WEST YORKSHIRE MS THERAPY CENTRE

Report and Financial Statements

31st December 2025

WEST YORKSHIRE MS THERAPY CENTRE

REPORT AND FINANCIAL STATEMENTS 2025

CONTENTS **PAGE**

Legal and administrative details	1
Trustees' report	2, 3 & 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8, 9, 10 & 11

WEST YORKSHIRE MS THERAPY CENTRE

REPORT AND FINANCIAL STATEMENTS 2025
LEGAL & ADMINISTRATIVE DETAILS

The company, registration number 2294306 is registered as a charity, number 701215 under the terms of the Memorandum and Articles of Association dated 8th September 1988.

SECRETARY
L Toothill

COMMITTEE
The members of the committee during the year were:
L Toothill
J Goodwin
D A Greaves
A J Walker
E Watts*
R Grindrod*

All members of the committee listed above, except those annotated *, are directors of the company.

REGISTERED OFFICE
3a Olympia Industrial Estate
Gelderd Lane
Leeds
LS12 6AL

BANKERS

Barclays Bank plc	Royal Bank of Scotland
28 Park Row	Community Banking
Leeds LS1 1PA	Edinburgh EH2 2YR

INDEPENDENT EXAMINER
Richmonds Accountants Limited
Chartered Certified Accountants
Unit 9, Gemini Buisness Park
Sheepscar Way
Leeds LS7 3JB

WEST YORKSHIRE M.S. THERAPY CENTRE

TRUSTEES' REPORT

The trustees present their annual report and accounts for the year ended 31st December 2025.

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The responsibilities include all the responsibilities of the directors under the Companies Act and of trustees under the Charities Act

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice.

OBJECTIVES AND ACTIVITIES

A summary of the objects of the charity as set out in its governing document

The principal activity of the charity for the year under review was to promote all research necessary to find the cause, cure and prevention of multiple sclerosis and to aid and to improve the condition of those suffering from it.

An explanation of the charity's main objectives for the year

The charity's main objectives are to maintain and offer support and therapies to sufferers of Multiple Sclerosis including Hyperbaric Oxygen, Physiotherapy, Counselling and any other complimentary therapies as deemed suitable.

An explanation of the charity's strategies for achieving its stated objectives

In order to meet the aims and objectives of the charity the following services and activities were delivered. The charity provides therapy for sufferers in the form of:

a) Dives - therapy sessions in a decompression chamber
b) Physiotherapy

The objects of the company are maintained by the policies set by the trustees and enacted by the staff. There have been no material changes during the year.

ACHIEVEMENTS AND PERFORMANCE

A review of charitable activities undertaken by the charity.

The financial position of the charity shows a surplus for the year of £15,359 (2024 - deficit £11,517). The total reserves stand at £394,952 (2023 - £379,593) these are all free reserves.

Investment performance achieved against investment objectives set

This is governed by the Memorandum and Article of Association, which permits the trustees to invest surplus funds as they shall consider appropriate. The current policy of the trustees is to invest in short term accounts, such as building society and bank deposit accounts, so that they are readily available for the charity to use as and when necessary and to invest in replacing and updating its facilities where necessary to provide the best quality service.

Summary of the main achievements of the Charity during the year

The charity maintained its existing services throughout the year.

FINANCIAL REVIEW

Policies on reserves

The board of trustees has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed should be nine to twelve months of the expenditure. Reserves needed should be approximately £210,000 and are currently held at approximately £379,000. Given the specialist nature of the equipment, the complexity of the physical requirements of the building in which the charity operates and the past experience of needing to relocate, the trustees consider it necessary to additionally retain approximately £200,000 in order to facilitate relocation if the current premises become unsuitable for any reason. This figure will be reviewed annually. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of the Governing Document and constitution of the charity

The charity is constituted as a company limited by guarantee and is therefore governed by Memorandum and Articles of Association. The charity is run by the Committee of Management, who hold ultimate responsibility for the strategic direction and policy decisions. The Committee of Management delegates the day to day running of the charity to the Centre Manager who reports regularly to the trustees and members.

Any member appointed shall remain a member of the committee until the next Annual General Meeting but shall then be eligible for re-election.

The methods adopted for the recruitment and appointment of new trustees

People can be put forward to join the committee as a trustee by submission of their curriculum vitae which will be discussed by the committee.

The charity aims to recruit trustees who are known and involved with the centre and will uphold the ethos of the centre. No outside party can appoint trustees.

The major risks to which the charity is exposed and reviews and systems to mitigate risks

The charity has made, and has put in place, procedures to review any factors which may affect its continuation or running of its services. These include implementation of information technologies to reliability and sustainability of funding sources. It is also committed to reviewing its governing documents to ensure they are relevant to the developing organisation.

The members of the Board of Trustees of the Charity during the year ended 31st December 2025 were:
The trustees, who are also directors for the purpose of company law, who served during the year were:

L Toothill
D A Greaves
A J Walker

All the directors of the company are also trustees of the charity and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Act. The directors are members of the company.

This report has been prepared in accordance with the Charities Statement of Recommended Practice (FRS 102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

This report was approved by the Board on 26th September 2025

L. Toothill
Director & Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WEST YORKSHIRE M.S. THERAPY CENTRE

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

This report is made solely to the charity, as a body. My reporting work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purpose 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;
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.

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 to enable a proper understanding of the accounts to be reached.

