

**Report of the Trustees and  
Unaudited Financial Statements  
FOR THE YEAR ENDED  
30 September 2024  
for  
MID DOWN MULTIPLE SCLEROSIS SUPPORTGROUP**

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

**MID DOWN MULTIPLE SCLEROSIS SUPPORTGROUP**

**Contents of the Financial Statements  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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# MID DOWN MULTIPLE SCLEROSIS SUPPORTGROUP

## Report of the Trustees FOR THE YEAR ENDED 30 SEPTEMBER 2024

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The trustees present their report with the financial statements of the charity for the year ended 30 September 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

Purpose of charity

As stated in its constitution, the purposes of the charity are:

- " The welfare of those suffering from multiple sclerosis.
- " The promotion of research into the cause and cure of multiple sclerosis.

In furtherance of the above objectives the charity may:

- " Provision of information, advice and guidance to people affected by MS Provide a range of complimentary therapies including reflexology and neuro physiotherapy,
- " Provision of weekly exercise class for people with MS
- " Organise and run fundraising events
- " Provide annual funding to research in Queens University Belfast
- " Facilitate monthly drop in group meeting
- " Assist members with financial support for specialist items

#### Significant activities

Main Activities

Mid Down Multiple Sclerosis Support Group provides a range of support services to individuals living with multiple sclerosis, their families and carers. These services include information, befriending, user-led groups, neuro physiotherapy, reflexology for those with MS. Mid Down Multiple Sclerosis Support Group also supports research into the causes and treatment of MS.

To support these services financially, Mid Down Multiple Sclerosis Support Group receives donations from the general public and businesses mainly in County Down and throughout Northern Ireland. Mid Down Multiple Sclerosis Support Group also carries out a range of fundraising activities including quizzes, afternoon teas and a range of one off events throughout each year.

Beneficiaries

Mid Down Multiple Sclerosis Support Group services are available to anyone living with MS, their families and throughout the County Down and Belfast area. You have to be a member of Mid Down Multiple Sclerosis Support Group to use our services.

Some services require a contribution towards the cost.

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

The trustees are confident that the charitable aims of Mid Down Multiple Sclerosis Support Group satisfy the principles of public benefit as defined in the Charities Act. They have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning its future activities.

**How the charity activities deliver public benefit**

The charitable activities focus on supporting the needs of people with MS, and are undertaken to further the charitable purposes for the public benefit.

The principal aim of the charity is that of providing information, advice and guidance to people affected by MS and that of providing a range of complimentary therapies including reflexology and neuro physiotherapy, as well as weekly exercise class for people with MS. Monthly drop in group meetings are also facilitated. Annual funding for medical research towards better treatment of, and finding a cure for, multiple sclerosis is also undertaken by the Mid Down Multiple Support Group.

The trustees believe equal access to its services is vital to its success, and that successful outcomes must be shared by all communities that use its services.

**Report of the Trustees  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Review of activities

The Mid Down Multiple Sclerosis Support Group continues to focus on producing outcomes which bring real and tangible benefits to the MS community. At all times, the Mid Down Multiple Sclerosis Support Group maintains its constant commitment to developing, the range and quality of support offered to individuals living with multiple sclerosis throughout County Down.

The drive and determination of Mid Down Multiple Sclerosis Support Group to maintain its level of service delivery and look at the development of new services which can only happen with the continuing support of the Mid Down Multiple Sclerosis Support Group Committee and its volunteers.

The charity delivers its services directly to people to provide information, friendship and support as well as to reduce the isolation felt by many of those living with multiple sclerosis. The Mid Down Multiple Sclerosis Support Group also focuses on the specific needs of MS sufferers within the County Down and Belfast area.

The Mid Down Multiple Sclerosis Support Group continues its excellent relationships with local GPs. This is an effective way of raising awareness of our services and reaching out to those in need of assistance as well as receiving referrals from these practitioners.

Information

Our information leaflets continue to be the cornerstone of our printed information service. They are distributed to medical centres, GP surgeries, community centres and on request by individuals. We also provide this information at all Mid Down Multiple Sclerosis Support Group events during the year.

The Mid Down Multiple Sclerosis Support Group website also continued to grow in importance along with our presence on social media, including Facebook and Twitter. The website is used to provide information about multiple sclerosis as well as up to date information about Mid Down Multiple Sclerosis Support Group services and events.

