Charity registration number 701138 (England and Wales)

Company registration number 2320258

MIDDLESBROUGH MS THERAPY CENTRE LIMITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

MIDDLESBROUGH MS THERAPY CENTRE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A Riddiough Mrs. E Holmes L J Baker (Appointed 1 April 2025)
Charity number	701138
Company number	2320258
Registered office	Unit B1 Stadium Court Wallis Road, Skippers Lane Industrial Estate Middlesbrough United Kingdom TS6 6JB
Independent examiner	Azets Audit Services Wynyard Park House Wynyard Avenue Wynyard United Kingdom TS22 5TB

MIDDLESBROUGH MS THERAPY CENTRE LIMITED

CONTENTS

	Page
Trustees Report report	1 - 2
Statement of Trustees Report responsibilities	3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 13

MIDDLESBROUGH MS THERAPY CENTRE LIMITED

TRUSTEES REPORT REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 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 Memorandum and Articles of association, 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

The charity's objects are to give aid to sufferers of Multiple Sclerosis by whatever means are available . The trustess have considered the guidance issued by the Charity Commission on public benefit when reviewing its objects and activities. The principal activity of the company is the running of a treatment centre offering therapy, peer counselling and support to sufferers of Multiple Sclerosis.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

During the year we have continued to help people with MS, their families and carers. This is achieved through the variety of services from oxygen therapy and reflexology to counselling , which we provide from our centre.

Financial review

The company's statement of financial activities showed a deficit of £5145 on unrestricted funds(2024: deficit £16739) which has decreased the unrestricted reserves balance from £71698 to £66553. The deficit was mainly due to refurbishment costs particularly relating to the heating system.

Reserves policy

The Management Committee consider it prudent to maintain free reserves equivalent to approximately six months operating costs (around £30000 at current levels), and for future building or removal costs. Free reserves comprise these unrestricted reserves which are not designated or tied up in fixed assets. At 31st December 2025, free reserves amounted to £66553, which more than meets this target. However, the trustees do not feel that this is excessive, given the general difficulties on obtaining funding and the need to provide for any unexpected costs.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee incorporated on 22nd November 1988. It is governed by its memorandum and articles of association. It was registered as a charity on 7th February 1989. On 2nd May 2012, the charity changed its name from Cleveland Friends of ARMS Limited to Middlesbrough M S Therapy Centre Limited.

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:

Mr A Riddiough	
Mrs. E Holmes	
Mrs. C Grimston	(Resigned 31 December 2025)
Mr. M Coulson	(Resigned 31 December 2025)
Mrs S Potts	(Resigned 31 December 2025)
L J Baker	(Appointed 1 April 2025)

TRUSTEES REPORT REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Recruitment and appointment of trustees

The directors of the company are also the charity trustees for the purposes of charity law and under the company's articles are known as members of the management committee. Trustees are recruited from its members who comprise service users and their friends and family, who have an interest in the charity's objectives.

Organisational structure

Trustee Induction and Training

Induction and training of trustees

All new trustees are aware of the charity's activities through their previous involvement. Potential trustees are provided with copies of the memorandum and articles of association and most recent accounts and financial figures before joining the committee. All trustees are encouraged to attend such external courses as are relevant to their role and are provided with relevant publications which help them keep up to date with changes in legislation.

Other matters

The Trustees Report was approved by the Board of Trustees.

L J Baker

15 April 2026

MIDDLESBROUGH MS THERAPY CENTRE LIMITED

STATEMENT OF TRUSTEES REPORT RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees, who are also the directors of Middlesbrough MS Therapy Centre Limited for the purpose of company law, are responsible for preparing the Trustees Report Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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.

MIDDLESBROUGH MS THERAPY CENTRE LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MIDDLESBROUGH MS THERAPY CENTRE LIMITED

I report to the trustees on my examination of the financial statements of Middlesbrough MS Therapy Centre Limited (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements 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 financial statements 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 financial statements to be reached.

Graham Fitzgerald BA FCA DChA

Azets Audit Services

Azets Audit Services

Wynyard Park House
Wynyard Avenue
Wynyard
TS22 5TB
United Kingdom

Dated: 22 April 2026

MIDDLESBROUGH MS THERAPY CENTRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £
Income from:					
Donations and legacies	3	39,758	2,000	41,758	36,138
Other trading activities	4	19,347	-	19,347	17,022
Investments	5	958	-	958	1,051
Total income		60,063	2,000	62,063	54,211
Expenditure on:					
Charitable activities	6	65,208	448	65,656	70,950
Total expenditure		65,208	448	65,656	70,950
Net income/(expenditure) and movement in funds		(5,145)	1,552	(3,593)	(16,739)
Reconciliation of funds:					
Fund balances at 1 January 2025		71,698	-	71,698	88,437
Fund balances at 31 December 2025		66,553	1,552	68,105	71,698

