

Charity Registration No. 1044584

Company Registration No. 03003308

**THE RYAN MS THERAPY CENTRE
(LIMITED BY GUARANTEE)**

REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2023

**THE RYAN MS THERAPY CENTRE
(LIMITED BY GUARANTEE)
LEGAL & ADMINISTRATIVE INFORMATION**

Trustees (all of whom are directors)	R Bowden (Chair) J Cottrell D Gibbs A Jago M Jewell J Kibbey J Taylor
Company Secretary (and director)	J Taylor (appointed 31/10/2022)
Charity number	1044584
Company number	03003308
Registered office	The Ryan MS Therapy Centre Bradbury House Lloyd Avenue Coulson Surrey CR5 2QS
Independent Examiner	TC Group The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN
Bankers	HSBC 90 Eden Street Kingston Upon Thames Surrey KT1 1DJ Lloyds Bank 312 London Road Waterlooville Hampshire PO7 7DX

**THE RYAN MS THERAPY CENTRE
(LIMITED BY GUARANTEE)
CONTENTS**

	Page
Trustees' Report	1 - 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9 – 17

THE RYAN MS THERAPY CENTRE
TRUSTEES' REPORT
FOR THE PERIOD ENDED 31 MARCH 2023

The Trustees present their Annual Report and the Financial Statements for the year to 31 March 2023. The accounts have been prepared in accordance with the accounting policies set out in Note 2 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice, Charities SORP (FRS102).

PRINCIPAL OBJECTIVES AND ACTIVITIES

The Company was formed on 20 December 1994 as a Company Limited by Guarantee, with the name Sutton and Croydon MS Therapy Centre. The Company was registered as a Charity in February 1995.

The objectives of the Charity are the provision and continuance of a therapy centre to support people with MS by the delivery of physio and other therapies as may be beneficial to the health and welfare of all such persons. To achieve these aims, the Charity purchased freehold premises at The Mount, Lloyd Avenue, Coulsdon on 1 May 1997.

An extension to the premises was completed during 2003, enabling the Charity to continue to meet the increasing demand for its therapy services to people with multiple sclerosis.

On the 27th November 2018, the Company and Charity name was changed to The Ryan MS Therapy Centre to demonstrate that the Therapy Centre did not have a specific catchment area for its members.

The main therapy provided by the Centre is that of physiotherapy. Prior to the COVID-19 pandemic the physiotherapy was provided in classes and groups throughout the week, Monday to Friday. Space in the Centre was available for members to gather for refreshments and socialise and other alternative therapies were made available where possible. It is the Charity's policy to develop and improve services on a continuing basis.

Since the COVID-19 pandemic, the Charity has adapted and developed these services to provide much more support to its members. The details of this provision are covered later in this report under Achievements, Performance and Financial Review and demonstrates the Charity's commitment to providing the best possible therapy offering to its members and their carers.

The Centre receives no statutory revenue funding and relies for its income entirely on its own fundraising activities and on donations from both members and external sources. Raising income is therefore a key activity for all staff, members and the Trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The trustees who have served since 1 April 2022 are as follows:

Richard Bowden
Jack Cottrell
David Gibbs
Mel Jewell
Joanne Kibbey
Julie Taylor

A new Trustee, Amy Jago was appointed at the 2022 AGM.

THE RYAN MS THERAPY CENTRE
TRUSTEES' REPORT
FOR THE PERIOD ENDED 31 MARCH 2023

The members generally vote trustees onto the board at the AGM, although the board can appoint co-opted members, as required and have them ratified by the members at the following AGM.

Each of the 7 Voluntary Trustees is responsible for an area of the charitable business, which involves them in the day-to-day running of its affairs and of its decision-making. Four of the trustees have personal experience of MS, providing valuable insight on how to meet the needs of its members. All the Trustees have continued to meet monthly to ensure the maintenance and upkeep of the Centre and to make decisions regarding staffing and therapy offerings.

The Memorandum and Articles of Association govern the Charity, and this was last updated in 2018.

