Charity Registration No. 1023606

Company Registration No. 2806607 (England and Wales)

NEUROMUSCULAR CENTRE

COMPANY LIMITED BY GUARANTEE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

NEUROMUSCULAR CENTRE
COMPANY LIMITED BY GUARANTEE
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Hawes	
	A Jeffs	
	I Martin	
	D Okell (Chair)	
	M Roberts (not a director)	
	W Stothart	
	S Monteiro	(Appointed 15 July 2021)
	W Duckworth	(Appointed 14 October 2021)
	R Diaz	(Appointed 14 October 2021)
Chief Executive	M Lanham OBE	
Secretary	B Dale	
Charity number	1023606	
Company number	2806607	
Registered office	Woodford Lane West Winsford Cheshire CW7 4EH	
Auditors	BWM Tempest Suit 5.1 12 Tithebarn Street Liverpool L2 2DT	
Bankers	Barclays Bank Plc 21 Dingle Walk Winsford Cheshire CW7 1AG Nationwide Building Society 5 - 11 St Georges Street Douglas Isle of Man IM99 1AS	
Solicitors	Barrow & Cook 5-7 Victoria Square St Helens Merseyside WA10 1HH	

NEUROMUSCULAR CENTRE
COMPANY LIMITED BY GUARANTEE
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NEUROMUSCULAR CENTRE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association (as amended 17 October 2019), the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities
The NMC is the Centre of Excellence for people affected by neuromuscular conditions.

Charitable objects
The objects of the NMC are to promote and provide opportunities for people with a neuromuscular condition to live fuller lives through training, employment and physiotherapy, together with advice and support for themselves and their families and carers.

Mission
The NMC's mission is to work together with people affected by muscle diseases, creating an environment where full potential and positive wellbeing are achieved, through employment, training, support and physiotherapy.

Aims and activities
The NMC aims to be largely user led and to provide a range of serv ces for people affected by muscle disease. Although service users are predominantly from within a 100 mile radius of Winsford, Cheshire, many attend the Centre from across the UK and Europe. The range of services includes:

- Physiotherapy assessments
- Physiotherapy treatments
- Hydrotherapy
- Active exercise programmes
- Advice and support
- Supporting families in transition
- Provide personal care
- Support and breaks for carers
- Training courses in Graphic Design, Animation, Music and Photography
- Other Training courses
- Employment opportunities in Graphic Design (in the Social Enterprise; NMC Design+Print), Administration and Fundraising.
- Provide transport for Students and Employees to enable maximum independence and opportunity.

The unique combination of services provided by the charity are offered directly to individuals and their families across the UK. Where practicable, physical management programmes are tailored to the needs of each individual, depending on their type of dystrophy and physical condition, through regular sessions of physiotherapy and hydrotherapy. As a 'centre of excellence' in the physical management of muscular dystrophy and related neuromuscular conditions, the charity offers help and advice to other organisations worldwide.

The charity has established a well-respected graphic design business, NMC Design+Print, in which the variety of skills and talents of the individuals can be employed, developed and rewarded under both salaried and permitted work arrangements. The NMC provides wheelchair-adapted transport for individuals attending the Centre.

NMC strategy for 2022-24

During the past year we developed 6 new strategic objectives for NMC;

Objective 1
Provide impactful social and academic opportunities for our community

Objective 2
Enrich the emotional and physical wellbeing of people affected by neuromuscular conditions

Objective 3
Inspire, inform, and enable our community to make an active contribution to society

Objective 4
Develop a thorough understanding of people in our community and respond in tailored ways

Objective 5
Run an effective and professional organisation with excellent governance with sustainability at the core

Objective 6
Increase awareness of MD and NMC and increase our influence

Volunteer help
NMC has a strong group of volunteers working in:

- Fundraising - mainly helping at events.
- Physiotherapy – helping and supporting the professional Physiotherapists.
- Board of Trustees – providing scrutiny, oversight, advice, guidance, and strategic direction.
- Also, we have volunteers helping with carpentry, gardening, odd-jobs and building maintenance.

Public Benefit
The charity trustees consider that they have complied with their duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission and that the benefits that the charity provides are not unreasonably restricted.

