

Company No: 2270807
Registered Charity No: 800419

THE BERKSHIRE MULTIPLE SCLEROSIS
THERAPY CENTRE LIMITED
(A COMPANY LIMITED BY GUARANTEE)
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2009

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
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THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED

TRUSTEES' REPORT

INTRODUCTION

The directors, who are also charity trustees for the purposes of the Charities Act 1993, present their report and financial statements for the year ended 31 December 2009. The report has been prepared in accordance with the Statement of Recommended Practice, 'Accounting and Reporting by Charities' (issued in March 2005) and in accordance with the Companies Act 2006.

Reference and Administrative Information

Charity Name: The Berkshire Multiple Sclerosis Therapy Centre Limited

Charity registration number: 800419

Company registration number: 2270807

Registered Office and
operational address: Bradbury House
23a August End
Brock Gardens
Reading, Berkshire
RG30 2JP

Directors and Trustees

Mr P Bowsher	
Mr D Coe	Treasurer
Mr J Dunn	
Mr N Dyer	
Mr M Farnell	Secretary
Mr R Kennedy	
Mr I Langrish	Chairman
Mr D Robson	
Mr D Williams Jones	Resigned 16 April 2009

Senior Management Team

Ms P Vincent Cooke	Centre Manager
Mrs R Lownsbrough	Physiotherapy Manager

Independent Examiners

Horwath Clark Whitehill LLP, Aquis House, 49-51 Blagrove Street, Reading, Berkshire, RG1 1PL

Bankers

Natwest Bank Plc, 13 Market Place, Reading, Berkshire, RG1 2EP
CAF Bank Plc, 25 Kings Hill Avenue, West Malling, Kent, ME19 4TA

Solicitors

Ratcliffe Duce & Gammer, 49-51 London Street, Reading, Berkshire, RG1 4PS

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED

TRUSTEES' REPORT (CONTINUED)

Structure, Governance and Management

Governing Document

The Berkshire Multiple Sclerosis Therapy Centre Limited (the charity) is a company limited by guarantee (company number 2270807) and is a registered charity (charity number 800419).

The charity 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.

Organisational Structure

The charity is managed by the Trustee Management Committee comprising the company directors, and meets monthly. The committee sets the strategic direction and policy of the charity, agrees an annual budget, and monitors performance against the budget.

All members of the Trustee Management Committee give their time voluntarily. Committee members may benefit from the charity's MS services on the same terms as other beneficiaries.

Certain functional responsibilities (eg personnel, finance, IT, therapies, fundraising) have been delegated to sub committees, who report to the Trustee Management Committee on their activities.

Day to day management of the charity is delegated to the Centre Manager – including supervision of the staff and ensuring that the team continues to develop skills and working arrangements in line with good practice.

The Physiotherapy Manager is responsible for the direction of the physiotherapy team, the maintenance of recognized treatment standards and ongoing training.

Recruitment and Appointment of Management Committee

Trustee Management Committee members (trustees) must be ordinary members of the company. They are appointed by election at each Annual General Meeting of the charity, provided that in advance of the meeting they have been proposed by another ordinary member and are willing to be elected. Committee members retire at each Annual General Meeting, though they are eligible for re-election.

The officers of the Company – the Chairman, Treasurer and Secretary – are Trustee Management Committee members and are also appointed by election at each Annual General Meeting. The committee may appoint any of their number during the year to fill a casual vacancy among the officers. Such officers hold office until the next following Annual General Meeting.

Trustee Induction and Training

New trustees are briefed on the objectives and activities of the charity and the environment within which it operates.

The policies and procedures of the charity have been documented. These are updated on a cyclical basis. All trustees are required to familiarise themselves with the charity's policies and procedures.

Risk Management

The trustees have conducted a review of the risks to which the charity is exposed, and assessed their relative significance. These have been recorded within the policy and procedure documentation. Where appropriate, systems and procedures have been established to mitigate the risks the charity faces.

