COMPANY REGISTRATION NUMBER: 02269310
CHARITY REGISTRATION NUMBER: 701791

COMPANIES HOUSE COPY

Wolverhampton & District M S Therapy Centre Limited

Company Limited by Guarantee

Financial Statements

31 December 2025



MURAS BAKER JONES LIMITED
Chartered accountants & statutory auditor
Regent House
Bath Avenue
Wolverhampton
West Midlands
WV1 4EG

Wolverhampton & District M S Therapy Centre Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2025

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Wolverhampton & District M S Therapy Centre Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2025

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	Wolverhampton & District M S Therapy Centre Limited
Charity registration number	701791
Company registration number	02269310
Principal office and registered office	Newbridge Therapy Centre Meadow View Wharf Tettenhall Road Wolverhampton West Midlands WV6 0JT

The trustees

Mr P Williams	
Mr B J Woolley	(Resigned 27 February 2025)
Mrs S M C Straughan	
Mr J Walters	
Mrs J Pemberton	
Mrs S Corbett	(Resigned 6 August 2025)
Rev Dr A Roberts	
Mr C R Dymond	
Mrs L Griffiths	
Mr S H Griffiths	
Mrs L Smith	(Appointed 26 March 2025)
Mrs A L Tyler	(Appointed 25 March 2025)
Mr D K Clarke	(Appointed 6 August 2025)

Company secretary	S Griffiths
Auditor	Muras Baker Jones Limited Chartered accountants & statutory auditor Regent House Bath Avenue Wolverhampton West Midlands WV1 4EG
Bankers	The Co-operative Bank Delf House Southway Skelmersdale WN8 6WT

Structure, governance and management

Incorporation

The company was incorporated on 20 June 1988 and took over the Wolverhampton and District Friends of A.R.M.S. (the previously unincorporated body) from 1 January 1990. The company was registered as a charity on 19 July 1989. The company changed its name to Wolverhampton & District M.S. Therapy Centre Limited from 10 June 1999. On 10 April 2019 the company changed it's name to Wolverhampton & District M S Therapy Centre Limited.

Trustee induction and training

Trustees are elected and appointed annually at the AGM. Each trustee is either a patient or a person with in-depth knowledge of how the centre operates. Each trustee is issued with a copy of the Memorandum and Articles of Association and copies of the centre's Policies and Procedures. All trustees are kept up-to-date with changes in legislation.

Principle funding sources

All patients are encouraged to contribute towards the cost of the treatments they receive by making a donation. The schedule of suggested contributions will be reviewed and increased to assist the centre's funding. These contributions will now be reviewed annually.

Patients, their carers and other volunteer helpers take part throughout the year in charity collections in the city centre and local supermarkets. Management and staff actively seek help from companies, clubs and other organisations to raise funds for us and to supply services and contribute equipment as the need arises. We have a small fundraising group who organise raffles, race nights, flower demonstrations and various other events to bring in funds.

Legal structure

The company is limited by guarantee and therefore does not have a share capital. The liability of members is limited and details of their guarantees are given in note 3 to the financial statements.

The company is also a registered charity.

Fixed assets

Acquisitions of fixed assets during the year are recorded in the notes to the financial statements.

Reserves policy

The trustee directors consider that an amount equivalent to the annual running costs of the centre should be retained on reserves.

The unrestricted funds for the year shows a surplus of £14,670 in comparison to a surplus of £38,194 in 2024. The trustees consider the free reserves of the charity for the coming year to be £130,358, which represents approximately 10 months of the actual running costs.

Structure, governance and management *(continued)*

Investment policy

The trustee directors have always invested any funds raised in excess of the annual running costs with a suitable building society in order to be prepared for the possibility of expanding the centre should the opportunity arise. This has meant that the trustees were able to use accumulated funds towards the purchase of the adjoining bungalow.

Risk review

The trustee directors consider that the systems and procedures in operation are appropriate for the organisation and the risks are reviewed regularly.

Objectives and activities

The objects and principal activities of the company throughout the year were to aid and improve, for the public benefit, the condition of those suffering from multiple sclerosis by the following means: by bringing together people with MS and those interested in MS, and by providing therapies, treatments, advice, guidance, moral and practical support for MS sufferers as well as those suffering from other symptoms or conditions.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The year ending 31 December 2025 showed a healthy improvement in our financial situation where we were not reliant on bequests and donations. Even with increased expenditure we were able to show a small profit.

