

MULTIPLE SCLEROSIS THERAPY CENTRE LOTHIAN LIMITED

FINANCIAL STATEMENTS

FOR

31 DECEMBER 2018

Company Registration Number SC122837
Charity Number SC014991

MULTIPLE SCLEROSIS THERAPY CENTRE LOTHIAN LIMITED
ANNUAL REPORT OF THE BOARD OF TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2018

The Trustees are pleased to present their annual Trustees' report together with the financial statements of the Charity for the year ended 31 December 2018 which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS102).

Objectives and Activities

Our Vision: Empowering and Enabling People Living with MS and other neurological conditions to actively manage their Lives

Our Mission: To deliver co-ordinated, holistic and person-centred support services and therapies to people living with MS and other neurological conditions assisting them in managing their daily lives

The company's objects and principal activities are:

- i. To deliver co-ordinated, holistic and person-centred therapies, support and advice services to people living with multiple sclerosis and other health conditions and their families / carers assisting them in addressing the physical, psychological and emotional issues affecting them;
- ii. To work with, and for, people living with multiple sclerosis and other health conditions, actively engaging them in decisions that affect their lives with due regard to respect and choice, to develop social, mental and emotional confidence that empowers them to make informed choices about all aspects of their lives;
- iii. To improve the physical, mental, emotional and social health and well-being of people living with multiple sclerosis and other health conditions and their families / carers to achieve their potential and ensure that they have the confidence and capacity to be active members and contributors in their local communities and civil society.

The main activities for the year continued to focus upon the provision of self-management therapies, treatments and support services: oxygen treatment, physiotherapy, complementary therapies, exercise classes including physiotherapy, yoga and Pilates, and specialised information and advice on all aspects of living with MS and long-term conditions.

The main activities employed to assist the Charity to meet these objectives in 2018 include the following:

- Provision of a facility where self-management support, information and advice is available that will enable people living with multiple sclerosis and other long-term conditions, their family/carers to manage their lives;
- Specialist neurological physiotherapy 1:1 and group physiotherapy classes are offered to people living with multiple sclerosis;
- Adapted specialised exercise (physical activity) classes in Pilates and yoga are offered to people living with multiple sclerosis;
- Complementary therapies including acupuncture, reflexology, Reiki, massage and hypnotherapy are available to all clients;
- Oxygen treatment is available to people living with multiple sclerosis and other long-term conditions.

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The Therapy Support Fund and Minimum Payment System

It is the MS Therapy Centre Lothian's undertaking to never turn anyone away who needs its help. The Therapy Support Fund (TSF) was created in May 2017 in recognition of clear links between long-term health conditions, deprivation, lifestyle factors and the wider determinants of health. People living with a long-term health condition are more likely to be disadvantaged across a range of social indicators, including educational and employment opportunities, home ownership and income. These can severely restrict a person's ability to access and afford vital support, therapies and services.

Our minimum payment system (charges) operates for those who can contribute towards the cost of their therapies and/or treatments. The TSF enables the Charity to maintain an average 50% subsidy of the actual costs of delivering all services and support therapies, reducing the financial burden for people living with long term health conditions. The TSF also allows the Charity to address health inequalities by removing the financial barrier - the minimum charge - for those who are not able to pay by providing them with full continuing access to all our therapies and services.

Oxygen treatment, one to one physiotherapy, acupuncture, group physiotherapy, yoga and Pilates are supported through the TSF. Complementary therapies are provided at a reduced rate, approximately 50% of commercial rates, and clients pay the freelance therapist directly. Reiki and Hypnotherapy are provided on a donation basis. The Trustees recognise and acknowledge the support received from our private sector Tutors who donate their time or offer services at reduced rates to the Therapy Centre.

Achievements and Performance

The Charity delivered a **TOTAL of 9,214** therapies in 2018 to **528** active self-managers. Service Users present with different needs, conditions and from all over Scotland. Over 95% of attendees are seeking routes to improve their skills in self-management of long-term conditions.

Client by Local Authority	No. of Clients	%	Client by Condition (self-reported)	No. of Clients	%
Edinburgh City	316	60	Multiple Sclerosis: MS	232	44
East Lothian	68	13	Myalgic Encephalomyelitis: ME	188	36
Midlothian	62	12	Fibromyalgia	49	9
West Lothian	21	4	Cancer	17	3
Other Scotland	53	10	Stroke/Brain Injury	11	2
Outside Scotland	11	1	Wound Healing/IBD	14	3
			Other conditions	11	3

The Charity welcomed:

- 74 new clients living with multiple sclerosis
- 170 clients living with other neurological and/or long-term conditions
- The Therapy Support Fund directly supported 467 client appointments: TSF value of £17,675
- The Therapy Support Fund supported 734 physiotherapy attendees: TSF value of £38,588
- The Therapy Support Fund supported 5025 oxygen treatment attendees through 1,124 subsidised sessions
- 1,250 specialist information and advice leaflets/booklets provided for clients and their families
- 382 attendees for acupuncture
- 988 attendees for group physiotherapy classes
- 1,538 attendees for adapted exercise classes: Pilates and yoga
- 601 attendees for complementary therapies
- 18 home visits made to clients

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Community Support

- We provided 83 community placement nursing students with information sessions on understanding MS and self-management approaches
- We provided four students with work experience/student placement opportunities (1 physiotherapy master placement, 2 EPA (Educational Programmes Abroad) Internships; 1 Further Education student placement)

Staffing Cost Support

RS Macdonald Charitable Trust has supported the development and enhancement of specialist physiotherapy group classes to aid self-management programmes for people living with MS and other neurological conditions from July 2018 until June 2019.