During the year, the Charity employed:

- 6 members of staff (equating to 3.5 FTE) Operations and Membership Manager; Fundraiser; Therapy Manager; Deputy Therapy Manager; Senior Physiotherapist and an Administrative Officer.
- 12 contractors – 6 physiotherapists, 5 Assistant Physiotherapists and an Occupational Therapist (6 months only).

As part of our ongoing development we applied and received Living Wage certification. Ensuring a living wage for all staff is important to recruitment and is starting to be a question within Grant and Trust applications.

In the past the Charity has been very fortunate to have many volunteers work at the Centre. There are now 13 volunteers helping with refreshments, registration, gardening, 200 club, physiotherapy and running the second-hand stall. The Trustees make up a further 7 volunteers. In total the volunteers worked approximately 2100 hours over the year. This equates to 1.2 FTE and saves us around £20,000 per annum (calculated using the National Living Wage).

The Trustees are responsible for ensuring that appropriate policies and procedures are in place for the running of the Centre and to meet our legal obligations. To comply with European GDPR regulations for data protection, we have an effective system in place to protect the interests of all those whose data we keep on our database.

In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable 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 this basis applies.

The Trustees are responsible for ensuring proper accounting records are kept, which disclose with reasonable accuracy at any time the financial position of the funds of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE RYAN MS THERAPY CENTRE
TRUSTEES' REPORT
FOR THE PERIOD ENDED 31 MARCH 2023

Under the Charities Act 2011, the Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the Charity's funds situation and of the results for the year.

The trustees have paid due regard to Charity Commission guidance on public benefit.

ACHIEVEMENTS, PERFORMANCE AND FINANCIAL REVIEW

Therapy

The therapy provision over the year continued to give members up to 2 hours at the Centre each week. Members received: 45 mins class, 30 mins refreshment break and chat and a further 45 mins on equipment. 1-2-1 appointments were still available instead of the class format for those that needed them.

Two, one-hour Online exercise classes were continued on Tuesdays. Recorded classes uploaded on our website are being used by members to exercise at additional times throughout the week if they wished. These classes have continued to prove popular with members.

In September 2022 an Occupational Therapist joined our team of physiotherapists to provide 1-2-1 advice to members and set up group courses on subjects such as Fatigue and Pain Management. This service has proved popular with members and their carers, transforming their lives with practical interventions on how to live day to day with disability. The Trustees have agreed to continue this service for at least a further 6 months in the year 23/24 with the hope that further funding can be found.

As the year progressed several new therapy offerings and services were introduced. All these were provided over and above the class therapies and are chargeable additions to our portfolio, with the aim of providing a valuable service to the wider community and raising much needed funds to meet our operational costs. These included:

- Musculoskeletal Physiotherapy Service for carers and relatives – providing therapy for the relief of neck and back pain, sports injuries and joint problems.
- Tens Machine hire – a non-invasive technique for pain relief.
- Podiatry
- Beauty therapies and massage
- An updated Members Shop to enable them to purchase recommended physiotherapy and disability equipment.

This year we had one Physiotherapy Student at the Centre for a 6-week placement. The placement was very successful. The student was able to share information on new techniques etc that they were learning about at College, so the learning process went both ways. We would consider having further students in the future.

To further build our relationships with MS Nurse Specialists in the Community we have hosted two successful visits from MS Nurses in East Surrey and Epsom. We are currently exploring ways to work together in providing additional support to our members and publicising our facilities to a wider audience.

THE RYAN MS THERAPY CENTRE

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 MARCH 2023

Membership

Our membership numbers at the end of the financial year were up from previous years to 183. 133 of these have MS (93 of whom regularly attend), and 50 were supporters. Supporters include Staff, Trustees, Member carers/relatives and fundraisers.

Assessments for new members continued throughout the year, gradually increasing our total attending numbers. The assessment process was reviewed and overhauled to improve its efficiency and the prospective new member experience.

The staff team have worked on new Marketing and Membership material in the form of leaflets and booklets. These leaflets provide information on all the different therapies available to our members, carers and relatives. In addition, this literature will be used for a marketing campaign in the coming year to boost membership and ensure that we are providing help to as many people as possible.