Social media allows the Mid Down Multiple Sclerosis Support Group to connect directly with members and supporters and to gain valuable and immediate feedback about current issues affecting the MS community. As more and more young people are diagnosed with multiple sclerosis, this medium can only increase in importance.

Assistance

The Mid Down Multiple Sclerosis Support Group knows there are times when we all feel overwhelmed with our own particular situation. There seems to be no way out. It is at times like these that the Mid Down Multiple Sclerosis Support Group is there to help and support people. They will meet with members to discuss any issues they might have and support them in making decisions about the best way forward in their own particular circumstances. They will also assist them by putting them in contact with the correct person to offer them the best advice.

Reflexology & Neuro Physiotherapy

The Mid Down MS Support Group continues to provide reflexology and neuro physiotherapy treatments in various locations throughout County Down. In keeping with all Mid Down Multiple Sclerosis Support Group services this service is partly funded by the group

Meetings

Group meetings are held once a month with exception of January in a centrally located premises where members can meet to discuss current issues with people in a similar situation to themselves. These meetings are held on the first Wednesday of every month in Ballynahinch.

## **MID DOWN MULTIPLE SCLEROSIS SUPPORTGROUP**

### **Report of the Trustees FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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Twice yearly luncheons are held for members and their family members to join together and realise that there is support out there for them to discuss any symptoms, issues or problems they may be experiencing. These luncheon clubs proved to be very popular, well attended and much appreciated.

#### **Research**

The vision of Mid Down Multiple Sclerosis Support Group is for a cure for multiple sclerosis is ever present and over the years we have supported medical research work at Queens University. In this way, we join with the world community in seeking a cure.

Medical research also contributes to the task of finding better treatments which will offer respite and comfort to those who have to live with MS.

## **FINANCIAL REVIEW**

### **Financial position**

The financial position of the charity can be found on pages 7 and 8.

### **Principal funding sources**

The principal funding sources for the charity are currently from membership fees, donations and fundraising activities.

### **Investment policy and objectives**

The Trustees have decided that any reserves should be invested in secure bank deposits. The Trustees consider the overall return on deposit accounts to be disappointing, but are not willing to place valuable resources in riskier investments.

### **Reserves policy**

Due to the unpredictability of the income receivable by the charity it is the policy of Mid Down Multiple Sclerosis Support Group to maintain a balance on unrestricted funds to cover emergency situations that arise from time to time and to also enable the charity to continue to deliver its service effectively.

The present level of reserves available to the charity is £74,667.

## **FUTURE PLANS**

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfying funding arrangements.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

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

A broad mix of business, professional and other skills are well represented on the Management Committee and all Trustees are chosen on the basis of their willingness to serve, ability, governance experience and support of the ethos, mission and philosophy of the organisation.

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

101218

**MID DOWN MULTIPLE SCLEROSIS SUPPORTGROUP**

**Report of the Trustees  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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**Principal address**

23 Tobercorran Road  
Downpatrick  
Co. Down  
BT30 8HU

**Trustees**

S Savage  
Mrs J Byrne  
G Killen  
Mrs M Killen  
Miss L Byrne  
Mrs D Magee  
Mrs J Tiplady  
Miss M Doyle  
Mrs D Turley  
Mrs C Waring  
R McCabe

**Independent Examiner**

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

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

.....  
Trustee

**Independent Examiner's Report to the Trustees of  
Mid Down Multiple Sclerosis SupportGroup**

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**Independent examiner's report to the trustees of Mid Down Multiple Sclerosis SupportGroup**

I report to the charity trustees on my examination of the accounts of Mid Down Multiple Sclerosis SupportGroup (the Trust) for the year ended 30 September 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr Malachy B McGrady

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

Date: .....