Richmonds Accountants Ltd
Unit 9, Gemini Business Park
Sheepscar Way
LS7 3JB

Martin Elliot
Richmonds Accountants Ltd
Chartered Certified Accountants

Date: 26th September 2026

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2025

	Notes	Unrestricted Funds 2025	2024
		£	£
INCOMING RESOURCES			
Incoming from:			
Charitble activities & donations		260,808	216,445
Investment income		27	123
TOTAL		260,835	216,568
RESOURCES EXPANDED			
Expenditure on:			
Raising Funds	2	-	216
Charitable activities	2	173,226	157,793
Others	2	72,250	70,076
TOTAL		245,476	228,085
NET INCOME/DEFICIT		15,359	(11,517)
Balance brought forward 1st January 2024		379,593	391,110
Balance carried forward at 31st December 2024		394,952	379,593

The notes on pages 8 to 11 form part of these accounts.

BALANCE SHEET AS AT 31ST DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	5		99,260		72,492
CURRENT ASSETS					
Debtors		13,833		51,333	
Cash at bank and in hand		289,044		260,528	
		302,877		311,861	
CURRENT LIABILITIES					
Accruals and deferred income		7,185		4,760	
NET CURRENT ASSETS			295,692		307,101
TOTAL ASSETS LESS CURRENT LIABILITIES			394,952		379,593
FUNDS					
Unrestricted	6		394,952		379,593
			0		

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

For the year ended 31st December 2024 the company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under Section 476. The directors acknowledge their responsibility for ensuring the company keeps accounting records which comply with section 286 and preparing accounts which gave a true and fair view of the state of affairs of the company as at 31st December 2024 and of its surpus or deficit for the year then ended in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Board on 29th September 2026
Signed on behalf of the Directors

L Toothill …… J L Goodwin ……
Director & Trustee Director

The notes on pages 8 to 11 form part of these accounts.

NOTES TO THE ACCOUNTS AS AT 31ST DECEMBER 2025

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

Incoming Resources

Voluntary incoming and donations are included in full in the statement of Financial Activities when they are receivable.

Investment income

Bank interest is included in the income and expenditure account on a receivable basis.

Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. In particular the policy for including items within costs of generating funds, charitable activities and other costs, which is attributable to specific activities, has been included in these cost categories. Where costs are attributable to more than one activity they have been apportioned across the cost categories on a basis consistent with the use of these resources.

Cost of raising funds

Comprise the costs associated with attracting voluntary income and the costs of trading for fund raising purposes.

Charitable activities

Comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other costs

Include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees and costs linked to the strategic management of the charity.

Fixed assets and depreciation

All tangible fixed assets are stated at cost less depreciation. Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Building improvements	5% straight line
Fixtures & fittings	6% straight line
Motor vehicles	25% straight line
Therapy equipment	10% straight line

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company and it is therefore included in the relevant costs in the Statement of Financial Activities.

Finance and operating leases
Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

2. TOTAL RESOURCES EXPENDED

	Fund raising costs	Therapy running costs	Admin	2024 Total	2024 Total
	£	£	£	£	£
Fund raising costs	-	-	-	-	216
Salaries & related costs	-	53,049	70,290	123,339	119,991
Physiothrapists' costs	-	-	-	-	1,035
Rent, rates, insurance, light & heat	-	77,848	-	77,848	64,863
Repairs	-	22,834	-	22,834	13,765
Sundry & motor vehicle costs	-	1,594	-	1,594	13,041
Depreciation	-	17,901	-	17,901	13,434
Accountants remuneration	-	-	1,960	1,960	1,740
	0	173,226	72,250	245,476	228,085

3. STAFF COSTS

	Therapy	Admin	Total
	£	£	£
Salaries	46,713	61,193	107,906
Social Security costs	4,965	7,440	12,405
Pension	1,371	1,657	3,028
	53,049	70,290	123,339

Average number of employees during the year was 4 (2024 - 4).

4. TRUSTEES REMUNERATION AND EXPENSES

The management of the charity is undertaken by volunteers. Two Trustees, J L Goodwin and L Toothill were employed during the year. Their remuneration was as follows:

	2025	2024
	£	£
L Toothill	5,939	4,417
	5,939	4,417

No other Trustee received remuneration or expenses.

5. TANGIBLE FIXED ASSETS

	Building Improvem's	Fixtures & fittings	Therapy Equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1st January 2025	101,017	80,004	35,833	8,995	225,849
Additions	-	-	44,669	-	44,669
As at 31st December 2025	101,017	80,004	80,502	8,995	270,518
Accumulated depreciation					
At 1st January 2025	47,360	61,219	35,783	8,995	153,357
Charge for the year	5,051	4,800	8,050	-	17,901
As at 31st December 2025	52,411	66,019	43,833	8,995	171,258
Net book value					
As at 31st December 2025	48,606	13,985	36,669	-	99,260
As at 31st December 2024	53,657	18,785	50	-	72,492

6. UNRESTRICTED FUNDS

	2025	2024

	£	£
Balance at 1st January 2025	379,593	391,110
Surplus/(deficit) for the year	15,359	(11,517)
	394,952	379,593

If, upon the winding up or dissolution of the company there remains, after the satisfaction of all its debts and liabilities, any assets these shall be given or transferred to some other charitable body or bodies having objects similar to the objects of the company.

7. SHARE CAPITAL

The company is incorporated under the Companies Act 2006 and is limited by guarantee, each member having taken to contribute such amounts not exceeding £1 as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter. At 31st December 2025 there were 350 members (2024 - 350 members).

8. TAXATION

The charity's activities are exempt from taxation under Section 505 of the income and Corporation Tax Act 1988