

Company registration number: 02319928

Charity registration number: 801075  
(A company limited by guarantee)



# SUSSEX MS CENTRE

Annual Report and Financial Statements for the Year Ended 31 December 2020

Hodson & Co  
Wiston House  
1 Wiston Avenue  
Worthing  
West Sussex  
BN14 7QL

## Sussex MS Centre

### Contents

Reference and Administrative Details	1
Trustees' Report	3 to 14
Statement of Trustees' Responsibilities	15
Independent Auditors' Report	16 to 19
Statement of Financial Activities	20 to 21
Balance Sheet	22
Notes to the Financial Statements	23 to 34

## Sussex MS Centre

### Reference and Administrative Details

<b>Trustees</b>	C J P Ash-Edwards V M Keefe M Bennett A J Clough P A Cook A R Walter K Starnes S Gritt
<b>Secretary</b>	A Taylor
<b>Principal Office</b>	Southwick Recreation Ground Croft Avenue Southwick West Sussex BN42 4AB
<b>Company Registration Number</b>	02319928
<b>Charity Registration Number</b>	801075
<b>Auditor</b>	Hodson & Co Wiston House 1 Wiston Avenue Worthing West Sussex BN14 7QL

## Sussex MS Centre

### Welcome to our Annual Report for 2020

#### **Our Vision**

To improve the mental and physical health, well-being, and life chances of people in Sussex living with Multiple Sclerosis (MS).

#### **Our Mission**

To safely provide a range of services and facilities to realise our Vision in an economic and efficient way.

#### **Our Values**

**Members:** Our members and their carers are at the heart of everything we do.

**Volunteers:** our volunteers are valued and supported and encouraged to develop their knowledge and skills.

**Respect:** We treat everyone equally with dignity and respect.

**Teamwork:** Members, volunteers and staff work together.

**Community:** We foster peer support and participation.

**Environment:** We provide an inclusive, welcoming, and safe environment.

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*"A problem shared is a problem lightened"*

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# Sussex MS Centre

## Trustees' Report

### Trustee's Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2020.

Most of our Trustees live with MS and use the Centre services or volunteer at the Centre, interacting with our members on a daily basis. This has huge benefits as it ensures that our users know our trustees have a full understanding of their needs and will respond to their feedback.

We welcomed Ken Starnes to the Board in July. Ken was born in Brighton and had a career in banking, working locally, in London and internationally. Since retiring Ken has used his considerable knowledge and experience to support a number of charities. We are delighted he has agreed to act as our Treasurer.

Sam Gritt joined us as a Trustee in January 2021. Sam is a local government professional, and his experience has been 'people orientated'. His wife was diagnosed with MS in 2011 which has given him an understanding of the challenges faced by those living with the condition.

We continue to actively seek Trustees for specific key roles on the Board.

### Objectives and activities

#### *Objects and aims*

These are to provide a Centre where those living with Multiple Sclerosis work collectively to identify and access relevant therapies and social opportunities that will challenge the physical, emotional, and psychological impact of the condition, provide symptom relief, lessen the impact that MS has on their and their families lives.

#### *Objectives, strategies and activities*

We offer support to positively change the quality of life for those who live with Multiple Sclerosis (MS). The wide range of drug free therapies and exercise classes available here are chosen to help our members maintain and improve their current abilities, provide symptom relief, and ward off secondary disabilities.

We provide information on current research and host a "Medication information Exchange" encouraging members to share their experiences of the different disease modifying and symptom management drugs that are available, helping them to make more informed decisions. Our staff and volunteers provide advice on community and statutory support, signpost life enhancing services and we host a variety of advice sessions from specialist providers and companies.

We strive to serve the wider community by offering Oxygen Therapy to others who would benefit, subject to availability.

The MS Centre movement was built on the ethos of self-help, a principal which we are proud to continue.

## Sussex MS Centre

### Trustees' Report

#### Judy and Pete Baker - their story



**Judy and Pete Baker in the Oxygen Chamber, 'Brighton Belle'**

Judy worked in a care home until her MS symptoms worsened and impacted her daily life. She retired and joined the Centre in 2003. Judy started with Oxygen Therapy which she found helped her manage fatigue, as well as the benefit of meeting others in similar circumstances.

Judy has been a regular at the Centre ever since, coming along to our craft, Pilates, and physio-gym classes. During lockdown, Judy has carried on with online classes and our physiotherapist Viola visited her at home to help her stay active.