Financials

The income for the Centre is totally dependent on the continuation of regular member donations and fundraising which includes general donations from the public and supporters.

We do not charge a fee for attending, but we invite members to make a confidential voluntary donation towards their classes. Whilst most members have continued to support us financially throughout the year our total donations (including gift aid)) have decreased by 10% from last year (21/22 tax year). Much of this reduction is likely to be attributed to the cost of living increase which has meant that some people are unable to be as generous with their donations as they did once before.

Our overall fundraising income increased by approximately 3%, with the increase resulting from an excellent success in grant and trust applications again this year. Internal and external fundraising activity income was down this year which may be due in part to the cost of living crisis but also due to changes in staffing which lead to less events being organised throughout the year.

Our success in grant/trust applications has raised £89,078.

- We were awarded grants from: The Postcode Society Trust, The February Foundation, The Shanly Foundation, The National Lottery Community Fund and Garfield Weston.
- We have also been able to update equipment that was purchased when the building was bought and adapted to be fully accessible in 1995, including our hoists, thanks to the Boshier Hinton Foundation, and The Percy Bilton Charity.
- Thanks to Screwfix, we now have new internal, self-opening doors that provide greater independence for our members, and keep the Centre warmer.
- Two new services have been possible thanks to The Hedley Foundation who funded new TENS machines to help our members with pain management, and The Charles Lewis Foundation who provided the first 6 months of funding of our New Occupational Service.

The Hiring of the premises outside normal working hours has been slow again this year but we are hoping that with our marketing campaign going forward, income levels will improve.

The total costs this year were £257,428 (2022: £214,229) with the income of £214,833 (2022: £210,156), giving a loss of £42,595 (2022: £4,073).

**THE RYAN MS THERAPY CENTRE
TRUSTEES' REPORT
FOR THE PERIOD ENDED 31 MARCH 2023**

At 31 March 2023 the charity had total reserves of £457,415 (2022: £500,010), made up of unrestricted funds of £322,227 (2022: £358,496), restricted funds of £115,188 (2022: £121,514), and designated funds of £20,000 (2022: £20,000).

The free reserves at 31 March 2023 is £146,036 (2022: £205,781) which equates to 7 months of core activity.

The Trustees had set a reserves policy such that they are maintained at a level which ensures 9-12 months of our core activity can continue during a period of unforeseen difficulty. Unfortunately, this year's loss has meant that we currently have only 7 months reserves available. To ensure that our reserves are not reduced any further in the coming year the Trustees are looking at ways of expanding our current business to increase our income further and reduce costs. All reserves are maintained in a readily realisable form such as investments and interest accounts.

PLANS FOR FUTURE PERIODS

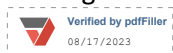
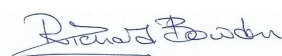
One of our biggest challenges is the increasing staffing, maintenance and overhead costs for the Centre without the equivalent increase in income. The current rate of inflation and the further increases in our costs will have an impact on the coming year's financials if we do not action changes to our business model.

Diversification and improved utilisation of the centre and its facilities will be the focus going forward together with a thrust to improve our fundraising opportunities. The number of fundraising events held in the next financial year will be increased with the aim of targeting a wider audience and increasing the income raised. To achieve these objectives a Marketing Strategy and plan will be developed to advertise and promote:

- The therapy and services available to
 - our current members;
 - new potential members in the community;
 - medical professionals who could refer MS patients for therapy.
- The availability of the Centre facilities and equipment for hire and their associated costs.
- Our capability to provide therapy for other neurological conditions such as Parkinson's and Transverse Myelitis.
- Our capability to provide 1-2-1 therapy for neuro rehabilitation.
- Fundraising events and activities to both the wider community and our members and supporters.
- Our requirement for corporate and community support/sponsorship.

Current therapy offerings will be reviewed, and new classes developed to meet the current and future needs of our Members, including the introduction of Pilates and Yoga based chair exercises and the possibility of introducing further chargeable therapies including Reiki and Tai Chi. More evaluation techniques will be incorporated into the therapies to show the impact of grant and trust donations and to strengthen further applications.