Volunteer Support

The Voluntary Action Fund supported the Charity's *Positive Links* programme from August 2017– April 2018. This initiative is aimed at encouraging and supporting people with long-term health conditions into volunteering and providing them with person-centred support and training. It also supported specialist volunteer training and development for two staff members.

Fundraising Events

The Charity has been working with the Edinburgh Trams Employees as their Charity of the Year, and staff will help raise funds for the Centre's Therapy Support Fund, from April 2018 until March 2019. They are on target to meet their fundraising goal of £6,500.

Several fundraising activities raised funds for our TSF in 2018. Great North Swim organised by our lead physiotherapist and clients raised £9,000; Supporters of the centre raised £2,500 through the Edinburgh Marathon Festival, and Pedalling for Power raised an additional £5,250. Our annual Christmas Fair raised a further £2,000.

Changes to the current Service Level Agreement

Throughout 2018 the Charity benefited from a service level agreement (SLA) with NHS Lothian to provide advice, support and therapies for people living with MS in the Lothians area. This agreement contributes to approximately 12% of the Charity's income. This agreement also assists the Charity in developing better working partnerships with health professionals and service pathways for MS clients. However, the introduction of the new Integrated Joint Boards, which brought together NHS and local council care services under one partnership arrangement for each local authority, may have a detrimental long-term impact on small Charities providing Lothian-wide services, such as MSTC. Whilst our SLA is secure until 31st March 2020, it is uncertain at this time what the impact of these changes will have on longer term agreements.

Strategic Development- Future Planning

Pilotlight is a unique, capacity building Charity offering free tailored strategic planning support to charities and social enterprises that are tackling disadvantage in the UK. The MS Therapy Centre Lothian commenced work on this 10- month programme in April 2018 to plan for sustainability, development and growth. Our two main strategic aims for this programme were:

1. To work with Pilotlight in developing the Charity's capacity building capabilities, and strategic planning for the Charity's future sustainability.

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2. To develop and implement an income generation strategy for MS and neurological therapies and support services, and focused fundraising activities; to develop a brand and marketing strategy as part of the income generation strategy.

The Pilotlight process involved 10 four-weekly meetings with a pre-set agenda created to guide the Charity through self-examination. The meetings commenced in April 2018 and followed a four-weekly pattern completing in Feb 2019. The programme led to greater understanding of:

- 1) the strengths and shortcomings of the existing Board, Staff and Volunteer skillset.
- 2) The financial stability of the Charity
- 3) the social impact the Charity has on the Lothian healthcare community and
- 4) development of plans for the Charity's future sustainability.

This work was particularly beneficial for the current staff team and Trustees. Our main challenge is to maintain the impetus and drive created by the Pilotlight process. There will be further 6-month follow up visits from Pilotlight in June/July 2019 and this can lead to close working connections with significant funding contacts.

The next major step will be full consultation with all involved with the Charity. This will include our current, past and future service users, our close companions and competitors, local authorities, the NHS and other healthcare professionals. This consultation will look ahead at the shape of services planned for the next 10 years to identify gaps which MSTC can fill with value for all who use the Therapy Centre.

General Data Protection Regulations (GDPR)

GDPR came into effect on 25th May 2018. The preparatory works for this began in November 2017 with staff and Trustee training in Glasgow. The rollout and implementation of GDPR has involved a full review of all policies, practices and processes to ensure compliance. Staff and volunteer training was undertaken and time and resources allocated to ensure an efficient and smooth implementation on the required date.

Financial Review

Total income for the year was £265,698 (2017: £261,021). Under an SLA (Service Level Agreement) with NHS Lothian the Charity received an annual payment of £36,226 (2017: £36,347) and £nil (2017: £18,757) for a secondment of one of MSTC's physiotherapists. A further £13,305 (2017: £27,222) of grants were awarded from Charitable Trusts and, along with contributions and charges (since 1 May 2017), for the main therapies, these go towards meeting the costs of the main treatments and other projects, namely oxygen therapy and physiotherapy.

The other principal funding sources for the Charity are voluntary contributions, donations, fundraising income and, since 1 May 2017, charges for treatment. Overall income has increased, mainly due to the impact of introducing a charging system for treatments for those who are able to contribute.

Total expenditure for the year was £230,529 (2017: £240,598) of which 59% (2017: 60%) was staff costs and 41% (2017: 40%) was non-staff costs.

The net result for the year was a surplus of £35,169 (2017: £20,423), mainly due to the receipt of a legacy in the year. The new charging policy implemented last year has helped address the shortfalls in the previous years. Unrestricted funds had a surplus before transfers of £42,546 (2017: £16,508).