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

MIDDLESBROUGH MS THERAPY CENTRE LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	**11**	6,078		6,159	
Cash at bank and in hand		68,668		66,939	
		74,746		73,098	
Creditors: amounts falling due within one year	**12**	(6,641)		(1,400)	
Net current assets			68,105		71,698
The funds of the charity					
Restricted income funds	**14**		1,552		-
Unrestricted funds	**15**		66,553		71,698
			68,105		71,698

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 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 trustees on 15th April 2026

L. Baker

L J Baker

Company registration number 2320258 (England and Wales)

1 Accounting policies

Charity information

Middlesbrough MS Therapy Centre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit B1, Stadium Court, Wallis Road, Skippers Lane Industrial Estate, Middlesbrough, TS6 6JB, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting 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.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Plant and equipment	33% per annum

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.5 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.

1.6 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 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	Restricted funds	Total	Unrestricted funds
	2025	2025	2025	2024
	£	£	£	£
Donations and gifts	39,758	-	39,758	36,138
Grants Receivable	-	2,000	2,000	-
	39,758	2,000	41,758	36,138

4 Income from other trading activities

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Membership subscriptions and sponsorships	1,085	960
Fundraising events	18,262	16,062
Other trading activities	19,347	17,022

5 Income from investments

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Interest receivable	958	1,051

6 Charitable activities

	Medical Costs	Support Costs	Other Costs	Total 2025	Total 2024
	£	£	£	£	£
Staff costs	13,887	-	2,365	16,252	10,862
Depreciation and impairment	-	-	-	-	13
Professional Assistance	16,513	-	-	16,513	18,076
Oxygen	5,189	-	-	5,189	4,374
Equipment Maintenance	1,058	-	-	1,058	10,918
General Office	-	6,042	-	6,042	6,330
Rent, Insurance etc	-	17,423	-	17,423	17,258
Public Fundraising	-	1,440	-	1,440	1,425
Accountancy	-	-	1,014	1,014	978
Payroll Processing	-	-	374	374	374
Bank Charges	-	-	351	351	342
	36,647	24,905	4,104	65,656	70,950
	36,647	24,905	4,104	65,656	70,950
Analysis by fund					
Unrestricted funds	36,647	24,457	4,104	65,208	
Restricted funds	-	448	-	448	
	36,647	24,905	4,104	65,656	
For the year ended 31 December 2024					
Unrestricted funds	42,713	25,013	3,224		70,950
	42,713	25,013	3,224		70,950

7 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's independent examiner:		
- for the independent examination of the charity's financial statements	1,014	978
Depreciation of owned tangible fixed assets	-	13

8 Trustees

No expenses were paid to trustees in the year.

8 Trustees **(Continued)**

Following discussions with the charity commission it was suggested by them that the Memorandum and Articles of Association be changed to allow payment of Trustees up to a certain level without needing their permission.; At the AGM held on Tuesday 25th March 2025 it was agreed to change the Memorandum and Articles to allow payment to Trustees up to £20000 (per individual) without seeking permission from the Charity Commission.

For the year ending 31st December 2025 Mr A Riddiough received £5100 plus £75 pension contributions.

For the year ending 31st December 2025 Mrs L Baker received £10000 plus £410 pension contributions,

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Joint Centre Managers	2	1

Employment costs	2025 £	2024 £
Wages and salaries	15,767	10,352
Other pension costs	485	510
	16,252	10,862

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Debtors

Amounts falling due within one year:	2025 £	2024 £
Prepayments and accrued income	6,078	6,159

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	90	72
Accruals and deferred income	6,551	1,328
	6,641	1,400

13 Retirement benefit schemes

Defined contribution schemes	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	485	510

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.

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.

	Movement in funds		Movement in funds		
	Incoming resources	Balance at 1 January 2025	Incoming resources	Resources expended	Balance at 31 December 2025
	£	£	£	£	£
Jack Brunton Trust	-	-	2,000	(448)	1,552

The Jack Brunton Trust grant is to be used towards the purchase of new IT equipment and the cost of a kitchen upgrade.

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	71,698	60,063	(65,208)	66,553

15 Unrestricted funds **(Continued)**

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	88,437	54,211	(70,950)	71,698

16 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 December 2025:			
Current assets/(liabilities)	66,553	1,552	68,105
	66,553	1,552	68,105

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 December 2024:			
Current assets/(liabilities)	71,698	-	71,698
	71,698	-	71,698