Approved by the Trustees and signed on their behalf by:



Richard Bowden
Chairman

Dated: 16/08/23

THE RYAN MS THERAPY CENTRE
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE RYAN MS THERAPY CENTRE

I report to the trustees on my examination of the accounts of The Ryan MS Therapy Centre for the year ended 31 March 2023.

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 2011 Act and in carrying out my examination I have followed all the 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:

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.

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 Mark Cummins FCCA FCIE
for and on behalf of TC Group

The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

Dated:

THE RYAN MS THERAPY CENTRE
(LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR TO 31 MARCH 2023

		Restricted funds	Unrestricted funds	Designated funds	Total 2023	Total 2022
<u>Income from:</u>	Notes	£	£	£	£	£
Donations and legacies	3	89,078	96,029	-	185,107	170,312
Fundraising activities	4	-	28,413	-	28,413	37,101
Investment income		-	803	-	803	1,606
Other income		-	510	-	510	1,137
Total income		89,078	125,755	-	214,833	210,156
<u>Expenditure on:</u>						
Fundraising costs	5	-	35,538	-	35,538	44,057
Charitable activities costs	6	90,904	130,986	-	221,890	170,172
Total expenditure		90,904	166,524	-	257,428	214,229
Net income/(expenditure)		1,826	(40,769)	-	(42,595)	(4,073)
Transfer between funds	15	(4,500)	4,500	-	-	-
Net movement in funds		(6,326)	(36,269)	-	(42,595)	(4,073)
Fund balances at 1 April 2022	14	121,514	358,496	20,000	500,010	504,083
Fund balances at 31 March 2023	14	115,188	322,227	20,000	457,415	500,010

All activities are classified as continuing. There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

**THE RYAN MS THERAPY CENTRE
(LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 MARCH 2023**

		2023	2022
	Notes	£	£
Fixed assets			
Property, plant and equipment	11	291,379	287,900
Current Assets			
Stock		916	596
Debtors	12	1,672	-
Investment funds		97,240	96,964
Cash and cash equivalents		71,644	146,188
		171,472	243,748
Current Liabilities			
Creditors	13	(5,436)	(31,638)
Net current assets		166,036	212,110
Total assets less current liabilities		457,415	500,010
Represented by:			
Restricted funds	15	115,188	121,514
Unrestricted funds		322,227	358,496
Designated funds	16	20,000	20,000
		457,415	500,010


For the financial year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board of directors and authorized for issue on and are signed on its behalf by:


Julie Taylor
Director


Richard Bowden
Director

The notes attached here form part of the financial statements.

THE RYAN MS THERAPY CENTRE
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 MARCH 2023

1.0 Company information

The Ryan MS Therapy Centre (03003308) is a charity and company limited by guarantee incorporated in England and Wales. The registered office is Bradbury House, Lloyd Avenue, Coulsdon, Surrey, CR5 2QS.

2.0 Accounting policies

2.1 Accounting Conventions

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 (FRS 102) (issued in October 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The Ryan MS Therapy Centre meets the definition of a public benefit entity under FRS 102. There are no material uncertainties about the charity's ability to continue as a going concern.

2.2 Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

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.

2.3 Income

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is possible that the income will be received, and the amount of income can be measured reliably.

2.4 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 settlement will be required and the amount of obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

THE RYAN MS THERAPY CENTRE
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 MARCH 2023

2.5 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Physio Equipment	10% reducing balance
Office Equipment	10% reducing balance
Computer Equipment	25% reducing balance

The trustees consider the useful economic life of the property to be 50 years. In accordance with FRS 102 depreciation is recognised so as to write off the cost of the property, less its residual value, over its useful economic life. The trustees have assessed that the residual value of the property, based on the current market conditions, is likely to be sufficiently high such that depreciation is immaterial to be provided for within these financial statements.

2.6 Stock

Stock is stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition.

Stock held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost, adjusted where applicable for any loss of service potential.

At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stock over its estimated selling price less costs to complete and sell is recognised as an impairment loss in profit or loss. Reversals of impairment losses are also recognised in profit or loss.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Investments

Investments, including cash equivalents on deposit, are included at fair value at the balance sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities.