Unrestricted funds at the year-end stood at £190,510 (2017: £147,964) and restricted funds stood at £10,796 (2017: £18,173). The Board of Trustees considers that maintaining unrestricted funds of

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approximately 3-6 months running costs is appropriate. The Charity's costs are currently in the region of £17,500 per month of which some £11,500 relates to salaries and pensions. The general funds at 31 December 2018, are standing at approximately £85,000 which represents a reserve of 5 months running costs. The Board are pleased to report that the target level of reserves has been achieved in 2018.

Risk Management

The Board of Trustees review the major risks (loss of funding, health & safety, internal control) to which the Charity is exposed and where appropriate, systems or procedures are established to mitigate these risks. Difficulty with funding is continually reviewed and regular budgeting and monitoring of finances leads to targeted fundraising initiatives. Disclosure checks are carried out on all new staff and volunteers, and the Health and Safety policy outlines procedures to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Other policies are in place covering data protection, complaints, confidentiality, and the protection of vulnerable groups, handling and retention of disclosure information, volunteering, and equal opportunities.

Over several years the number of new oxygen users with Multiple Sclerosis has steadily fallen. This may be due to improvements in NHS care pathways where the majority of people diagnosed with MS are rapidly prescribed disease-modifying treatments. During 2018 MSTC Lothian had 244 new service users. Of those only 30% are living with MS and the remaining 70% who attended for oxygen treatments reported living with ME, Cancer, fibromyalgia and stroke as the most common long-term health conditions other than Multiple Sclerosis. During 2018 44% of service users reported living with MS, 36% Myalgic encephalitis and 20% other conditions. This change in profile will have an increasing impact upon the future sustainability of MSTC-Lothian.

In October 2017, as income levels increased as a result of minimum payments and Personal Treatment Plans, a formal enquiry was raised with HMRC to determine whether MS Therapy Centre's activities would be subject to VAT. The response was clear, for those with long-term conditions/disabilities there is no liability. For those clients accessing oxygen treatment services to alleviate symptoms of short-term conditions there is no exemption. All future income must now be accounted in separate ways to measure against annual thresholds.

Investment Policy

Most of the Charity's funds have been held on long-term deposit and generated a return of approximately 0.1% during the year to 31 December 2018. The on-going low interest rate environment means they are not contributing as much to the income of the Charity as in previous years. Therefore, a programme of capital expenditure, aimed at upgrading the Centre and improving the energy efficiency and carbon footprint commenced in 2015 and was continued in 2016 in order to reduce the costs going forward. This has already resulted in reductions to overhead costs and has also ensured that the facilities enhance the clients' experience and support service excellence, as well as providing improved working conditions for staff and volunteers.

Reserves Policy

A full review of MSTC reserves was commenced in November 2018 to determine alternative savings accounts suitable for the Charity's surplus operating funds. New accounts are to be identified with appropriate and acceptable investment practices and our surplus funds split between accounts to reflect the limited security provided under current FSCS rules. A portion of the reserves is designated for emergency or planned expenditure. Of note, £5,000 is available for essential Oxygen Treatment Chamber (Barochamber) maintenance and £100,854 is designated for future improvements (see note 15 of the accounts). The Board

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of Trustees consider that between 3-6 months of operating costs is an appropriate level of general funds to maintain.

The Board of Trustees implemented the new minimum charging structure in May 2017 with a view to addressing the shortfall in the general funds target level in the coming years. The Trustees are pleased with the improvement in the level of general operating funds during the 24 months since that decision was taken.

Plans for Future Periods

The Trustees are aware that essential expenditure in recent years has had an impact on our balance sheet. A financial plan and budget have been put in place to consolidate a secure, sustainable financial position in 2020, while continuing to pursue and expand the Charity's activities in the forthcoming years.

Over the last four years the charity has seen a substantial growth in the demand for our self-management support services and therapies, particularly from people living with other neurological and long-term conditions. We have also seen a rise, year on year in the number of therapies delivered. This raises questions of equity where service users living with a variety of conditions contribute to the operating surplus of the Charity but are currently restricted in the services which they can enjoy. Restrictions in access require review with our funders and OSCR.

Space limitations of the premises we currently occupy in Swanfield are placing further challenges and strain on staff. Both clients and staff experience times of pressure, arising from lack of space at class or oxygen session changeover. This is posing a health and safety concern, particularly with so many client wheelchair users, and the Trustees will be required to address this issue in 2019. The outcomes achieved as a result of the Pilotlight Programme will enable the Board to take forward a Strategic Plan for growth and development; create a Relocation Business Plan; consult and engage with clients, members, staff, volunteers and stakeholder on a new brand and identity; engage with local authorities in exploring community asset transfer options; employ specialist professionals to support a property search and undertake capital fundraising.

