costs such as rent/rates, lighting/heating, phone bills
The February Foundation	Physiotherapy funding
Flintshire CC	Carers support
Flintshire NEWCIS Carers	Carers workshops
FLVC	Loneliness and Social Isolation Fund
Garfield Weston Foundation	Therapies Team Costs
Geoffrey & Pauline Martin Trust	Neuro Gym Expansion Project
Hospital Saturday Fund	Contribution to FES work
James Tudor Trust	Additional gym instructor fund

NEURO THERAPY CENTRE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Restricted funds

(Continued)

J A Shone Memorial Trust	Parallel bars
The Big Give - Kind 2 Mind	Emotional health & wellbeing support and social space & activities
Member Donation	Kitchen equipment
MADL Charity	Winter Warmers Funding
Marjory Boddy Charitable Trust	Neuro Gym Expansion Project
Medicash Foundation	Gym instructor
Millenium Stadium Charitable Trust	Talking spaces
Morrison's Foundation	Oxygen
National Lottery Community Fund	Additional gym instructor fund
National Lottery Gym Expansion	Neuro Gym Expansion Project
NEWCIS	Bridging the gap
Parkinsons UK	Physical Activity Grant
Postcode Community Trust	Talking spaces
The Percy Bliton Charity	Gym equipment
Reaching Communities	Access to Exercise and Wellbeing
Sport England	Access to Exercise Project
Steve Morgan Foundation	Physiotherapy salary costs
St James Place Charitable	Counselling fund
Foundation	
The Big Give	Fitness support and emotional health & wellbeing support
The Oakdale Trust	Gym equipment
The Rank Foundation	Fundraising Associate
The Red Rose Charitable Trust	Physiotherapist
Ursula Keys Trust	Neuro Gym Expansion Project
Virtual Centre	Virtual Centre donations
The Waterloo Foundation	Neuro Gym Covid Recovery Programme
Equipment grants	
Rebuilding grants	Grants received in previous years relating to capital equipment and leasehold improvements. A depreciation charge reduces the restricted fund over the life of the asset.

NEURO THERAPY CENTRE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

21 Analysis of net assets between funds	Unrestricted funds		Designated funds		Restricted funds		Endowment funds		Total Unrestricted funds		Designated funds		Restricted funds		Total	
	2025	£	2025	£	2025	£	2025	£	2025	£	2024	£	2024	£	2024	£
Fund balances at 31 March 2025 are represented by:																
Tangible assets	114,069		-		255,187		-		124,165		-		86,728		210,893	
Current assets/(liabilities)	366,875		20,837		57,309		181,844		188,224		20,000		158,539		366,763	
	480,944		20,837		312,496		181,844		312,389		20,000		245,267		577,656	

NEURO THERAPY CENTRE LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22 Operating Lease Commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	54,824	55,649
Between two and five years	58,005	109,859
	<u>112,829</u>	<u>165,508</u>

23 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

24 Cash generated from operations

	2025 £	2024 £
Surplus for the year	418,462	50,614
Adjustments for:		
Investment income recognised in statement of financial activities	(12,997)	(5,142)
(Gain)/loss on disposal of tangible fixed assets	-	11,400
Depreciation and impairment of tangible fixed assets	33,230	16,792
Movements in working capital:		
(Increase) in debtors	(10,033)	(6,502)
Increase/(decrease) in creditors	27,224	(17,444)
Cash generated from operations	<u>455,886</u>	<u>49,718</u>

25 Analysis of changes in net funds

The charity had no debt during the year.