**MID DOWN MULTIPLE SCLEROSIS SUPPORTGROUP****Statement of Financial Activities  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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		<b>30/9/24</b>	<b>30/9/23</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
		<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>	<b>Notes</b>		
Donations and legacies		<b>13,102</b>	7,817
<b>Charitable activities</b>			
Charitable		<b>31</b>	110
Other trading activities	2	<b>3,392</b>	2,946
Investment income	3	<b>998</b>	642
<b>Total</b>		<b>17,523</b>	11,515
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable		<b>18,090</b>	11,928
<b>NET INCOME/(EXPENDITURE)</b>		<b>(567)</b>	(413)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>75,234</b>	75,647
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>74,667</b>	75,234

The notes form part of these financial statements

**MID DOWN MULTIPLE SCLEROSIS SUPPORTGROUP**

**Balance Sheet  
30 SEPTEMBER 2024**

	Notes	30/9/24 Unrestricted fund £	30/9/23 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		74,667	75,234
<b>NET CURRENT ASSETS</b>		<u>74,667</u>	<u>75,234</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>74,667</u>	<u>75,234</u>
<b>NET ASSETS</b>		<u>74,667</u>	<u>75,234</u>
<b>FUNDS</b>	6		
Unrestricted funds		<u>74,667</u>	<u>75,234</u>
<b>TOTAL FUNDS</b>		<u>74,667</u>	<u>75,234</u>

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

.....  
Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**2. OTHER TRADING ACTIVITIES**

	<b>30/9/24</b>	<b>30/9/23</b>
	<b>£</b>	<b>£</b>
Fundraising events	<b>3,392</b>	2,946
	<u>          </u>	<u>          </u>

**3. INVESTMENT INCOME**

	<b>30/9/24</b>	<b>30/9/23</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<b>998</b>	642
	<u>          </u>	<u>          </u>

## MID DOWN MULTIPLE SCLEROSIS SUPPORTGROUP

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

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#### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

#### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	7,817
<b>Charitable activities</b>	
Charitable	110
Other trading activities	2,946
Investment income	642
<b>Total</b>	<u>11,515</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable	<u>11,928</u>
<b>NET INCOME/(EXPENDITURE)</b>	(413)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	75,647
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>75,234</u></u>

#### 6. MOVEMENT IN FUNDS

	At 1/10/23 £	Net movement in funds £	At 30/9/24 £
<b>Unrestricted funds</b>			
General fund	75,234	(567)	74,667
<b>TOTAL FUNDS</b>	<u><u>75,234</u></u>	<u><u>(567)</u></u>	<u><u>74,667</u></u>

**MID DOWN MULTIPLE SCLEROSIS SUPPORTGROUP**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**6. MOVEMENT IN FUNDS - continued**

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

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	17,523	(18,090)	(567)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>17,523</u>	<u>(18,090)</u>	<u>(567)</u>

**Comparatives for movement in funds**

	<b>At 1/10/22 £</b>	<b>Net movement in funds £</b>	<b>At 30/9/23 £</b>
<b>Unrestricted funds</b>			
General fund	75,647	(413)	75,234
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>75,647</u>	<u>(413)</u>	<u>75,234</u>

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

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	11,515	(11,928)	(413)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>11,515</u>	<u>(11,928)</u>	<u>(413)</u>

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

	<b>At 1/10/22 £</b>	<b>Net movement in funds £</b>	<b>At 30/9/24 £</b>
<b>Unrestricted funds</b>			
General fund	75,647	(980)	74,667
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>75,647</u>	<u>(980)</u>	<u>74,667</u>

**MID DOWN MULTIPLE SCLEROSIS SUPPORTGROUP**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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**6. MOVEMENT IN FUNDS - continued**

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

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	29,038	(30,018)	(980)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>29,038</u>	<u>(30,018)</u>	<u>(980)</u>

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2024.

**MID DOWN MULTIPLE SCLEROSIS SUPPORTGROUP****Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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	30/9/24 £	30/9/23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	12,122	6,597
Members subscriptions	980	1,220
	<u>13,102</u>	<u>7,817</u>
<b>Other trading activities</b>		
Fundraising events	3,392	2,946
<b>Investment income</b>		
Deposit account interest	998	642
<b>Charitable activities</b>		
Complimentary therapy	31	110
	<u>17,523</u>	<u>11,515</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Room hire	169	433
Insurance	356	357
Postage and stationery	20	-
Advertising	-	25
Research	10,000	5,000
Social outings	2,020	1,717
Complimentary services	5,105	3,450
	<u>17,670</u>	<u>10,982</u>
<b>Support costs</b>		
<b>Management</b>		
Sundries	-	562
<b>Governance costs</b>		
Accountancy and legal fees	420	384
	<u>18,090</u>	<u>11,928</u>
<b>Total resources expended</b>		
<b>Net expenditure</b>	<u>(567)</u>	<u>(413)</u>

This page does not form part of the statutory financial statements