“I’ve been coming to the Centre for 18 years now. I’ve tried many of the classes, therapies, and Oxygen Therapy. It was wonderful to have access to my classes online during lockdown and I still attend these. The Centre has been an absolute lifeline to me, and I have met many special friends here; its like a family to me. I’ve enjoyed doing fundraising too over the years including the sponsored walk and an abseil, it was great fun.”

Judy’s husband Pete is a valued volunteer on our team. He operates the oxygen chamber every Monday and is always happy to step in as a relief operator when needed. He is also a stalwart of the Social Committee, acting as our bar manager and the perfect host at our weekend social events.

”The Centre has given a new lease of life and social aspect for my wife. Since retiring I’ve been able to embrace the Centre volunteering, helping whenever possible. I have made new friends over the years and gained an appreciation of how people suffer with MS as well as other conditions which has enriched my understanding of people’s lives. This has helped me appreciate how lucky I am to have my health and assist others.”

# Sussex MS Centre

## Trustees' Report

### *Public benefit*

The charity's main activities and who is helped are described below. The main focus of all charitable activities is to support people with Multiple Sclerosis.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Sussex MS Centre had 725 individual members on our database, with 312 paying their subscriptions in 2020. Multiple Sclerosis is a changeable condition and individuals can go through long periods when they do not require our services. Our policy is to continue to keep in contact with the MS community regardless of subscription, as many return to us in times of need.

### *Covid-19*

Our normal services were severely disrupted during 2020 by the spread of the Corona virus. In line with government guidelines, the Centre was closed on March 20th 2020, as the first wave of the pandemic swept the country. The Board took the decision to pause our "Raise the Roof" campaign intended to fund a new purpose-built Centre and focus on ensuring the charity continued to provide support to our members and remained financially secure during this crisis.

The Board met remotely frequently with the Centre Manager Emily-Jane Stuttard and Development Manager Jane Taylor to plan adaptations to our premises and operations to make it Covid secure for our members, many of whom are particularly vulnerable due to their health conditions.

Within a month of closure, we had:

- contacted all members by post to ensure that all were kept informed
- signposted additional support services such as food delivery agencies and benefit services
- introduced on-line Pilates and other group activities
- set up a telephone helpline.

We took advantage of the government scheme which allowed us to furlough our Support Officer, Ali Dunn, for six weeks whilst we developed these new plans.

The building remained completely closed until July 9th when we were confident that limited services could be reintroduced. All activities from then until the end of the year are detailed in this report. After Christmas, as the second wave swept the country, we re-opened solely for Oxygen Therapy.

We extend our sincere thanks to all community groups, local companies and charitable trusts that responded to our appeals and funded all the additional work and emergency running costs, ensuring that the charity continues to serve our community.

We are extremely proud and encouraged that many of our members showed their love of and support for our Centre by donating generously to our Covid appeal, organising fundraising events and carrying out individual sponsored challenges to raise vital funds.

## Sussex MS Centre

### Trustees' Report

#### *Use of volunteers*

The Sussex MS Centre benefits from many hours of volunteer time. Volunteers operate the Oxygen Chamber, staff reception, organise fundraising and social events, provide refreshments, help in the garden, and assist generally in the day-to-day running of the Centre.

We held a party for all our volunteers at the beginning of the year. We extend our heartfelt thanks to them all for their time and commitment.

Helen Clark kindly agreed to volunteer as Clerk to the Trustees as well as continuing at reception for one day a week. We recruited and trained two additional reception volunteers and six Oxygen Chamber operators.

Over the course of the year, we estimate they contributed a minimum value of £86,000 (£86,000 in 2019) towards the running of the Centre.

A thank you comment from a member to volunteers:

“Without the support of the “tank” volunteers I would be unable to write this thank you note. I have gained clarity of thought, word, and deed. All due to the Oxygen Therapy.

During lockdown when NO therapy was available, my family noticed the difference in my speech. I noticed that I had more cog fog and pain in my legs. Resumption of Oxygen Therapy then gradually saw these issues improve. Therefore, with such a vast difference to my life I'm a convert! None of this would exist for me without ALL of you. You have given me a precious gift. Bless you.” Shelley-Lois

#### *Staff*

We ended the year with two full time members of staff, Emily-Jane Stuttard (EJ) as our Centre Manager and Ali Dunn as our Support Officer.