Significant external risks to funding have led to the development of a strategic plan to allow for the diversification of funding. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with the health and safety of staff, volunteers, clients and visitors to the Centre. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED

TRUSTEES' REPORT (CONTINUED)

Related Parties

Mark Farnell, director and secretary of the charity, is a Partner in the firm of Ratcliffe Duce & Gammer, the Company Solicitors. Any work undertaken by Ratcliffe Duce & Gammer for the charity is carried out on commercial terms.

Objectives and Activities

The charity's purposes and aims as set out in the Company's Memorandum of Association are to aid and improve for the public benefit the condition of those suffering from Multiple Sclerosis. The area of coverage is Berkshire and parts of neighbouring counties.

Ensuring the work delivers the charity's aims

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's purposes and aims, and when planning future activities. In particular how planned activities will contribute to the achievement of the objectives and aims.

Principal activities

The principal activities of the charity are:

Support network

Sourcing and providing relevant advice, guidance and moral and practical support for sufferers and their carers; and offering a welcoming and attractive environment at the Centre where sufferers can receive advice and treatment, and also meet together with others in a relaxed setting.

Therapeutic treatments and other services

Assisting and enhancing the management of the disease. The principal treatment activities are:

Physiotherapy - treatment is provided by trained physiotherapists in purpose built facilities at the Centre - either in groups or one to one sessions. Physiotherapy helps participants to control and coordinate movement, and maintain a level of functional ability.

Oxygen Therapy (OT) – treatment is provided in a chamber seating up to seven people and involves breathing pure oxygen under increased air pressure. Sessions are led by fully trained operators and usually last for up to two hours. Participating members generally have weekly sessions. Some find that OT helps ease certain symptoms associated with MS, and possibly slows down progression.

Counselling - a trained counsellor is available for sufferers and carers

Yoga & relaxation – group sessions are provided which combine gentle holistic activities designed to reduce stress, improve concentration, calm the mind and energise the body.

Foot Care – a qualified foot care specialist attends the Centre to provide members with treatment and advice regarding foot comfort and mobility.

Massage Therapy – Two qualified massage therapists provide a service to assist with relaxation, circulation and general well being.

Access to the charity's services is freely available to all affected by MS, subject to treatments and other service provisions being suitable and beneficial to the individuals concerned, and the charity's available resources.

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED

TRUSTEES' REPORT (CONTINUED)

Voluntary income

To finance the provision of the above activities, the charity is dependant upon voluntary income comprising:

- Subscriptions and donations - from members and supporters;
- Donations and grants - from charitable trusts, companies, local authorities and voluntary groups;
- Fundraising activities; and
- Public collections

The income programme is managed at the charity's Centre. The achievement of sufficient income to fund the charity's activities is dependant, on the one hand, upon maintaining productive ongoing relationships with a considerable number of charitable trusts, companies, local authorities and voluntary groups, and on the other, upon the enthusiastic participation of members and supporters.

Achievements and Performance

Support network

Three newsletters were produced during the year, together with the Annual Review. Each edition has a distribution of over 1,100. Members are encouraged to receive the publications by email – to save printing and postage costs. Approximately 50% of the readership receives newsletters by email.

The Manager's blog is linked to the charity's website and carries up to the minute news and information. Since its launch in 2008 it has become widely accessed by members and supporters.

The charity continues to support the Reading, Wokingham and Districts MS Society's "Getting To Grips with MS" courses for newly diagnosed people and their partners, by presenting the charity's services at the Society's twice yearly group meetings.

Therapeutic treatments and services

During the year 8,913 treatments (2008 : 8,671) were carried out. This included Physiotherapy 4,518 (51% of all activity), Oxygen Therapy 3,116 (35% of all activity), Yoga, Foot Care, Massage and Counselling. Other treatments that have been provided as required are Spinal Reflexology and Acupuncture.

The re-assessment of client programmes continued in 2009 and there has been a further increase in group therapy sessions, particularly bike/stand and circuit training.

The Functional Electrical Stimulation programme has progressed. 56 assessments were carried out during the year (2008: 44). This work is being supported by PCTs from which, in certain cases, funding is available.