2.9 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

THE RYAN MS THERAPY CENTRE
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 MARCH 2023

2.10 Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Basic financial instruments are recognised at amortised cost.

2.12 Accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised. The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

3 Income from donations and legacies

	Restricted funds	Unrestricted funds	Total 2023	Total 2022
	£	£	£	£
Donations with gift aid	-	93,713	93,713	103,037
Grants and trusts	89,078	-	89,078	66,130
Legacies and memoria	-	2,316	2,316	1,145
	<u>89,078</u>	<u>96,029</u>	<u>185,107</u>	<u>170,312</u>

THE RYAN MS THERAPY CENTRE
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 MARCH 2023

4 Income from fundraising activities

	Restricted funds	Unrestricted funds	Total 2023	Total 2022
	£	£	£	£
Internal fundraising				
Easter	-	828	828	55
Christmas	-	2,585	2,585	3,213
Sporting (Internal led)	-	2,356	2,356	8,055
Quizzes	-	48	48	-
Schools (Internal led)	-	-	-	1,261
Corporate and community	-	143	143	249
Table sales	-	2,589	2,589	1,830
Ebay	-	386	386	398
Rotaries	-	400	400	535
Online giving	-	954	954	1,049
Recycling	-	17	17	232
Other internal fundraising	-	348	348	715
	-	10,654	10,654	17,592
External fundraising				
Sporting (External led)	-	2,122	2,122	1,910
Corporate and community	-	3,616	3,616	4,187
Online giving	-	463	463	579
Other external fundraising	-	3,637	3,637	5,308
	-	9,838	9,838	11,984
Collections				
Instore Token Scheme	-	2,899	2,899	1,867
Others	-	22	22	418
	-	2,921	2,921	2,285
Letting of premises				
200 Club	-	5,000	5,000	5,240
	-	5,000	5,000	5,240
	-	28,413	28,413	37,101

THE RYAN MS THERAPY CENTRE
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 MARCH 2023

5 Fundraising costs

	Restricted funds	Unrestricted funds	Total 2023	Total 2022
	£	£	£	£
Fundraising Staff Costs	-	35,492	35,492	42,859
Staging Events and Activities	-	20	20	1,198
Advertising and Marketing	-	26	26	-
	<u>-</u>	<u>35,538</u>	<u>35,538</u>	<u>44,057</u>

6 Charitable activities costs

	Restricted funds	Unrestricted funds	Total 2023	Total 2022
	£	£	£	£
Therapies				
Physiotherapy costs	84,578	66,753	151,331	85,951
Depreciation	6,326	464	6,790	6,212
Support costs	-	63,769	63,769	78,009
	<u>90,904</u>	<u>130,986</u>	<u>221,890</u>	<u>170,172</u>

	Total 2023	Total 2022
	£	£
Support costs above include:		
Staff costs	28,124	44,800
Governance	1,450	1,320
Other costs	34,195	31,889
	<u>63,769</u>	<u>78,009</u>

THE RYAN MS THERAPY CENTRE
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 MARCH 2023

7 Staff costs

	Total 2023	Total 2022
	£	£
Wages and salaries	127,946	99,885
Social security cost	7,783	3,666
Employer pension contributions (defined contribution plan)	11,783	2,787
Subcontractor costs	67,398	67,272
	214,910	173,610

The charity employed 6 employees during the year (2022: 5).

There were no employees whose annual emoluments were £60,000 or more (2022: none).

The key management personnel of the charity comprise Bonnita Apperley, Jane Legg, Sarah-Jane Ward and Karen Williams. The total employee benefits of the key management personnel of the charity were £108,838 (2022: £82,657).

8 Total expenditure

	Staff costs	Depreciation	Other costs	Total 2023	Total 2022
	£	£	£	£	£
Charitable activities	179,418	6,790	35,682	221,890	170,172
Raising funds	35,492	-	46	35,538	44,057
	214,910	6,790	35,728	257,428	214,229

9 Independent examination fee

	Total 2023	Total 2022
	£	£
Independent examination fee	1,740	1,320
	1,740	1,320

10 Taxation

The charitable company is registered as a charity and all of its income falls within the exemptions under Part 11 of the Corporation Tax Act 2010.