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Reference and administrative details

Company Number SC122837

Charity Number SC014991

**Registered office &
Operational Address** Unit 40C, Swanfield
Edinburgh
EH6 5RX

Independent Examiner Kevin Cattanach CA

Whitelaw Wells
Chartered Accountants
9 Ainslie Place
Edinburgh
EH3 6AT

Bankers: The Royal Bank of Scotland
2 Bernard Street, Edinburgh, EH6 6PU

Scottish Widows Bank Plc
67 Morrison Street, Edinburgh, EH3 8YJ

Directors/Board of Trustees:

Janice Thomson, Chair
Sylvia Smith, Vice Chair
Cathal Cunningham, Treasurer
Yvonne Rafferty
Paul Bartlett
Kelly McLellan
Robin Stevenson
Dean Reilly (resigned 17 August 2018)
Charlotte McNeill (resigned 10 April 2018)
Ruth Waters (appointed 6 August 2018)

Company Secretary Yvonne Rafferty

**Strategic Development
Manager** Nancy Campbell

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Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 9 February 1990 and registered as a Charity on 28 September 1994. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1. Multiple Sclerosis Therapy Centre Lothian Limited was formerly known as Lothian Friends of ARMS Limited but changed its name on 12 February 1999.

The Objects of the Charity and the Articles of Association were updated in General Meeting on 11 November 2013 to reflect relevant changes in company and charity law, as specified in Companies Act 2006 and the Charities and Trustee Investment Act (Scotland) 2005 and to reflect more accurately the aims of the Charity. This was undertaken following an independent feasibility study, in full consultation with the members and complying with the regulations as set out by the Office of the Scottish Charity Regulator. A further minor amendment to the Articles of Association was agreed at the AGM in June 2016 to increase the maximum number of trustees.

Recruitment and Appointment of Board of Trustees

The original members of the company consisted of the Founder member and ordinary members. The Founder member was ARMS (Multiple Sclerosis Research) Limited but this no longer operates, and therefore now the company members consist of members, who are any persons with MS or an interest in promoting the objects of the company as admitted to membership by the Board of Trustees. The Board of Trustees is selected from the members of the company, excluding employees.

The members of the Board of Trustees, including the directors of the company, are Charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association, the members of the Board of Trustees are elected to serve for three years. They must take a break after three terms.

The Board of Trustees seeks to ensure that the needs of people with MS are appropriately reflected through the diversity of the trustee body, with a mix of members with MS and those who, though not themselves, diagnosed with MS, have an interest in the aims of the Company, and can offer appropriate business, clinical or other relevant skills. All members, apart from employees, are eligible to become members of the Board.

Trustee Induction and Training

Many new Trustees are already familiar with the practical work of the Charity having either used the facilities or volunteered to help in the operation of the Centre.

New Trustees will be invited and encouraged to attend a series of short briefing sessions to familiarise themselves with the Charity and the context within which it operates. These will be led by the Chair of the Board of Trustees and the Operations Manager and will cover:

- The obligations of Board of Trustees members;
- The main documents which set out the operational framework for the Charity including the Memorandum and Articles;
- Resourcing and the current financial position as set out in the latest published accounts;
- Future plans and objectives.

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Information is provided drawing from the various Charity Regulator publications and this will be distributed to all new Trustees along with the Memorandum and Articles and the latest financial statements.

Trustees are encouraged to attend appropriate training events and any notes from these are circulated to other Trustees to ensure the key learning points are shared.

Organisational Structure

The Charity has a Board of Trustees of up to 11 members who meet quarterly. Trustees will be invited to contribute their skills and expertise in agreed sub-groups for certain projects. In addition, the office-bearers communicate regularly for the purposes of taking forward specific work areas. The Board of Trustees is responsible for the strategic direction and policy of the Charity. As at 31 December 2018, the Board of Trustees has eight members from a variety of backgrounds. The Company Secretary also sits on the Board of Trustees but has no voting rights unless they are also a member of the Board.

A scheme of delegation is in place. Day-to-day responsibility for the provision of the services rests with the Strategic Development Manager, who oversees operational management of the Centre and individual supervision of the staff team, carries out fundraising activities, and ensures that the team continues to develop their skills and working practices in line with good practice.

As at 31 December 2018, the Strategic Development Manager was supported by a staff team consisting of a Project Worker, a Project Support Worker, Lead Physiotherapist, Senior Physiotherapist and Band 5 Physiotherapist, and two General Assistants. All posts are part time, other than the Project Worker and Project Support Worker. As far as funding allows, the Centre employs staff on open-ended contracts.

The Board of Trustees would like to acknowledge the continued and valued contribution to the smooth running of the centre from its dedicated group of volunteers. Volunteers contribute to all aspects of service delivery from operation of the oxygen chamber, essential maintenance and repair and cleaning and hygiene input. The Board of Trustees are also acting in a voluntary role and make considerable input to the direction of the Centre. Following the purchase of external consultancy fees in 2019 a review of volunteers' contribution has led to a formal reassessment and estimate that in 2018 their contribute was in the region of **£50,200. £26,000 operational volunteers, £24,200 Trustees input.**

Related Parties

In so far as it is complementary to the Charity's objects, the Charity is guided by both local and national policy. The Charity is a member of MS National Therapy Centres (MSNTC), an umbrella Charity registered in England and Wales and in Scotland. As a member of MSNTC, the Charity benefits from reduced oxygen prices, training and the provision of national standards for the delivery of oxygen therapy. MSNTC holds Open Meetings around the UK to enable Centres to communicate and share ideas and best practice. The representation of other Centres within this group has proved invaluable to the Charity in establishing improved links within the MS community and identifying relevant policy developments and prospective treatments and how they may be funded.