There has been an increase in the number of Oxygen Therapy sessions in 2009. Each member participating in this therapy is provided with a mask for their personal use.

Demand for Foot Care continued to increase. There were 196 treatments in 2009 (2008: 134)

Over the year treatments were received by 336 members (2008: 326)

The charity has partnered with Headway Thames Valley and the MS Society, Henley branch, with a view to offering therapeutic treatment services at Headway's centre in Henley. The service commenced in January 2010, and is offered on a weekly basis. This extends the reach of the charity and provides members living in the Henley area with the opportunity of receiving treatment closer to home.

Contact with other medical professionals has led to increased interest in our work, and additional referrals to the Centre.

Training sessions for members in the use of personal computers, eg for internet access and email communication, were delivered.

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED

TRUSTEES' REPORT (CONTINUED)

Achievements and Performance (continued)

Centre security

The upgrading of the perimeter fence was completed during the year.

Voluntary income

Income from donations, subscriptions and grants during 2009 totalled £215,734 (2008: £225,105). Of this sum, £106,887 (49.5% of total voluntary income) was received from members and individual supporters and a further £25,517 (11.8%) was reclaimed under the Gift Aid scheme. Donations from charitable trusts totalled £46,750 (21.7%), companies £3,945 (1.8%) voluntary groups £3,198 (1.5%) local authorities £9,140 (4.2%) and in 2009 BMSTC was one of the charities supported by the Mayor of Reading £2,379 (1.1%). The charity received a legacy totalling £17,918 (8.3%).

Fundraising activities during the year, net of direct costs of events, generated £64,386 (including £2,751 reclaimed under the Gift Aid scheme – in respect of sponsorship of participatory events by individuals). Income from the year's public collections totalled £32,496.

Contribution of volunteers

Day to day operations of the Centre, and the success of the fundraising events and public collections programmes, continue to be wholly dependant on the ongoing support of many volunteers. The trustees are very grateful for all who have generously provided their time and skills for the benefit of the charity.

Financial Review

Reserves policy

The Trustees' reserves policy is to maintain free reserves (i.e. unrestricted net current assets) at between six and twelve months of operating expenditure. This will provide an immediately available resource in the event of a significant adverse fluctuation in funding. Based on budgeted expenditure for 2010, the reserves should be between £172,000 and £344,000. At December 2009, free reserves (unrestricted net current assets) stood at £344,647 (ie approximately 12.0 months' running costs).

Investment Policy

Apart from maintaining a prudent level of reserves, the charity's annual incoming resources are used to meet annual running costs on a year on year basis. Consequently, there are no funds available for long term investment. Balances in excess of sums required to be held in the charity's current bank account – ie representing reserves and sums held to meet future running costs - are placed on deposit.

Plans for Future Periods

During 2010 the Centre will continue to monitor the effectiveness of the physiotherapy programme. Further training on splinting and casting techniques is planned.

With regards to the FES initiative, the potential for taking the service to other locations continues to be under review.

There is increased interest in massage, and the extension of this service will be explored.

Computer Training for members in the use of social networking websites is in the process of being developed.

Regarding fundraising, the Centre proposes to continue to build upon existing relationships with donors, and to provide supporters with the opportunity to reaffirm their commitment of support, and in so doing help to ensure the Centre's long term financial health.

The 2010 budget indicates a shortfall for the year. Free reserves at the end of 2010 are forecast at approximately 11 months' annual running costs.

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
TRUSTEES' REPORT (CONTINUED)

Responsibilities of the Trustees

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law.