Jane Taylor, our Development Manager since 2004, retired in November. Jane joined the Centre in 2002 when MS forced her to retire from teaching. We are immensely grateful for the great imagination and verve which Jane brought with her, introducing many of our annual fundraising events, identifying areas for development, building links with local community groups, and developing our fundraising strategy. Her visionary work helped not only support our running costs, but subsidise our services enabling them to be more affordable for members, fund our annexe in 2007, refurbish the older parts of the building and purchase new equipment. Indeed, by 2014 our reserves had reached over 6 months running costs, so we could begin to consider the ultimate dream of a new building.

## Sussex MS Centre

### Trustees' Report



**Jane's retirement send off (with her husband and 3 members of the Trustee team)**

We continue to support our staff professional development and fund appropriate training, with EJ attending courses on Food Hygiene, Manual Handling and Social Media, and Ali completing Fire Marshal, Food Hygiene, Manual Handling, Social Media and Volunteer Management.

We will be recruiting a new member of our staff team in 2021.

#### **Achievements and performance**

The trustees are pleased to report that despite the many challenges during 2020, the charity's total income was only £7k down on 2019. As a result of a reduction in operating costs during lockdown, there was an improvement of £23k in the financial results for 2020.

The Board would particularly like to thank members for their fundraising and donations during the year, which made a significant contribution to these results.

56 people joined the MS Centre during the year.

We ran normal services between January 2nd up to and including March 20th. The building was completely closed until July 9th. During closure, we took the opportunity to clear the building of non-vital equipment and furnishings to enable easier social distancing and sanitising and we redecorated the communal area.

## Sussex MS Centre

### Trustees' Report

#### *Treatments*

##### *Oxygen Therapy*

This was the first therapy offered by our charity and remains the most used. High Dosage Oxygen Therapy (HDOT) involves sitting in our pressure chamber breathing pure oxygen through a mask for approximately an hour. We also offer oxygen under normal atmospheric pressure seated outside the chamber at an 'oxygen station'.

Many of our members find it a vital therapy for relieving fatigue and other symptoms and slowing the progression of MS. We never refuse therapy for people with MS but suggest a donation towards the costs.

In the first 3 months of 2020, 182 individuals took HDO therapy, and 23 used the oxygen stations.

##### *Adaptions in response to Covid-19*

Whilst the building was closed, we:

- carried out a thorough Covid risk assessment and developed strict hygiene and cleaning protocols,
- purchased sufficient PPE and screens to protect staff and volunteers,
- replaced the carpet in the chamber with high grade, non-slip vinyl flooring,
- installed overhead heating panels in the gym to focus heat on each person while having to have windows open for ventilation
- installed two additional external breathing stations,
- recruited and trained additional volunteers to operate the oxygen chamber,
- rescheduled sessions to increase capacity including evening sessions ,
- introduced a 'one-way' system through the building to ensure social distancing,
- installed extra hand sanitising facilities,
- introduced a 'meet and greet' procedure to ensure all members felt safe and welcomed
- put a track and trace system in place,
- sourced and adapted masks for members individual use in the Oxygen Chamber (prior to COVID-19 masks were sanitised between sessions and re-used by members)

We re-opened for Oxygen Therapy on July 9th. To keep members safe, we offered individual sessions in our pressurised chamber (prior to the pandemic our chamber treated up to five individuals each session) and at our three 'external Oxygen stations'. We adjusted the timetable to allow for thorough cleaning and sanitising between sessions. The chamber sessions were fully booked, enabling 38 individuals to restart their oxygen therapy. The new 'external Oxygen stations' were used by 12. Due to our reduced capacity, we initially had to limit access to our core membership (those with Multiple Sclerosis).

After one month, we surveyed those using the Oxygen Chamber and ascertained that the majority felt it was safe to share the session with others as the safety measures in place were very comprehensive and properly enforced. A few asked to continue individually but by mid-August all users were confident in our procedures and were happy to share. This trebled our capacity, and we were able to offer therapy to our members who live with other chronic conditions.

Oxygen Therapy continued throughout the second lockdown. Between July and December, we treated 226 people.

## Sussex MS Centre

### Trustees' Report

#### *Janet's Story*

"I joined the Centre in 2006 and was diagnosed in 2003.

When I first joined I was suffering from intense pain at the back of my head mainly on the left side and felt pain down the bottom of the left ear. At first I went to acupuncture sessions weekly with Jaine and after a while the pain reduced but it took a couple of months so I carried on with this treatment attending monthly. I have had Bell's palsy on both sides of my face and trig neuralgia on the left side which started in 2013. I got another attack in 2016/2017 which wasn't too bad but the last one which started in April 2020 escalated by end of May to excruciating pain. On three very bad occasions my husband took me to A & E to hopefully find help. They tried different pain relief, but nothing eased it.