Fundraising performance

- Trust and corporate income £253k
- Community donations £129k
- Events income £46k
- Statutory income £262k
- Bought in activities income £115k

Achievements and performance
Achievements in 2021-22

The most substantial achievement during the year has been to reduce our waiting list of 180 people. This had built up over the pandemic period and we resolved to make reducing it the priority for our charity. The vast majority of those previously waiting have now visited and been introduced to the Centre and the ways we may be able to help, treat, and support. Our short waiting list now reflects a position similar to that pre-pandemic and we are confident that no one now has to wait for more than a few weeks before meeting us and discussing how best we might help.

Below are last year's main plans with the achievement highlighted beneath each one;

- We plan to take the best elements of the virtual communication tools that flourished during the pandemic and blend those with safe onsite physical meetings, conferences, and workshops. We strive to create a hybrid set of tools to enable bigger and better gatherings.
  We have not fully achieved this. We have seen fully hybrid meetings work in other organisations and noted the investment necessary.

- We plan to enable more outdoor activities by utilising our substantial outdoor space more effectively and accessibly. As a practical step we intend to hire a marquee for the summer and encourage as much NMC activity as possible to be outside. We hope this will help many to overcome the anxiety they feel about venturing out of the home for what may really be the first time in a year.
  The marquee proved a great success and enabled a great deal of Covid-safe events to take place. We will be having a marquee again this coming summer.

- We are determined to get our accessible allotment fully up and running this year. We are recruiting a part time gardener to facilitate and enable many in our community to become involved in growing and nurturing plants.
  The allotment is flourishing and many more of our community are engaged with it and enjoying being involved in cultivation.

- We have a much larger group of young people now as part of the NMC community. We have a "Coaching for Independence" team who have been incredibly supportive of younger people with neuromuscular conditions throughout the pandemic. We are committed to resourcing and prioritising this area of activity in the recovery phase, post-pandemic.
  This aspect of NMC's work is progressing very well. The highlight of the year has been the achievement of Duke of Edinburgh Silver Award by a group from NMC with neuromuscular conditions.

- Our Design and Print Social Enterprise has kept working throughout the pandemic. The talented team of designers have been equipped to work from home and, whilst not without challenges, this has worked remarkably well. The business is well placed to bounce back with a solid order book and many loyal customers. We are optimistic that the ahead will be a successful one based on vibrant early green shoots.
  Orders have indeed bounced back and the Social Enterprise has performed well during the year.

- We plan to carefully and cautiously expand the physiotherapy team to reflect growing demand and the gradual return of more and more people keen to access treatment and exercise.
  Physiotherapy, gym sessions, and hydrotherapy are all fully functioning again and being well attended.

- We plan to stage fundraising events again. During the pandemic we had some remarkable success with online versions of established events. We may well build on those experiences to give us a mixed porttolio of actual physical events and virtual online events.
  Live outdoor events returned during the year and our main indoor Christmas event remained in virtual form once more.

- We are planning a substantial strand of activity to respond to people's mental health needs. Talking therapies, mindfulness sessions, facilitated supportive group sessions alongside a myriad of other friendship and wellbeing focused activities are planned.
  Different interventions and offerings to support mental health and wellbeing have been a focus of a large amount of successful and impactful activity in the year.

Fundraising
The NMC employs fundraisers directly. We don't engage external fundraising consultants. The NMC would never employ 'chuggers' for street collections on its behalf. The fundraising team is complemented by committed volunteers to help raise the required funds.

NMC's Grants and Contracts Manager is a member of the Institute of Fundraising with a Diploma in Fundraising. The organisation received The Queen's Award for Voluntary Service for the high standards to which it adheres.

The NMC acknowledges and gives thanks for *every* donation it receives.

Plans for 2022-23

1. A greater focus on diversity and inclusion beginning with a Trustee Workshop session on the theme of "Do I belong?".
2. A major investment and diversification with Design and Print. A new laser cutter is being purchased to open a range of new products and design solutions for customers.
3. We continue to develop our outdoor space to maximise wellbeing with individually maintained and designed mini-gardens/planters.
4. For our staff team we are mindful of the cos: of living crisis and commit to being as responsive as possible to ensure our team are retained and are able to have thriving lives.
5. Continue to strengthen and diversify our support offerings for mental health improvement and general wellbeing. Pilates, art therapy and yoga feature as new elements in the plan for the year ahead.
6. We plan to extend our range of support by developing groups that are themed around those newly diagnosed, or new parents, siblings and those considering having a family.
7. Introduce new services such as manual lymphatic drainage and podiatry.
8. Explore the provision of accessible accommodation near to the NMC.