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

Independent Examiners

Horwath Clark Whitehill LLP were re-appointed as the charitable company's independent examiner during the year and have expressed their willingness to continue in that capacity. A resolution proposing the re-appointment of Horwath Clark Whitehill LLP as accountants to the Charity will be put to the Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees on
and signed on their behalf by:

M Farnell
Secretary

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 DECEMBER 2009

	Notes	Unrestricted Funds 2009 £	Restricted Funds 2009 £	Total Funds 2009 £	<i>Total Funds 2008 £</i>
Incoming resources					
Incoming resources generated from funds					
<i>Voluntary income</i>					
Donations & subscriptions	3	194,126	12,468	206,594	210,123
Grants receivable	4	9,140	-	9,140	14,982
<i>Activities for generating funds</i>					
Fundraising activities	5	96,882	-	96,882	122,444
Shop activities		2,847	-	2,847	3,490
Rent received	6	13,127	-	13,127	14,245
<i>Charitable Activities</i>					
Payments for equipment	7	4,850	-	4,850	2,055
<i>Investment income</i>	8	<u>7,587</u>	<u>-</u>	<u>7,587</u>	<u>18,648</u>
Total incoming resources		<u>328,559</u>	<u>12,468</u>	<u>341,027</u>	<u>385,987</u>
Resources expended					
Cost of generating funds					
Fundraising activities	9	62,483	-	62,483	77,917
Shop activities		2,523	-	2,523	3,256
Room hire		79	-	79	335
Charitable activities					
Cost of activities in furtherance of the charity's objects	10	237,668	31,246	268,914	287,233
Governance costs	11	<u>6,371</u>	<u>-</u>	<u>6,371</u>	<u>6,038</u>
Total resources expended		<u>309,124</u>	<u>31,246</u>	<u>340,370</u>	<u>374,779</u>
Net incoming/(outgoing) resources for the year		19,435	(18,778)	657	11,208
Transfers between funds		<u>(3,190)</u>	<u>3,190</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS FOR YEAR		16,245	(15,588)	657	11,208
Funds at the start of the year		<u>587,039</u>	<u>500,635</u>	<u>1,087,674</u>	<u>1,076,466</u>
Funds at the end of the year		<u>603,284</u>	<u>485,047</u>	<u>1,088,331</u>	<u>1,087,674</u>

The notes on pages 9 to 20 form part of these accounts

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED

BALANCE SHEET

31 DECEMBER 2009

Company Number 2270807

	Notes	2009 £	2008 £
FIXED ASSETS			
Tangible fixed assets	12	736,558	742,034
CURRENT ASSETS			
Stocks	13	788	1,046
Debtors	14	17,044	18,807
Cash at bank and in hand		<u>344,127</u>	<u>339,890</u>
		361,959	359,743
CREDITORS: Amounts falling due within one year	15	<u>(10,186)</u>	<u>(14,103)</u>
NET CURRENT ASSETS		<u>351,773</u>	<u>345,640</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,088,331	1,087,674
CREDITORS: Amounts falling due after more than one year	16	<u>-</u>	<u>-</u>
		<u>1,088,331</u>	<u>1,087,674</u>
FUNDS			
Unrestricted income funds	19	603,284	587,039
Restricted funds	20	<u>485,047</u>	<u>500,635</u>
		<u>1,088,331</u>	<u>1,087,674</u>

The trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of Section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit of its accounts for the period in question in accordance with Section 476 of the Act. The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with Section 386 of the Act, and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 December 2009 and of its profit for the period then ended in accordance with the requirements of Sections 394 and 395 of the Act, and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These accounts were approved by the trustees on _____ and were signed on their behalf by:-

I Langrish

M Farnell

Chairman and Trustee

Secretary and Trustee

The notes on pages 9 to 20 form part of these accounts

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2009

1. LEGAL STATUS

The Berkshire Multiple Sclerosis Therapy Centre Limited is a registered charity and a company limited by guarantee with no share capital. Each member's liability would be limited to an amount not exceeding £1 in the event of the charity winding up.

2. ACCOUNTING POLICIES

a) Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2005) and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

They are drawn up under the historical cost accounting convention as modified by the adoption of current cost for investment assets.

The accounting policies have been applied consistently throughout the year and in the preceding year.

b) Depreciation

All expenditure on items that are intended for continued use by the charity on a long term basis to generate funds and provide services to members are capitalised as fixed assets (except all IT software, and expenditure below £1,000, which is recognised in the Statement of Financial Activities in the year of purchase).