On the third visit, the doctor in A & E suggested I tried Oxygen Therapy. I hadn't used Oxygen Therapy at the Centre before but tried the outside oxygen station and it was amazing, the relief from pain took a few seconds. Now, I attend the Centre once a week to receive oxygen and it really controls the neuralgia. I do not know how I would have coped without the Centre and the amazing facilities there."

#### *Individual therapies*

Individual therapies at the Centre are used by many of our members to help with symptom management, warding off secondary disabilities and improving wellbeing. We offer shiatsu massage, physiotherapy, reflexology, massage, osteopathy, chiropody, beauty therapy, Alexander Technique, and acupuncture. We provide the administration and facilities for individual therapies, but therapists are self-employed and are paid directly by the Centre member.

Therapists give the Centre £1 room rent and charge members between £15 and £20 per session. Physiotherapy is an exception. We administer and subsidise individual physiotherapy sessions by £10 per session. Prior to closure in March, 95 individuals took 427 appointments.

Once we were confident that our Oxygen Therapy protocols were working safely and effectively, and following government and NHS guidelines, we carried out risk assessments for all our individual therapies and gradually reintroduced many of the above.

Individual therapies were restarted on the following dates:

Physiotherapy: 18th Sept

Osteopathy: 18th Sept

Foot Health: 28th Sept

Acupuncture: 10th November

Massage: 9th December

## Sussex MS Centre

### Trustees' Report

#### *Classes*

We began the year offering a programme of classes consisting of weekly Yoga, Pilates (2 sessions), Voicework, Keep fit (4 sessions), Seated exercise, Physio-gym, and Tai Chi. These classes are useful for reducing fatigue, improving balance and posture, countering muscle weakness and reducing the occurrence of muscle spasm, as well as improving wellbeing, building friendships and being an enjoyable group activity. There was also a weekly craft class. All classes are offered for free, although many members like to donate towards the cost.

As with all our services, these ceased when the building was closed in March. Prior to this, 45 individuals took part in one or more of these activities.

It was a great shock to all when the group activities we so rely on to keep us motivated and as fit and happy as possible came to a stop. Within a month our Pilates leader produced an on-line video to encourage her class attendees to continue with their exercises.

In the first week of June, we introduced the following online sessions:

- Seated yoga
- Pilates
- Exercise led by our physiotherapist
- Time out to talk

Once we had the Oxygen Therapy programme running smoothly, our actionable priorities were to facilitate remote classes and produce a plan to reintroduce in house small group activities safely.

We discussed with our members the services which they would most like re-introduced. We continued making adjustments in the gym and therapy rooms with a view to slowly and cautiously introducing limited services. We developed cleaning protocols and all class leaders were made aware of procedures.

We opened our gym and began to introduce socially distanced small group exercise classes (maximum 5) which members could book in advance.

Keep Fit: 20th October

Pilates: 20th October

Yoga: 16th December

Our classes were attended by 42 individuals during 2020.

## Sussex MS Centre

### Trustees' Report



**Shana arriving for her Gym one-to-one session**

#### *Social Activities*

There is a communal café, which is normally the hub of the Centre. It provides an invaluable forum for members and carers to share knowledge, experiences, and advice. Many friendships develop and the social forum encourages participation. Our trustees often join members over refreshments which ensures our members feel valued and their feedback is welcomed.

This area usually houses a library of current literature on medical research, drug therapies and other sources of support provided by our local MS Society, other charities, and support agencies. However, we have had to close and clear the communal café to lessen the chance of COVID infection within the Centre.

A great strength of our community is the active and inclusive social component, encouraging peer support and a feeling of belonging. We have a volunteer led Social Committee that organises many events during the year, including monthly weekend socials. This year, of course, most had to be cancelled but prior to the March lockdown we held two sold out events, a Burns Supper, and a Quiz Night with Fish 'n Chips, both hosting over 50 people.

## Sussex MS Centre

### Trustees' Report

#### ***Benefits advice***

Many of our members are entitled to financial support to help them manage their daily lives. MS can cause cognitive problems and fatigue is often triggered by stress. We have a volunteer team who work with our members to support them in accessing their entitlements. In 2020 12 members were supported by our team.

#### ***Talks and Workshops***

We are always keen to share expert advice with our members and plan a range of talks and workshops. We hosted a talk on The Therapeutic Use of CBD Oil, and another on Managing Bladder and Bowel Challenges. Unfortunately talks planned after March have all been postponed.