Financial review

- NMC's financial performance has been stronger than anticipated during the pandemic.
- The Government's Coronavirus Job Retention Scheme (Furlough) has continued to underpin our overall satisfactory financial performance.
- Design+Print revenues have robustly recovered this year.
- The NMC has some assets in the form of the building it has on land leased from Cheshire West and Chester Council but no up to date valuation is available.
- NMC holds no other substantial asset beyond its minibuses, day to day office, physio and IT equipment.
- NMC has consistently maintained total unrestricted reserves at 3 month running costs throughout 2021-22.

Reserves policy
NMC recognises the need to build and maintain adequate reserves, to ensure that the charity has a financial buffer proportionate to its normal scale of operations. In doing so, this will reduce the financial risk to the charity and help ensure that its services are sustainable.

The policy sets out a goal of staying above the following thresholds:

1. A minimum amount of total unrestricted reserves of £250,000

2. A minimum amount of net current assets of £130,000 of which cash and marketable investments must not be less than £90,000

The overall total is equivalent to approximately 4 months of annual spend and approximately 6 months of annual payroll. The Trustees believe that this is a reasonable and proportionate "buffer" to retain against the risk of unseen problems.

The current reserves level is £1,244,952, with free reserves being £581,366. Reserves have been built to enable the NMC to properly fund services, and be agile when encountering changing circumstances during the potential uncertainty of the post pandemic environment.

Risk management
A register of risks is maintained and reviewed regularly by the Trustees.

The following risks have been identified as the most significant for the charity:

- Financial sustainability; recognising that maintaining income levels is essential to the charity's financial sustainability. The charity continues to monitor the risks associated with its diverse voluntary income streams
- Reputation and brand; the charity monitors the risks associated with all aspects of reputation and has put in place strategies to reach and engage with beneficiaries and other organisations.
- Recruitment and retention of staff: the charity aims to be an organisation where staff are supported and developed and where employees have a sense of fulfilment. During the year all managers participated in a bespoke management development programme to extend their skills.

Structure, governance and management
The Neuromuscular Centre (NMC) is a registered charity, incorporated as a company limited by guarantee. The charity registration number is 1023606 and the company registration number is 2806607. The NMC has a wholly owned dormant subsidiary, NMC Trading Limited.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

A Craig	(Resigned 15 April 2021)
G Edwards	(Resigned 28 April 2022)
M Hawes	
A Jeffs	
I Martin	
S McDowell	(Resigned 15 April 2021)
D Okell (Chair)	
M Roberts (not a director)	
E Sands	(Resigned 6 September 2021)
W Stothart	
S Monteiro	(Appointed 15 July 2021)
W Duckworth	(Appointed 14 October 2021)
R Diaz	(Appointed 14 October 2021)

Appointment of trustees
The charity appointed its Board of Trustees from 1 April 2012. As vacancies arise new Trustees are appointed.

Trustee induction and training
Newly appointed trustees receive comprehensive induction including training on their duties and responsibilities under company and charity law and also an induction into the activities, operational plans and financial performance of the charity.

Organisation
The Board of Trustees is ultimately responsible for the management of the Neuromuscular Centre. The Board will meet quarterly. A Chief Executive, with delegated authority, is appointed by and accountable to the trustees for managing the day-to-day operations of the NMC and the delivery of operational plans.

The remuneration arrangements for all staff are reviewed annually by the Chair of Trustees and Chief Executive having benchmarked pay levels in the relevant employment roles and sectors and mindful of changes to the UK cost of living indices. The Trustee Board approve the overall remuneration settlement as part of the annual budget setting.

Auditor
In accordance with the company's articles, a resolution proposing that BWM be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Small company provisions

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

On behalf of the board of trustees

D Okell (Chair)
Trustee
Dated: 26 July 2022

NEUROMUSCULAR CENTRE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors of NeuroMuscular Centre for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and

- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts 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.

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

NEUROMUSCULAR CENTRE
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF NEUROMUSCULAR CENTRE

Opinion

We have audited the financial statements of NeuroMuscular Centre (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- 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 contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within 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 directors' report included within the trustees' report.