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RESPONSIBILITIES OF THE BOARD OF TRUSTEES

The Charity Trustees (who are also the directors of Multiple Sclerosis Therapy Centre Lothian Limited for the purposes of company law) are responsible for preparing a directors' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

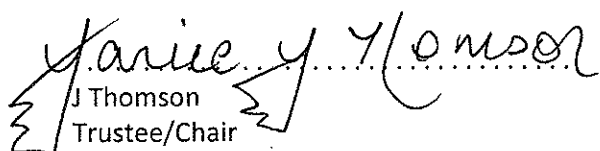
Company law requires the Charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed by order of the Board of Trustees:


J Thomson
Trustee/Chair

Registered office:
Unit 40C, Swanfield
Edinburgh EH6 5RX

Approved by the Board of Trustees on 23 May 2019

MULTIPLE SCLEROSIS THERAPY CENTRE LOTHIAN LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MULTIPLE SCLEROSIS THERAPY CENTRE
LOTHIAN LIMITED

I report on the accounts of the Charity for the year ended 31 December 2018 which are set out on pages 13 to 27.

Respective Responsibilities of Trustees and Examiner

The Charity Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charity and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Charity's Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (as amended) does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention -

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act, Regulation 4 of the 2006 Accounts Regulations (as amended) and sections 381, 382 and 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Name: Kevin Cattnach
Relevant Professional Qualification: Chartered Accountant (ICAS)
On behalf of Whitelaw Wells
9 Ainslie Place
Edinburgh, EH3 6AT
Date: 23 May 2019

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INCOME AND EXPENDITURE ACCOUNT INCORPORATING THE STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2018

	Note	Unrestricted £	Restricted £	2018 £	2017 £
INCOME					
Income and endowments from:					
Donations and legacies	(2)	72,907	-	72,907	39,230
Charitable activities	(3)	140,956	13,305	154,261	185,897
Other trading activities	(4)	38,425	-	38,425	35,858
Investments		105	-	105	36
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL INCOME		252,393	13,305	265,698	261,021
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE					
Expenditure on:					
Raising funds	(7)	20,975	-	20,975	27,975
Charitable activities	(7)	188,872	20,682	209,554	212,623
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURE		209,847	20,682	230,529	240,598
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE) FOR THE YEAR BEFORE TRANSFERS		42,546	(7,377)	35,169	20,423
Transfers	(15,16)	-	-	-	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET MOVEMENT IN FUNDS		42,546	(7,377)	35,169	20,423
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Reconciliation of Funds:					
Balances brought forward at 1 January 2018		147,964	18,173	166,137	145,714
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Balances carried forward at 31 December 2018		190,510	10,796	201,306	166,137
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the Charity are classed as continuing.

The notes on pages 16 to 27 form part of these financial statements.

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BALANCE SHEET

31 DECEMBER 2018

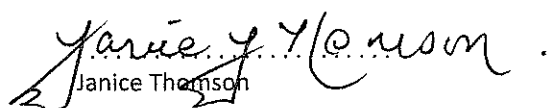
	Note	£	2018 £	2017 £
FIXED ASSETS				
Tangible assets	11		9,861	13,467
CURRENT ASSETS				
Stock		998		852
Debtors	12	6,129		14,401
Cash at bank and in hand		188,337		141,046
			195,464	156,299
CREDITORS: amounts falling due within one year	13	(4,019)		(3,629)
NET CURRENT ASSETS			191,445	152,670
TOTAL ASSETS LESS CURRENT LIABILITIES			201,306	166,137
FUNDS				
Unrestricted:				
Designated funds	15	105,854		105,854
General funds	15	84,656		42,110
			190,510	147,964
Restricted Funds	16		10,796	18,173
			201,306	166,137

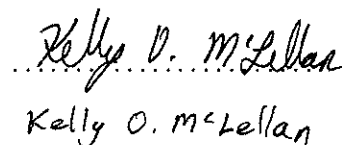
In preparing these financial statements:

- (a) The Directors are of the opinion that the company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.
- (b) The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2018 in accordance with Section 476 of the Companies Act 2006, and
- (c) The Directors acknowledge their responsibilities for:
 - (i) Ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006, and
 - (ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of Section 394 and 395, and which otherwise comply with the requirements of this Act relating to the accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Trustees on 23 May 2019, and are signed on their behalf by:


Janice Thomson


Kelly O. McLellan

The notes on pages 16 to 27 form part of these financial statements

MULTIPLE SCLEROSIS THERAPY CENTRE LOTHIAN LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2018

	<u>Note</u>	<u>2018</u> £	<u>2017</u> £
Cash flows from operating activities:			
Net cash provided by operating activities	5	52,763	19,026
Cash flows from investing activities:			
Interest received		105	36
Purchase of tangible fixed assets		(5,577)	(574)
Net cash provided used in investing activities			
		(5,472)	(538)
Increase in cash and cash equivalents in the year			
		47,291	18,488
Cash and cash equivalents at the beginning of the year			
		141,046	122,558
Cash and cash equivalents at the end of the year			
		188,337	141,046

MULTIPLE SCLEROSIS THERAPY CENTRE LOTHIAN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2018

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The accounts 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 (FRS102) (effective 1 January 2017) – Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Multiple Sclerosis Therapy Centre Lothian Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless stated in the relevant accounting policy note(s).