#### ***Staying in touch through lockdowns***

Many of our members are vulnerable to isolation and rely on our Centre for social contact as well as for their physical health.

In March we wrote to every member giving advice on how to contact us, signposting them to support services and ensuring we had current contact details. We have continued to send out information and advice bulletins throughout the year, either via email or by post depending on each members' needs. We host a lively Facebook page and group and a Twitter feed which has helped to keep many connected.

We set up a help line that was monitored by a member of staff so were able to respond to a variety of queries and staff and volunteers kept in telephone contact with over 150 members.

#### ***Working with others***

Our charity is a member of MS National Therapy Centres Ltd, an umbrella body which facilitates networking amongst Centres. They have been a great support during COVID, enabling sharing of best practice. Our staff visited another member of MS National, Chilterns MS Centre.

In January 2020 we had an initial meeting with Peter Kottlar, Executive MD of Complex Commissioning at Sussex Clinical Commissioning Group to begin building closer links with the NHS.

We have close links with many local community groups and companies who provide invaluable support.

#### ***How we improved***

Inevitably, the spread of the Coronavirus had a drastic impact on our plans for 2020. We had to cancel many planned events, particularly our new and exciting series of specialist talks. However, we developed our use of remote services and new ways of supporting our members, staff and volunteers through the crisis and expect to continue with some of these in the future.

Our new protocols developed over the course of the year will also be of benefit in the future, enabling us to better limit the spread of everyday infections such as the common cold.

# Sussex MS Centre

## Trustees' Report

### **Financial review**

The charity receives income from three main sources. These are general donations, donations towards services and from fundraising activities. Our donations towards services dropped significantly during 2020, and most formal fundraising events were cancelled due to the pandemic.

Income from unrestricted funds was £137,445 (2019 £162,199) and restricted funds £19,442 (2019 £1,400). Resources expended were £188,118 (2019 £218,194). At 31 December 2020, total funds were £191,923 (2019 £223,154).

During the year spending on direct charitable activities represented 88.5% of total expenditure (2019 87.8%).

Our heartfelt thanks go out to all our members, community groups, local industry and charitable trusts who helped the Centre throughout the year, ensuring we remained sustainable and ready to reintroduce all our services as soon as it is safe to do so.

### ***Policy on reserves***

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. The trustees will continue to review the financial affairs of the charity with the aim to increase income, cut costs and to improve overall control of its operations. The trustees consider that the present level of funding will be adequate to support the continuation of the charity and for it to fulfil its obligations. The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets, 'free reserves', held by the charity should be between 3 to 6 months of core running costs. Budgeted running costs for 2020, based on 2019 actual amounts, is £190,000 and therefore the target is £47,500 to £95,000 in unrestricted funds. At 31 December the actual free reserves were £58,000 which represents just over three months running costs.

### **Plans for future periods**

#### ***Aims and key objectives for future periods***

Our key objective for 2021 is to ensure that we remain sustainable as we pull on through the storm that is COVID gradually introducing more services as and when are able according to government guidelines.

We will be recruiting a third member of staff who will have responsibility for communication with our members, community and trust fundraising, marketing and assisting with the day- to-day running of the Centre as required.

### **Structure, governance and management**

#### ***Nature of governing document***

The charity is constituted as a company by guarantee, and is therefore governed by a memorandum and articles of association, amended in 2020.

#### ***Recruitment and appointment of trustees***

All directors of the company are also trustees of the charity, and there are no other trustees. The Board has the power to appoint additional trustees as it considers fit to do so.

#### ***Induction and training of trustees***

All trustees are already familiar with the practical work of the charity. Short training sessions (if required) to familiarise new trustees with the charity and the context within which it operates are provided by the Centre Manager and Trustees.

## Sussex MS Centre

### Trustees' Report

#### *Organisational structure*

The charity is managed by a Board of Trustees which meets on a bi-monthly basis with additional meetings as required. The Board is predominantly made up of people with Multiple Sclerosis. There is a full time Centre Manager who works closely with the Board. There is a full time Support Officer.

There are sub-committees of volunteers that focus on finance and social events organisation.

#### **Financial instruments**

#### *Objectives and policies*

The trustees actively review the major risks that the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with the annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

#### **Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

#### **Disclosure of information to auditor**

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

#### **Reappointment of auditor**

The auditors Hodson & Co are deemed to be reappointed under section 487(2) of the Companies Act 2006.