Depreciation is provided on all tangible fixed assets in use, at rates calculated to write off the cost of valuation, less estimated residual value of each asset over its expected useful life, as follows:

Buildings	- over 50 years
Fixtures, fittings & equipment (other than IT equipment)	- over 10 years
IT Equipment	- over 5 years

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

c) Stocks

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

d) Fund Accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

- Designated funds are unrestricted funds earmarked by the Trustees when there is a specific and authorized commitment on the part of the charity. The level of the fund is set to match the Trustees' estimate of the outstanding commitment at any given time. The charity currently has no designated funds.

- Restricted funds represent incoming resources in respect of which the donor/grantors concerned have specified the purposes to which they must be applied. Where attributable expenditure exceeds restricted income received, a transfer from unrestricted funds to restricted funds is made to cover the excess. Restricted income not spent in any year is carried forward in the relevant fund.

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2009

2. ACCOUNTING POLICIES (CONTINUED)

e) Incoming resources

All incoming resources are 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:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Items donated for resale through the charity's shop are included as incoming resources within activities for generating funds when they are sold.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

f) Resources expended

Expenditure is recognized on an accrual basis as each liability is incurred.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of fundraising activities.

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

Charitable expenditure is reported under two sub headings:

- Cost of activities in furtherance of charity's objects – comprising the cost of professional personnel and treatment equipment;
- Support costs - comprising the cost of staff supporting professional personnel, utilities (i.e. heat, light, water, telephone) and a proportion of Centre management and office costs;

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs in respect of the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis which is intended to reflect the use of each resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in Note 18.

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2009

2. ACCOUNTING POLICIES (CONTINUED)

g) Pensions

The charity contributes to the personal pension plans of certain employees. Contributions are charged to the Statement of Financial Activities as they fall due. Total contributions in the year were £7,731 (2008:£8,360). There is an outstanding contribution of £ Nil at the balance sheet date (2008: £Nil).

3. DONATIONS AND SUBSCRIPTIONS

	2009	<i>2008</i>
	£	<i>£</i>
Membership subscriptions	8,254	7,269
<i>Donations:</i>		
Individuals	98,633	99,143
Gift aid tax reclaimed	25,517	23,171
Legacies	17,918	5,255
Charitable trusts	46,750	51,972
Companies	3,945	12,895
Voluntary groups	3,198	4,298
Talks and presentations	-	120
Charity of the Year	2,379	6,000
	<u>206,594</u>	<i><u>210,123</u></i>

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2009

4. GRANTS RECEIVABLE

	2009 £	2008 £
Aldermaston Parish Council	50	100
Binfield Parish Council	165	-
Bracknell Forest Borough Council	330	-
Bracknell Town Council	500	3,130
Bray Parish Council	150	260
Burghfield Parish Council	-	500
Earley Town Council	500	325
Finchampstead Parish Council	660	-
Henley Town Council	250	-
Hartley Wintney	50	-
Holybrook Parish Council	200	250
Hungerford Town Council	100	-
Newbury Town Council	-	615
Reading BC – Safer Reading	-	4,757
Reading Borough Council	1,000	-
Shinfield Parish Council	160	185
South Oxfordshire District Council	1,030	1,000
Stratfield Mortimer Council	130	-
Sulhamstead Council	50	-
Swallowfield Parish Council	-	150
Thatcham Town Council	-	500
Theale Parish Council	265	130
Tilehurst Parish Council	380	-
Wargrave Parish Council	50	50
West Berkshire District Council	2,000	1,970
Winnersh Parish Council	100	160
Wokingham District Council	520	500
Wokingham Town Council	500	-
Wokingham Without Parish Council	-	150
Woodley Town Council	-	250
	<u>9,140</u>	<u>14,982</u>

5. FUNDRAISING ACTIVITIES – INCOMING RESOURCES

	2009 £	2008 £
Activities	61,636	86,081
Gift aid tax reclaimed	2,750	162
Public collections	<u>32,496</u>	<u>36,201</u>
	<u>96,882</u>	<u>122,444</u>