Preparation of the accounts on a going concern basis

The Directors consider that there are no material uncertainties about the ability of the Charity to continue as a going concern for the foreseeable future. Accordingly, the accounts have been prepared on a going concern basis.

Income

All income is included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Income from donations and legacies includes all income that is in substance a gift, made to the Charity on a voluntary basis. This is included in full in the Statement of Financial Activities when receivable. Membership income and gifts in kind are included when received. Gifts in kind are valued at a price the Charity would have to pay in the open market for the equivalent item. Grants of a general nature, where entitlement is not conditional on delivery of a specified level of service, are recognised when the Charity becomes unconditionally entitled to the grant. A legacy, in whole or part, is only considered probable when the amount can be measured reliably, and the Charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Charity, or the Charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.
- Income from charitable activities includes fees for treatment therapies and income earned both from the supply of services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular services to be provided by the Charity. Grants where related to performance and specific deliverables, are accounted for as the Charity earns the right to consideration by its performance.
- Income from other trading activities includes income earned from both trading activities in order to raise funds for the Charity and income from fundraising events and is recognised when receivable.

MULTIPLE SCLEROSIS THERAPY CENTRE LOTHIAN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2018

1. ACCOUNTING POLICIES (cont'd)

- Investment income is included when receivable.

Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities. The Charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

- Expenditure on raising funds includes all expenditure incurred by a Charity to raise funds for its charitable purposes. It includes the costs of all fundraising activities and events and the sale of bought in goods.
- 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 directly attributed to such activities and those of an indirect nature necessary to support them including costs related to the governance of the Charity.

The value of services provided by volunteers has not been included in these accounts as the monetary value is not easily measured.

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include finance, personnel, payroll and governance costs which support the Charity's activities. The bases on which support costs have been allocated are set out in note 9.

Stocks

Stocks are valued at the lower of cost and net realisable value.

Tangible Fixed Assets

Assets are initially included at cost. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment	-	20% straight line
Fixtures & fittings	-	20% straight line
Property improvements	-	20% straight line

The Charity has the policy not to capitalise items under £100.

Designated Funds

Designated funds are unrestricted funds designated by the Board of Trustees for a specific purpose.

Unrestricted Funds

Unrestricted funds are grants and other income receivable or generated for the objects of the Charity without further specified purpose and are available as general funds.

Restricted Funds

Restricted funds are to be used for specific purposes as laid down by the donor.

MULTIPLE SCLEROSIS THERAPY CENTRE LoTHIAN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2018

1. ACCOUNTING POLICIES (cont'd)

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against income on a straight-line basis over the period of the lease.

Pensions

The Charity operates a defined contribution pension scheme for all employees who have opted to participate. The assets of the schemes are held separately from those of the Charity in an independently administered fund.

Barochamber

The costs of the barochamber were written off to the income and expenditure account in the year of purchase.

2. INCOME FROM DONATIONS AND LEGACIES

	2018	2017
	£	£
Donations	22,052	29,805
Legacies	42,217	-
Gift Aid	2,559	3,228
Gifts in kind	5,500	5,500
Income from membership fees	579	697
	<u>72,907</u>	<u>39,230</u>

Income from donations and legacies was £72,907 (2017: £39,230) of which £72,907 (2017: £36,830) was unrestricted and £nil (2017: £2,400) was restricted.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2018	2017
	£	£	£	£
Oxygen Treatment	74,278	-	74,278	78,417
Physiotherapy	9,048	-	9,048	27,651
Other therapies	21,404	-	21,404	16,260
Grants:				
NHS Lothian	36,226	-	36,226	36,347
Anton Jurgens Charitable Trust	-	-	-	4,000
RS MacDonald	-	13,305	13,305	-
The Robertson Trust	-	-	-	10,000
VAF	-	-	-	8,972
Other small grants < £2,000	-	-	-	4,250
	<u>140,956</u>	<u>13,305</u>	<u>154,261</u>	<u>185,897</u>

MULTIPLE SCLEROSIS THERAPY CENTRE LOTHIAN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2018

Income from charitable activities was £154,261 (2017: £185,897) of which £140,956 (2017: £165,925) was unrestricted and £13,305 (2017: £19,972) was restricted.

4. INCOME FROM OTHER TRADING ACTIVITIES

	2018	2017
	£	£
Fundraising - events	9,263	19,808
Other fundraising	24,706	10,661
Merchandise & refreshment sales	4,456	5,389
	<hr/>	<hr/>
	38,425	35,858
	<hr/> <hr/>	<hr/> <hr/>

Income from other trading activities was £38,425 (2017: £35,858) of which £38,425 (2017: £35,858) was unrestricted and £Nil (2017: £Nil) was restricted.

5. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2018	2017
	£	£
Net movement in funds	35,169	20,423
Add back depreciation charge	9,183	8,505
Interest received	(105)	(36)
(Increase)/decrease in stock	(146)	2,177
Decrease/(increase) in debtors	8,272	(6,677)
Increase/(decrease) in creditors	390	(5,366)
	<hr/>	<hr/>
Net cash provided by operating activities	52,763	19,026
	<hr/> <hr/>	<hr/> <hr/>

6. NET INCOME FOR THE YEAR

This is stated after charging: -	2018	2017
	£	£
Independent Examiner's remuneration:		
- External Scrutiny	1,320	1,300
- Payroll administration	974	826
Depreciation	9,183	8,505
	<hr/> <hr/>	<hr/> <hr/>

MULTIPLE SCLEROSIS THERAPY CENTRE LoTHIAN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2018

7. EXPENDITURE

	CHARITABLE ACTIVITIES			2018 £	2017 £
	Raising Funds £	Treatment Services £	Project Costs £		
Direct costs					
allocated to activities:					
Fundraising & marketing	5,650	-	-	5,650	10,762
Physiotherapy staff costs (note 10)	-	47,775	6,351	54,126	62,997
Physio & other therapy services	-	9,279	-	9,279	7,835
Equipment maintenance and running costs	-	17,135	-	17,135	15,288
Support Costs					
allocated to activities:					
Other staff costs (note 10)	13,906	57,046	11,830	82,782	81,528
Staff recruitment & training	-	1,614	333	1,947	2,444
Volunteer & Trustee expenses	-	1,058	950	2,008	1,115
Purchases	1,419	-	-	1,419	2,704
Rent, rates, insurance & repairs	-	21,106	414	21,520	26,021
Heat & light	-	2,688	-	2,688	2,096
Telephone & IT support	-	1,805	-	1,805	1,956
Office supplies, post and stationery	-	8,226	-	8,226	7,222
PR and advertising	-	-	-	-	287
Travel & subscriptions	-	1,705	-	1,705	1,575
Independent Examination fee	-	1,320	-	1,320	1,300
Accountancy support	-	4,988	-	4,988	4,820
Legal fees	-	2,346	-	2,346	-
Payroll administration	-	974	-	974	826
Bank charges & other admin	-	1,428	-	1,428	1,317
Depreciation	-	8,379	804	9,183	8,505
	<u>20,975</u>	<u>188,872</u>	<u>20,682</u>	<u>230,529</u>	<u>240,598</u>

Total expenditure was £230,529 (2017: £240,598) of which £209,847 (2017: £222,141) was unrestricted and £20,682 (2017: £18,457) was restricted.

MULTIPLE SCLEROSIS THERAPY CENTRE LOTHIAN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2018

8. SUMMARY ANALYSIS OF EXPENDITURE AND RELATED INCOME FOR CHARITABLE ACTIVITIES

This table shows the cost of the two main charitable activities and the sources of income directly to support those activities

	Treatment Services	Project Activities	TOTAL
	£	£	£
Costs	(188,872)	(20,682)	(209,554)
Contributions for therapy	104,730	-	104,730
Physio secondment fees	-	-	-
Direct grant support	36,226	13,305	49,531
	<hr/>	<hr/>	<hr/>
Net cost funded from other income	(47,916)	(7,377)	(55,293)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

9. ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between the two main charitable activities undertaken (see note 7) in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Analysis of Support and Governance Costs

	General Support	Governance Function	TOTAL	Basis of Apportionment
	£	£	£	
Salaries, wages & related costs	70,952	-	70,952	staff time
Volunteer/Trustees expenses	566	492	1,058	exp' claim
Premises & office costs	49,344	-	49,344	invoiced exp'
Independent examination fees	-	1,320	1,320	governance
Accountancy and other legal fees	4,468	2,866	7,334	invoiced exp'
	<hr/>	<hr/>	<hr/>	
TOTAL	125,330	4,678	130,008	
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	

MULTIPLE SCLEROSIS THERAPY CENTRE LoTHIAN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2018

10. STAFF COSTS

The aggregate staff costs were:

	2018	2017
	£	£
Salaries	129,564	136,364
Employers' NI	6,154	7,484
Pension	1,190	677
	<u>136,908</u>	<u>144,525</u>

No employee received emoluments totalling more than £60,000 in the year. No directors received any remuneration but one director (one director in 2017) received reimbursed travel expenses totalling £466 (2017: £69). In 2017 the Charity began a scheme to support staff with the costs of childcare. This scheme has government approval and involves minimal outlay being offset through National Insurance allowances. No directors received payment for professional or other services supplied to the Charity (2017: £Nil).