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

.....  
A Taylor  
Company Secretary

## Sussex MS Centre

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Sussex MS Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on ..... and signed on its behalf by:

.....  
A Taylor  
Company Secretary

## Sussex MS Centre

### Independent Auditor's Report to the Members of Sussex MS Centre

#### Opinion

We have audited the financial statements of Sussex MS Centre (the 'charity') for the year ended 31 December 2020, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure, 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 original financial statements were 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

## Sussex MS Centre

### Independent Auditor's Report to the Members of Sussex MS Centre

#### **Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 15), the trustees 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 charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

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:

#### [Detecting irregularities, including fraud](#)

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Sussex MS Centre

### Independent Auditor's Report to the Members of Sussex MS Centre

#### *Identifying and assessing potential risks related to irregularities*

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- We obtained an understanding of the legal and regulatory requirements applicable to the Charity and considered that the most significant are the Companies Act 2006 and UK taxation legislation.
- We obtained an understanding of how the Charity complies with these requirements by discussions with management and those charged with governance.
- We considered the nature of the industry and sector, control environment and business performance including the design of the Charity's remuneration policies, bonus levels and performance targets.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: revenue recognition and restricted fund allocation. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

#### *Audit response to risks identified*

As a result of performing the above, we identified total income as a key audit matter related to the potential risk of fraud.

Our procedures to respond to risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- Reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC;
- In addressing the identified revenue fraud risk: testing the revenue system software controls and vouching a sample of donations income to supporting documentation and remittances; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

#### *Context of the ability of the audit to detect fraud or breaches of law or regulations*

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations. If a breach of operational regulations is not disclosed to us or evident from relevant correspondence, an audit will not detect that breach.

## Sussex MS Centre

### Independent Auditor's Report to the Members of Sussex MS Centre

#### Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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 charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....  
Matthew Hodson (Senior Statutory Auditor)  
For and on behalf of Hodson & Co, Statutory Auditor

Wiston House  
1 Wiston Avenue  
Worthing  
West Sussex  
BN14 7QL

Date:.....

## Sussex MS Centre

### Statement of Financial Activities for the Year Ended 31 December 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	86,347	19,442	105,789
Charitable activities	4	48,212	-	48,212
Other trading activities	5	1,807	-	1,807
Investment income	6	1,079	-	1,079
Total Income		<u>137,445</u>	<u>19,442</u>	<u>156,887</u>
<b>Expenditure on:</b>				
Costs of generating donations and legacies	7	(19,737)	-	(19,737)
Costs of trading activities	7	(1,889)	-	(1,889)
Charitable activities	8	(148,462)	(18,030)	(166,492)
Total Expenditure		<u>(170,088)</u>	<u>(18,030)</u>	<u>(188,118)</u>
Net (expenditure)/income		<u>(32,643)</u>	<u>1,412</u>	<u>(31,231)</u>
Net movement in funds		(32,643)	1,412	(31,231)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>223,154</u>	-	<u>223,154</u>
Total funds carried forward	20	<u><u>190,511</u></u>	<u><u>1,412</u></u>	<u><u>191,923</u></u>

The notes on pages 23 to 34 form an integral part of these financial statements.

## Sussex MS Centre

### Statement of Financial Activities for the Year Ended 31 December 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2019 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	71,146	1,400	72,546
Charitable activities	4	58,189	-	58,189
Other trading activities	5	31,729	-	31,729
Investment income	6	1,135	-	1,135
Total Income		<u>162,199</u>	<u>1,400</u>	<u>163,599</u>
<b>Expenditure on:</b>				
Costs of generating donations and legacies	7	(25,509)	-	(25,509)
Costs of trading activities	7	(1,173)	-	(1,173)
Charitable activities	8	(186,597)	(4,915)	(191,512)
Total Expenditure		<u>(213,279)</u>	<u>(4,915)</u>	<u>(218,194)</u>
Net expenditure		(51,080)	(3,515)	(54,595)
Transfers between funds		<u>220</u>	<u>(220)</u>	<u>-</u>
Net movement in funds		(50,860)	(3,735)	(54,595)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>274,014</u>	<u>3,735</u>	<u>277,749</u>
Total funds carried forward	20	<u><u>223,154</u></u>	<u><u>-</u></u>	<u><u>223,154</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2019 is shown in note 20.

The notes on pages 23 to 34 form an integral part of these financial statements.