6. RENT RECEIVED

	2009 £	2008 £
Room Hire	627	3,397
Tenancy	<u>12,500</u>	<u>10,848</u>
	<u>13,127</u>	<u>14,245</u>

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2009

7. PAYMENTS FOR USE OF EQUIPMENT

	2009	2008
	£	£
Masks for Oxygen Therapy	283	1,161
FES Equipment on Loan	<u>4,567</u>	<u>894</u>
	<u><u>4,850</u></u>	<u><u>2,055</u></u>

8. INVESTMENT INCOME

	2009	2008
	£	£
Bank interest	7,576	18,482
Interest paid by HM Revenue & Customs	<u>11</u>	<u>166</u>
	<u><u>7,587</u></u>	<u><u>18,648</u></u>

9. FUNDRAISING ACTIVITIES – RESOURCES EXPENDED

	2009	2008
	£	£
Direct costs	34,974	46,068
Allocation of support costs (see note 18)	<u>27,509</u>	<u>31,849</u>
	<u><u>62,483</u></u>	<u><u>77,917</u></u>

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2009

10. COST OF ACTIVITIES IN FURTHERANCE OF THE CHARITY'S OBJECTS

	Physiotherapy	Oxygen therapy	Counselling	Yoga	Chiropody	Support Network	Total	<i>Total</i>
	2009	2009	2009	2009	2009	2009	2009	2008
	£	£	£	£	£	£	£	£
<i>Direct costs:</i>								
Staff	116,248	-	8,395	2,098	4,230	9,730	140,701	154,840
Training and recruitment	1,785	88	-	-	-	-	1,873	662
Equipment and consumables	7,044	7,599	-	-	-	-	14,643	17,659
Masks	-	1,956	-	-	-	-	1,956	3,954
FES Equipment	4,878	-	-	-	-	-	4,878	2,655
Healthcare commission	-	-	-	-	-	-	-	526
Printing	-	-	-	-	-	1,507	1,507	1,462
Allocation of support costs (see note 18)	<u>34,051</u>	<u>7,271</u>	<u>2,424</u>	<u>2,424</u>	<u>2,424</u>	<u>54,762</u>	<u>103,356</u>	<u>105,475</u>
	<u><u>164,006</u></u>	<u><u>16,914</u></u>	<u><u>10,819</u></u>	<u><u>4,522</u></u>	<u><u>6,654</u></u>	<u><u>65,999</u></u>	<u><u>268,914</u></u>	<u><u>287,233</u></u>

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2009

11. GOVERNANCE COSTS

	2009 £	2008 £
Accountancy	2,259	1,380
Trustee expenses	-	-
Meeting expenses	61	330
Annual report and accounts printing/post	914	1,152
Allocation of support costs (see note 18)	<u>3,137</u>	<u>3,176</u>
	<u><u>6,371</u></u>	<u><u>6,038</u></u>

12. TANGIBLE FIXED ASSETS

	Land & buildings £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 January 2009	825,612	119,704	945,316
Additions	-	17,681	17,681
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2009	<u><u>825,612</u></u>	<u><u>137,385</u></u>	<u><u>962,997</u></u>
Depreciation			
At 1 January 2009	132,080	71,202	203,282
Disposals	-	-	-
Charge for the year	<u>13,212</u>	<u>9,945</u>	<u>23,157</u>
At 31 December 2009	<u><u>145,292</u></u>	<u><u>81,147</u></u>	<u><u>226,439</u></u>
Net book value			
At 31 December 2009	<u><u>680,320</u></u>	<u><u>56,238</u></u>	<u><u>736,558</u></u>
<i>At 31 December 2008</i>	<u><u>693,532</u></u>	<u><u>48,502</u></u>	<u><u>742,034</u></u>

13. STOCKS

	2009 £	2008 £
Goods for sale	568	1,046
Postage Franking machine credit	<u>220</u>	<u>-</u>
	<u><u>788</u></u>	<u><u>1,046</u></u>