During 2025 we sadly lost our long time Treasurer and our Chairman decided to step down from his role after almost 40 years and, as a result of this our Trustee Board saw some major changes appointing a new Chairman, Treasurer and Secretary. We also appointed one new member to the board who has extensive knowledge within the fundraising sector. We have been very fortunate in securing funds via various methods and hope that we can continue to support the running of the Centre as has been the case for many years.

Our full-time team of Paula, Lisa and Vicky along with our many volunteers continue to work tirelessly to make the Centre the vibrant and welcoming community that we are proud to serve. We have seen a change in volunteer chamber operators but have been successful in encouraging new members to join the MS team enabling us to continue to provide a welcoming safe environment for the people we support. . The range of therapies we offer have shown an increase in take-up. Following a resignation after being in post for 10 years, we are now actively seeking a new reflexologist to continue the service we provide. However, we continue to find that we still need more volunteers to help our small, dedicated team and we have been on a recruitment drive to seek and retain people in these roles.

Again, we have seen a variety of fundraising activities some of which are organised through the Centre but also the individuals who have contributed their own sponsored events.

The Trustees would like to extend their heartfelt thanks to the staff team and volunteers as they continue to provide an excellent service for our members. We have seen a lot of preparation towards our forthcoming year when the centre will have been offering services to people within the local community and beyond for 40 years. We are looking forward to seeing what can be achieved with all of the individual events planned by both members, trustees, staff and volunteers in celebration of our 40th anniversary.

Financial review

For the year ended 31 December 2025 total incoming resources amounted to £166,981 a decrease of 14.3% on the previous year. After deducting resources expended of £160,477, net incoming resources amounted to £6,504.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the 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 the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting 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 adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 15 July 2026 and signed on behalf of the board of trustees by:

Mr D K Clarke
Trustee



Wolverhampton & District M S Therapy Centre Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Wolverhampton & District M S Therapy Centre Limited

Year ended 31 December 2025

Opinion

We have audited the financial statements of Wolverhampton & District M S Therapy Centre Limited (the 'charity') for the year ended 31 December 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In planning and designing our audit tests we identify and assess the risks of material misstatement within the financial statements, whether due to fraud or error. Our assessment of these risks includes consideration of the nature of the industry and sector, the control environment and the business performance along with the results of our enquiries of management about their own identification and assessment of risks and irregularities. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, UK tax legislation and other laws and regulations identified as risk areas identified from our discussions with management.

We communicated relevant identified laws and regulations and potential fraud risks to all engagement team members including internal specialists, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

After consideration of the above risks we then carried out audit procedures including the following:

- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;

- reading minutes of management meetings;

- reviewing correspondence with H M Revenue & Customs;

- enquiring of management and reviewing any correspondence with legal advisors concerning actual and potential litigation and claims;

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;

- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

There are inherent limitations in our audit procedures described above. The more removed that the laws and regulations are from financial transactions the less likely it is that we would be aware on non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Oliver Ross BSC (Hons) FCA (Senior Statutory Auditor)

For and on behalf of
Muras Baker Jones Limited
Chartered accountants & statutory auditor
Regent House
Bath Avenue
Wolverhampton
West Midlands
WV1 4EG

22 July 2026

Wolverhampton & District M S Therapy Centre Limited

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 December 2025

	Note	Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	4	50,510	1,500	52,010	102,238
Charitable activities	5	82,954	–	82,954	62,788
Other trading activities	6	31,998	–	31,998	28,312
Investment income	7	19	–	19	1,604
Total income		165,481	1,500	166,981	194,942
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	8	259	–	259	108
Expenditure on charitable activities	9	150,552	9,666	160,218	164,801
Total expenditure		150,811	9,666	160,477	164,909
Net income and net movement in funds		14,670	(8,166)	6,504	30,033
Reconciliation of funds					
Total funds brought forward		269,692	305,099	574,791	544,758
Total funds carried forward		284,362	296,933	581,295	574,791

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 15 to 19 form part of these financial statements.