Particulars of employees:

The average number of staff, calculated on a head count basis, excluding directors, employed by the Charity during the financial year was:

	2018	2017
	No.	No.
Strategic Development Manager	1	1
Physiotherapists	3	3
Project Officers	2	2
General Assistants	2	2
	<u>8</u>	<u>8</u>

MULTIPLE SCLEROSIS THERAPY CENTRE LOTHIAN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2018

11. TANGIBLE FIXED ASSETS	Equipment	Fixtures & Fittings	Property Improvements	Total
	£	£	£	£
COST				
At 1 January 2018	4,512	41,778	52,849	99,139
Additions	1,941	3,636	-	5,577
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2018	6,453	45,414	52,849	104,716
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 January 2018	3,708	39,770	42,194	85,672
Charge for the year	719	2,295	6,169	9,183
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2018	4,427	42,065	48,363	94,855
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 December 2018	2,026	3,349	4,486	9,861
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2017	804	2,008	10,655	13,467
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

12. DEBTORS	2018	2017
	£	£
Income tax recoverable	2,700	6,535
Prepayments and accrued income	2,381	2,265
Other debtors	1,048	5,601
	<hr/>	<hr/>
	6,129	14,401
	<hr/> <hr/>	<hr/> <hr/>

13. CREDITORS: amounts falling due within one year	2018	2017
	£	£
Other creditors & accruals	4,019	3,629
	<hr/>	<hr/>
	4,019	3,629
	<hr/> <hr/>	<hr/> <hr/>

MULTIPLE SCLEROSIS THERAPY CENTRE LOTHIAN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2018

14. COMMITMENTS UNDER OPERATING LEASES

At 31 December 2018 the Charity had total commitments under non-cancellable operating leases as set out below.

	Land and buildings	
	2018	2017
	£	£
Operating leases which expire:		
Due within 1 year	14,400	14,400
	14,400	14,400

15. UNRESTRICTED FUNDS

	Balance at 1 January 2018 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2018 £
Designated Funds:					
Barochamber Repair & Improvement fund	105,854	-	-	-	105,854
Therapy support fund	-	148,315	(188,872)	40,557	-
	105,854	148,315	(188,872)	40,557	105,854
General funds	42,110	104,078	(20,975)	(40,557)	84,656
	147,964	252,393	(209,847)	-	190,510

The Barochamber Repair and Improvement fund (formerly the Development Fund) is set up to finance any future major repairs to the chamber system or any future re-location costs of the Centre, or the purchase of a new barochamber should the existing chamber need replacing. The replacement cost is anticipated to be in excess of the balance currently held.

The Therapy Support Fund has been set up to enable *anyone* to access the services of the Centre and by so doing address health inequalities by removing financial barriers for those who are unable or find it difficult to pay for the cost of treatment.

MULTIPLE SCLEROSIS THERAPY CENTRE LOTHIAN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2018

15. UNRESTRICTED FUNDS - 2017

	Balance at 1 January 2017 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2017 £
Designated Funds:					
Barochamber Repair & Improvement fund	105,854	-	-	-	105,854
Therapy support fund	-	149,568	(175,409)	25,841	-
	105,854	149,568	(175,409)	25,841	105,854
General funds	25,602	89,081	(46,732)	(25,841)	42,110
	131,456	238,649	(222,141)	-	147,964

16. RESTRICTED FUNDS

	Balance at 1 January 2018 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2018 £
Physiotherapy equipment	4,699	-	(744)	-	3,955
Project Support Worker	7,500	-	(7,500)	-	-
Volunteer Fund (VAF)	4,974	-	(4,794)	-	180
Gett – Physio Fund	1,000	-	(1,000)	-	-
Physiotherapy Staffing Support	-	13,305	(6,644)	-	6,661
	18,173	13,305	(20,682)	-	10,796

Physiotherapy equipment – Funds received from a number of Trusts and Foundations to purchase up to date equipment for use in the physiotherapy department including Functional Electrical Stimulation (FES) equipment. Funds received from Nancie Massie Charitable Trust and Cotton Trust.

The Robertson Trust have match funded along with MSTC a fulltime project support worker for continued delivery of the mainstream services. This financial support came to an end in August 2018.

Funding from the Voluntary Action Fund is supporting the Positive Links initiative which is aimed at providing funding for staff training to support volunteer opportunities for people living with long term health conditions. This support came to an end at 31 March 2018.

MULTIPLE SCLEROSIS THERAPY CENTRE LoTHIAN LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2018

Funding from Gett Taxi's App partially funded a physiotherapy post in delivering group physiotherapy group exercise classes for six months.

Funding from RS MacDonald to support the development and enhancement of specialist physiotherapy services to aid self-management programmes for people living with MS and other neurological conditions.

The other main funders in 2018 are listed below. There was no restriction on their use.

Cruden Foundation	£1,000	Gallagher Gives	£1,000
Lothian Buses Employees' Charitable Fund	£1,500		
J Smart	£2,244		
Aitken Nairn WS	£550		

RESTRICTED FUNDS - 2017

	Balance at 1 January 2017 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2017 £
Physiotherapy equipment	2,564	2,400	(265)	-	4,699
KICC Active Lothian	42		(42)	-	-
Project Support Worker	7,500	10,000	(10,000)	-	7,500
Creative Writing Project	3,732	-	(3,732)	-	-
Staff Development Fund	420	-	(420)	-	-
Volunteer Fund (VAF)	-	8,972	(3,998)	-	4,974
Gett – Physio Fund	-	1,000	-	-	1,000
	<u>14,258</u>	<u>22,372</u>	<u>(18,457)</u>	<u>-</u>	<u>18,173</u>