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2009

14. DEBTORS

	2009 £	2008 £
Other debtors	7,634	7,875
Prepayments	<u>9,410</u>	<u>10,932</u>
	<u>17,044</u>	<u>18,807</u>

15. CREDITORS: Amounts falling due within one year

	2009 £	2008 £
Trade creditors	1,469	1,818
Taxation and social security	4,824	3,865
Accruals and deferred income	<u>3,893</u>	<u>8,420</u>
	<u>10,186</u>	<u>14,103</u>

16. CREDITORS: Amounts falling due after more than one year

	2009 £	2008 £
Deferred income	<u>-</u>	<u>-</u>

17. STAFF NUMBERS AND COSTS

The average number of persons employed by the charity during the year, analysed by category, was as follows:-

	2009	2008
Direct charitable activities	5	5
Fundraising	1	1
Management and administration	2	2

The aggregate payroll costs of these persons were as follows:-

	2009 £	2008 £
Gross wages and salaries	188,503	186,213
Employer's national insurance costs	17,234	17,097
Employer's pension costs	<u>7,731</u>	<u>8,360</u>
	<u>213,468</u>	<u>211,670</u>

No employee received emoluments in excess of £60,000 (2008: Nil).

No remuneration was received by any of the trustees (2008: Nil). No expenses were reimbursed to any trustees (2008: £nil).

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2009

18. SUPPORT COSTS

Support costs have been allocated on the basis of estimates of the proportion of each expense that is utilised by each of the output activities, as follows:-

	Total	Fundraising	Physio- therapy	Oxygen therapy	Counselling	Yoga	Chiropody	Network/ advice	Governance
	%	%	%	%	%	%	%	%	%
Management and admin staff costs	100	15	20	6	2	2	2	48	5
Office costs	100	50	15	-	-	-	-	35	-
Information and publicity)									
Insurance and business consultancy)	100	20	20	6	2	2	2	48	
Bank charges)									
Utilities and hygiene costs)									
Buildings – maintenance and depreciation)	100	20	35	6	2	2	2	33	

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2009

18. SUPPORT COSTS (continued)

	Total	Fundraising	Physio- therapy	Oxygen therapy	Counselling	Yoga	Chiropody	Network/ advice	Governance	<i>Total</i>
	2009	2009	2009	2009	2009	2009	2009	2009	2009	<i>2008</i>
Management and admin staff costs	62,746	9,412	12,549	3,765	1,255	1,255	1,255	30,118	3,137	<i>63,527</i>
Office costs	12,820	6,410	1,923	-	-	-	-	4,487	-	<i>23,083</i>
Information and publicity	1,164	233	233	70	23	23	23	559	-	<i>2,832</i>
Insurance and business consultancy	4,464	893	893	268	89	89	89	2,143	-	<i>5,511</i>
Bank charges	195	39	39	12	4	4	4	93	-	<i>216</i>
Utilities and hygiene costs	21,522	4,305	7,533	1,291	430	430	430	7,103	-	<i>17,121</i>
Buildings – maintenance and depreciation	<u>31,091</u>	<u>6,217</u>	<u>10,881</u>	<u>1,865</u>	<u>623</u>	<u>623</u>	<u>623</u>	<u>10,259</u>	<u>-</u>	<u><i>28,210</i></u>
	<u>134,002</u>	<u>27,509</u>	<u>34,051</u>	<u>7,271</u>	<u>2,424</u>	<u>2,424</u>	<u>2,424</u>	<u>54,762</u>	<u>3,137</u>	<u><i>140,500</i></u>

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2009

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2009 £	<i>Total Funds</i> 2008 £
Fund balances at 31 December 2009 are represented by:-				
Tangible fixed assets	258,637	477,921	736,558	742,034
Current assets	354,833	7,126	361,959	359,743
Current liabilities	<u>(10,186)</u>	<u>-</u>	<u>(10,186)</u>	<u>(14,103)</u>
	<u>603,284</u>	<u>485,047</u>	<u>1,088,331</u>	<u>1,087,674</u>