**Sussex MS Centre**

**(Registration number: 02319928)  
Balance Sheet as at 31 December 2020**

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	14	43,427	87,128
<b>Current assets</b>			
Stocks	15	103	315
Debtors	16	952	4,149
Cash at bank and in hand	17	<u>156,667</u>	<u>145,243</u>
		157,722	149,707
<b>Creditors: Amounts falling due within one year</b>	18	<u>(9,226)</u>	<u>(13,681)</u>
<b>Net current assets</b>		<u>148,496</u>	<u>136,026</u>
<b>Net assets</b>		<u>191,923</u>	<u>223,154</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	20	1,412	-
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>190,511</u>	<u>223,154</u>
<b>Total funds</b>	20	<u>191,923</u>	<u>223,154</u>

The financial statements on pages 20 to 34 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....  
C J P Ash-Edwards  
Trustee

The notes on pages 23 to 34 form an integral part of these financial statements.

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 1 Charity status

The charity is limited by share capital, incorporated in .

The address of its registered office is:

Southwick Recreation Ground

Croft Avenue

Southwick

West Sussex

BN42 4AB

[Authorised for issue date](#)

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### Basis of preparation

Sussex MS Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from approving these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to continue as a going concern.

The trustees have assessed the impact of the Covid-19 virus and it is difficult to evaluate with any certainty the potential outcome on the charity's activities. However, the trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future. The financial statements have therefore been prepared on a going concern basis.

##### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### **Judgements**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Gifts in kind***

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

#### ***Gift aid***

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

#### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### *Charitable activities*

Charitable expenditure comprises 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.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Long leasehold property	over the term of the lease
Fixtures and fittings	over 5 years
Equipment	over 5 years

#### **Stock**

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### Pensions and other post retirement obligations

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### Financial instruments

##### Classification

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### 3 Income from donations and legacies

	Unrestricted funds		Restricted funds £	Total funds £
	Designated £	General £		
Donations and legacies;				
Donations from companies, trusts and similar proceeds	-	29,483	19,442	48,925
Donations from individuals	350	47,026	-	47,376
Gift aid reclaimed	-	3,270	-	3,270
Regular giving and capital donations	-	5,756	-	5,756
Other income from donations and legacies	-	462	-	462
<b>Total for 2020</b>	<u>350</u>	<u>85,997</u>	<u>19,442</u>	<u>105,789</u>
<b>Total for 2019</b>	<u>-</u>	<u>71,146</u>	<u>1,400</u>	<u>72,546</u>

#### 4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Centre costs	48,212	48,212
<b>Total for 2020</b>	<u>48,212</u>	<u>48,212</u>
<b>Total for 2019</b>	<u>58,189</u>	<u>58,189</u>

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 5 Income from other trading activities

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Trading income;		
Sales of goods and services	1,051	1,051
Property rental income	756	756
<b>Total for 2020</b>	<b>1,807</b>	<b>1,807</b>
<b>Total for 2019</b>	<b>31,729</b>	<b>31,729</b>

#### 6 Investment income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income;		
Interest receivable on bank deposits	1,079	1,079
<b>Total for 2020</b>	<b>1,079</b>	<b>1,079</b>
<b>Total for 2019</b>	<b>1,135</b>	<b>1,135</b>

#### 7 Expenditure on raising funds

##### a) Costs of generating donations and legacies

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Other direct costs of generating voluntary income		19,737	19,737
<b>Total for 2020</b>		<b>19,737</b>	<b>19,737</b>
<b>Total for 2019</b>		<b>25,509</b>	<b>25,509</b>

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### b) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Costs of goods sold		1,889	1,889
<b>Total for 2020</b>		1,889	1,889
<b>Total for 2019</b>		1,173	1,173
			<b>Total costs £</b>

#### 8 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Centre costs		113,970	6,550	120,520
Oxygen therapy treatment costs		11,483	2,176	13,659
Other therapy treatments		9,996	5,478	15,474
Allocated support costs		13,013	3,826	16,839
<b>Total for 2020</b>		148,462	18,030	166,492
<b>Total for 2019</b>		186,597	4,915	191,512

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>9 Net incoming/outgoing resources</b>		
Net outgoing resources for the year include:		<b>Total expenditure</b>
		<b>£</b>
Depreciation of tangible fixed assets	43,309	43,939

#### 10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

##### **M Bennett**

£83 (2019: £656) of expenses were reimbursed to M Bennett during the year.

Travel and accommodation expenses. Consumables.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

#### 11 Staff costs

The aggregate payroll costs were as follows:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Staff costs during the year were:</b>		
Wages and Salaries	63,327	68,491
Social Security Costs	2,217	1,375
Employer Contributions to Pension Plans	1,542	1,812
	67,086	71,678

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	<b>2020</b>	<b>2019</b>
	<b>No</b>	<b>No</b>
Number of Administration Staff	2	2
Number of Management Staff	1	1
	3	3

No employee received emoluments of more than £60,000 during the year.