Wolverhampton & District M S Therapy Centre Limited

Company Limited by Guarantee

Statement of Financial Position

31 December 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	**14**		425,631	437,169
Current assets				
Stocks	**15**	63		75
Debtors	**16**	962		418
Cash at bank and in hand		160,599		143,949
		161,624		144,442
Creditors: amounts falling due within one year	**17**	5,960		6,820
Net current assets			155,664	137,622
Total assets less current liabilities			581,295	574,791
Net assets			581,295	574,791
Funds of the charity				
Restricted funds			296,933	305,099
Unrestricted funds			284,362	269,692
Total charity funds	**18**		581,295	574,791

These financial statements were approved by the board of trustees and authorised for issue on 15 July 2026, and are signed on behalf of the board by:

Mrs L Griffiths
Trustee

Mr D K Clarke
Trustee

The notes on pages 15 to 19 form part of these financial statements.

Wolverhampton & District M S Therapy Centre Limited

Company Limited by Guarantee

Accounting Policies

Year ended 31 December 2025

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

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

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

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

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

•income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

•legacy income is recognised when receipt is probable and entitlement is established.

•income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

•income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

•expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

•expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

•other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

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

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

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Short leasehold property	-	Over the period of the lease
Fixtures and fittings	-	20% straight line
Equipment	-	15%/20%/33.3% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Wolverhampton & District M S Therapy Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Newbridge Therapy Centre, Meadow View Wharf, Tettenhall Road, Wolverhampton, West Midlands, WV6 0JT.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Limited by guarantee

The company is incorporated under the Companies Act and is limited by guarantee. The liability of the members is limited to £1 per member. There are no beneficial interests and under the terms of its Memorandum and Articles of Association any surplus can only be applied towards the promotion of the company's objectives and no dividend or other form of distribution can be paid to its members.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Donations	50,510	1,500	52,010

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	101,738	500	102,238

5. Charitable activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Fees and subscriptions for diving, physiotherapy and reflexology	82,954	82,954	62,788	62,788

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Fundraising events	31,998	31,998	28,312	28,312

7. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	19	19	1,604	1,604

8. Costs of other trading activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Costs of generating funds	259	259	108	108

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Charitable activities	155,270	–	155,270	160,328
Governance costs	–	4,948	4,948	4,473
	155,270	4,948	160,218	164,801

10. Analysis of support costs

	Professional fees £	Audit fees £	**Total 2025 £**	Total 2024 £
Governance costs	3,468	1,480	4,948	4,473

11. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	11,538	12,294
Fees payable for the audit of the financial statements	1,480	1,410

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	79,266	73,003

12. Staff costs *(continued)*

The average head count of employees during the year was 3 (2024: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of staff - administration	3	3

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee remuneration and expenses

There has been no remuneration or expenses paid to the trustee directors.

14. Tangible fixed assets

	Freehold property £	Short leasehold property £	Fixtures and fittings £	Equipment £	**Total £**
Cost					
At 1 January 2025 and 31 December 2025	522,024	22,329	74,441	97,595	716,389
Depreciation					
At 1 January 2025	95,599	22,329	68,830	92,462	279,220
Charge for the year	7,640	–	1,098	2,800	11,538
At 31 December 2025	103,239	22,329	69,928	95,262	290,758
Carrying amount					
At 31 December 2025	418,785	–	4,513	2,333	425,631
At 31 December 2024	426,425	–	5,611	5,133	437,169

15. Stocks

	2025 £	2024 £
Raw materials and consumables	63	75

16. Debtors

	2025 £	2024 £
Trade debtors	547	24
Prepayments and accrued income	415	394
	962	418

17. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	2,757	4,221
Accruals and deferred income	1,786	1,400
Social security and other taxes	969	783
Other creditors	448	416
	5,960	6,820

18. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025	Income	Expenditure	At 31 December 2025
	£	£	£	£
General funds	269,692	165,481	(150,811)	284,362

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
General funds	231,499	194,442	(156,249)	269,692

Restricted funds

	At 1 January 2025	Income	Expenditure	At 31 December 2025
	£	£	£	£
Capital appeal	305,099	1,500	(9,666)	296,933

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
Capital appeal	313,259	500	(8,660)	305,099

The capital appeal fund is part funding the acquisition of the bungalow and to refurbish the bungalow. Two treatment rooms, a consulting room and a training area will be created while the bungalow is refurbished.

19. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**
	£	£	**£**
Tangible fixed assets	154,004	271,627	425,631
Current assets	136,318	25,306	161,624
Creditors less than 1 year	(5,960)	–	(5,960)
Net assets	284,362	296,933	581,295

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	157,376	279,793	437,169
Current assets	119,136	25,306	144,442
Creditors less than 1 year	(6,820)	–	(6,820)
Net assets	269,692	305,099	574,791