THE RYAN MS THERAPY CENTRE
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 MARCH 2023

11 Fixed assets

	Freehold Property	Physio Equipment	Fixtures, Fittings & Equipment	Computer Equipment	Total
	£	£	£	£	£
Cost					
At 1 April 2022	231,950	77,739	60,533	22,776	392,998
Additions	-	9,648	621	-	10,269
	<u>231,950</u>	<u>87,387</u>	<u>61,154</u>	<u>22,776</u>	<u>403,267</u>
Depreciation					
At 1 April 2022	-	52,423	39,232	13,443	105,098
Depreciation charged in the year	-	3,048	1,924	1,818	6,790
	<u>-</u>	<u>55,471</u>	<u>41,156</u>	<u>15,261</u>	<u>111,888</u>
Carrying amount					
At 31 March 2023	231,950	31,916	19,998	7,515	291,379
At 31 March 2022	<u>231,950</u>	<u>25,316</u>	<u>21,301</u>	<u>9,333</u>	<u>287,900</u>

The trustees consider the useful economic life of the property to be 50 years. In accordance with FRS 102 depreciation is recognised so as to write off the cost of the property, less its residual value, over its useful economic life. The trustees have assessed that the residual value of the property, based on the current market conditions, is likely to be sufficiently high such that depreciation is immaterial to be provided for within these financial statements.

12 Debtors

The following creditors are payable within one year:

	Total 2023	Total 2022
	£	£
Trade debtors	<u>1,672</u>	-
	<u>1,672</u>	<u>-</u>

13 Creditors

The following creditors are payable within one year:

	Total 2023	Total 2022
	£	£
Trade creditors	274	10,813
Accruals and deferred income	1,740	20,825
Taxes and social security costs	2,440	-
Other creditors	982	-
	<u>5,436</u>	<u>31,638</u>

THE RYAN MS THERAPY CENTRE
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 MARCH 2023

14 Analysis of net assets between funds

Fund balances at 31 March 2023 are represented by:

	Restricted Funds	Unrestricted Funds	Designated Funds	Total Funds
	£	£	£	£
Tangible fixed assets	115,188	176,191	-	291,379
Current assets	-	151,472	20,000	171,472
Creditors: amounts falling due within one year	-	(5,436)	-	(5,436)
	115,188	322,227	20,000	457,415

Fund balances at 31 March 2022 are represented by:

	Restricted Funds	Unrestricted Funds	Designated Funds	Total Funds
	£	£	£	£
Tangible fixed assets	115,188	172,712	-	287,900
Current assets	6,326	217,422	20,000	243,748
Creditors: amounts falling due within one year	-	(31,638)	-	(31,638)
	121,514	358,496	20,000	500,010

15 Restricted funds

	Bfwd	Income	Expenditure	Transfers	Cfwd
	£	£	£	£	£
Building	115,188	-	-	-	115,188
Therapies	-	84,578	(84,578)	-	-
Equipment	6,326	4,500	(6,326)	(4,500)	-
	121,514	89,078	(90,904)	(4,500)	115,188

Building - The building was granted to the charity by the Bradbury Trust.

Therapies - Monies entrusted to the charity to spend directly on the provision of physiotherapy for MS sufferers.

Equipment - This fund relates to income that is received for the purchase of particular equipment. The transfer to general funds of £4,500 was for the purchase of a new hoist, for which restricted monies had been received during the year.

THE RYAN MS THERAPY CENTRE
(LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 MARCH 2023

16 Designated funds

	Bfwd	Income	Expenditure	Transfers	Cfwd
	£	£	£	£	£
Property	20,000	-	-	-	20,000
	20,000	-	-	-	20,000

Property – Funds assigned to the maintenance of Bradbury House.

17 Control

During the year the charity was controlled by the Trustees.

18 Related party transactions

None of the Trustees (or any persons connected with them) received any remuneration during the year or received any reimbursement of expenditure.