20. RESTRICTED FUNDS

	1 January 2009 £	Incoming Resources £	Transfer £	Resources Expended £	31 December 2009 £
Land and buildings	459,410	-	-	13,212	446,198
Auto door openers and hoist	983	-	-	376	607
Motorised standing frame	4,622	-	-	694	3,928
Auto door openers – battery backups	800	-	-	123	677
Medimotion bikes (three)	8,946	-	-	1,176	7,770
Balance master machine	2,792	-	-	385	2,407
Water heater	818	-	-	152	666
Fence costs contribution	9,257	3,000	-	1,252	11,005
FES Equipment	-	1,880	2,998	4,878	-
Oxford mini hoist	972	-	-	86	886
Oxygen therapy masks	5,146	-	-	1,956	3,190
Physio plinth	1,931	-	-	111	1,820
Website Development	1,380	-	-	173	1,207
Chiropody	-	2,000	-	2,000	-
Physiotherapy	-	710	-	710	-
Training	308	-	-	-	308
Computers and Nintendo Wii	168	-	192	360	-
HDOT Compressor	3,102	-	-	282	2,820
Roof & Guttering	-	3,278	-	3,278	-
3 Computers	-	1,000	-	42	958
Parallel Bars	-	600	-	-	600
	<u>500,635</u>	<u>12,468</u>	<u>3,190</u>	<u>31,246</u>	<u>485,047</u>

21. CAPITAL COMMITMENTS

At 31 December 2009, the company had no contracted capital commitments (2008: £nil).

THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2009

22. RELATED PARTY DISCLOSURES

Mark Farnell, Secretary of the charity, is a Partner in the firm of Ratcliffe Duce & Gammer, the company Solicitors. Any work undertaken by Ratcliffe Duce & Gammer for the charity is carried out on commercial terms.

David Williams-Jones was a trustee until 16 April 2009. He is also a director and majority shareholder of Goldfinch 2000 Limited. Services provided by Goldfinch 2000 Limited include fundraising advice and hands on assistance for charities.

The trustees board has requested Goldfinch 2000 Limited to provide consultancy services to BMSTC. During 2009 Goldfinch 2000 Limited was paid £1,948 (2008: £8,942) for fundraising consultancy services.

23. NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR

	2009	<i>2008</i>
	£	£
These are stated after charging:-		
Depreciation	<u>23,157</u>	<u><i>24,550</i></u>

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF THE BERKSHIRE MULTIPLE SCLEROSIS THERAPY CENTRE LIMITED

We have examined the accounts of the Berkshire Multiple Sclerosis Therapy Centre for the year ended 31 December 2009, set out on pages 7 to 20. These accounts have been prepared in accordance with the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (Effective April 2008) and were not required to be audited in accordance with Part 16 of the Companies Act 2006.

This report is made solely to the trustees, as a body, in accordance with s.43(3) of the Charities Act 1993 (the 1993 Act). Our examination has been undertaken so that we might state to the trustees those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the trustees as a body, for our examination, for the observations made in this report, or for our opinion of the information presented in these accounts.

Respective responsibilities of the trustees and the examiner

The trustees are responsible for the preparation of the accounts. The trustees consider an audit is not required for this year under section 43 of the 1993 Act but that an independent examination is needed under that Act.

It is our responsibility to:

- examine the accounts (under section 43 of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act); and
- to state the facts if it has come to our attention in the course of our examination that any:
 - (i) material expenditure or action appears not to be in accordance with the charity's trusts;
 - (ii) information or explanation we are entitled to under regulation 32 has not been afforded to us;
 - (iii) information contained in the accounts is materially inconsistent with the annual report for the year prepared under section 45 of the 1993 Act or Part 15 of the Companies Act 2006.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charitable Company and a comparison of the accounts presented with those records. It also includes a consideration of any unusual items or disclosures in the accounts and seeking explanations from you as the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and (as stated in the company's accounting policies) in accordance with the methods and principles set out in the SORP, and which comply with the requirements of section 396 of the Companies Act 2006 other than any requirement to give a true and fair view;have not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.