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

During the year the charity made the following transactions with key management personnel:

**J Taylor**

£10 (2019: £722) of expenses were reimbursed during the year.

Telephone expenditure

**A Dunn**

£45 (2019: £Nil) of expenses were reimbursed during the year.

Mileage claim

**EJ Stuttard**

£315 (2019: £623) of expenses were reimbursed during the year.

Consumables

#### 12 Auditors' remuneration

	2020 £	2019 £
<b>Other fees to auditors</b>		
Audit-related assurance services	<u>2,700</u>	<u>2,700</u>

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 January 2020	281,188	25,465	306,653
Disposals	-	(5,420)	(5,420)
At 31 December 2020	281,188	20,045	301,233
<b>Depreciation</b>			
At 1 January 2020	198,785	20,740	219,525
Charge for the year	41,201	2,107	43,308
Eliminated on disposals	-	(5,027)	(5,027)
At 31 December 2020	239,986	17,820	257,806
<b>Net book value</b>			
At 31 December 2020	41,202	2,225	43,427
At 31 December 2019	82,403	4,725	87,128

#### 15 Stock

	2020 £	2019 £
Stocks	103	315
	103	315

#### 16 Debtors

	2020 £	2019 £
Prepayments	952	235
Accrued income	-	3,914
	952	4,149

#### 17 Cash and cash equivalents

	2020 £	2019 £
Cash on hand	150	-
Cash at bank	11,862	6,666
Short-term deposits	144,655	138,577
	156,667	145,243

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 18 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	3,512	8,748
Other taxation and social security	1,603	1,592
Other creditors	787	641
Accruals	3,324	2,700
	9,226	13,681

#### 19 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,542 (2019 - £1,812).

#### 20 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2020 £
<b>Unrestricted funds</b>					
<i>General</i>					
General Funds	145,154	137,095	(169,738)	(12,000)	100,511
<i>Designated</i>					
Building Project Reserve	78,000	-	-	12,000	90,000
Brian and Sheila Slater	-	350	(350)	-	-
	78,000	350	(350)	12,000	90,000
<b>Total unrestricted funds</b>	223,154	137,445	(170,088)	-	190,511
<b>Restricted funds</b>					
Ernest Kleinwort	-	3,000	(3,000)	-	-
BLCCTF	-	2,000	(2,000)	-	-
Sussex Community Fund	-	3,900	(3,900)	-	-
WSCC	-	744	(744)	-	-
National Lottery	-	9,798	(8,386)	-	1,412
<b>Total restricted funds</b>	-	19,442	(18,030)	-	1,412
<b>Total funds</b>	223,154	156,887	(188,118)	-	191,923

## Sussex MS Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2019 £ (As restated)
<b>Unrestricted funds</b>					
<i>General</i>					
General Funds	196,014	162,199	(213,279)	220	145,154
<i>Designated</i>					
Building Project Reserve	78,000	-	-	-	78,000
<b>Total unrestricted funds</b>	<u>274,014</u>	<u>162,199</u>	<u>(213,279)</u>	<u>220</u>	<u>223,154</u>
<b>Restricted</b>					
Building Project Reserve	2,652	-	-	(2,652)	-
Equipment	1,083	-	(4,915)	3,832	-
Hoist Table	-	1,400	-	(1,400)	-
<b>Total restricted funds</b>	<u>3,735</u>	<u>1,400</u>	<u>(4,915)</u>	<u>(220)</u>	<u>-</u>
<b>Total funds</b>	<u><u>277,749</u></u>	<u><u>163,599</u></u>	<u><u>(218,194)</u></u>	<u><u>-</u></u>	<u><u>223,154</u></u>

The Centre Costs fund is a restricted fund set up specifically to equip the centre to ensure it's general needs can be met.

The Building Project reserve is for the future development of the charity's buildings and infrastructure.

The Equipment fund is used to buy essential equipment for use by the members.

#### 21 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2020 £
Tangible fixed assets	43,427	43,427
Current assets	157,722	157,722
Current liabilities	(9,226)	(9,226)
<b>Total net assets</b>	<u><u>191,923</u></u>	<u><u>191,923</u></u>

#### 22 Analysis of net funds

	At 1 January 2020 £	Financing cash flows £	At 31 December 2020 £
Cash at bank and in hand	145,243	11,424	156,667
	<u>145,243</u>	<u>11,424</u>	<u>156,667</u>