In the light of the knowledge and understanding of the company 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charitable company 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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting of documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of 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 is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters

This report is made solely to the charitable company'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 charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Peter Taaffe FCA CTA DChA (Senior Statutory Auditor)
for and on behalf of BWM

28 July 2022

Chartered Accountants
Statutory Auditor

Tempest
Suit 5.1
12 Tithebarn Street
Liverpool
L2 2DT

NEUROMUSCULAR CENTRE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Restated Total 2021 £
Income from:					
Donations and legacies	3	343,786	73,994	417,780	729,536
Charitable activities	4	491,070	-	491,070	311,419
Fundraising events	5	46,106	-	46,106	18,129
Investments	6	232	-	232	403
Other income	7	887	-	887	218
Total income		882,081	73,994	956,075	1,059,705
Expenditure on:					
Raising funds	8	116,495	-	116,495	53,261
Charitable activities	9	750,121	95,142	845,263	824,321
Total expenditure		866,616	95,142	961,758	877,582
Net movement in funds		15,465	(21,148)	(5,683)	182,123
Reconciliation of funds					
Fund balances at 1 April 2021		1,223,182	27,453	1,250,635	1,068,512
Fund balances at 31 March 2022		1,238,647	6,305	1,244,952	1,250,635

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

NEUROMUSCULAR CENTRE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:				
Donations and legacies	3	596,425	133,111	729,536
Charitable activities	4	311,419	-	311,419
Fundraising events	5	18,129	-	18,129
Investments	6	403	-	403
Other income	7	218	-	218
Total income		926,594	133,111	1,059,705
Expenditure on:				
Raising funds	8	53,261	-	53,261
Charitable activities	9	712,663	111,658	824,321
Total expenditure		765,924	111,658	877,582
Net movement in funds		160,670	21,453	182,123
Reconciliation of funds				
Fund balances at 1 April 2019		1,062,512	6,000	1,068,512
Fund balances at 31 March 2020		1,223,182	27,453	1,250,635

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

NEUROMUSCULAR CENTRE
COMPANY LIMITED BY GUARANTEE
BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	**14**		657,272		677,065
Investments	**15**		9		9
			657,281		677,074
Current assets					
Debtors	**18**	139,954		57,583	
Cash at bank and in hand		537,853		576,417	
		677,807		634,000	
Liabilities:					
Creditors: amounts falling due within one year	**19**	(90,136)		(60,439)	
Net current assets			587,671		573,561
Total net assets			1,244,952		1,250,635
The funds of the charity:					
Restricted funds	**22**		6,305		27,453
Unrestricted funds					
Unrestricted funds represented by fixed assets		657,281		677,074	
Free reserves		581,366		546,108	
General unrestricted funds		1,238,647		1,223,182	
Total unrestricted funds			1,238,647		1,223,182
Total charity funds			1,244,952		1,250,635

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 trustees and authorised for issue on 26 July 2022 and are signed on its behalf by:

D Okell (Chair)
Trustee

Company Registration No. 2806607

NEUROMUSCULAR CENTRE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Cash flows from operating activities					
Net cash provided by operating activities	**27**		(38,795)		239,550
Cash flows from investing activities					
Interest received		232		403	
Net cash generated from investing activities			232		403
Net (decrease)/increase in cash and cash equivalents			(38,563)		239,953
Cash and cash equivalents at beginning of year			576,417		336,464
Cash and cash equivalents at end of year			537,853		576,417

1 Accounting policies

Charity information

The NeuroMuscular Centre is a private company limited by guarantee incorporated in England and Wales and a charity registered with the Charity Commission for England and Wales. The registered office is Woodford Lane West, Winsford, Cheshire, CW7 4EH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

The financial statements do not incorporate the results, assets and liabilities of the charity's wholly owned subsidiary, NMC Trading Limited. Consolidated accounts have not been prepared as these would not be materially different from the single entity financial statements as presented. The subsidiary ceased to trade on 1 April 2012 and has remained dormant throughout the period.

1.2 Going concern

At the time of approving the accounts and as detailed in the Trustees' report the Trustees have considered the impact of Covid-19 on the charity and the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the 'going concern' basis of accounting in preparing the accounts.

1.3 Charitable funds

Funds held by the charity are:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees, with due regard to the reserves policy as described in the Trustees' Report.

Designated funds - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

1 Accounting policies **(Continued)**

1.4 Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donations and grants, including capital grants, is included in income when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in income until the preconditions for use have been met.

Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to preconditions regarding entitlement, this income is included as restricted funds when receivable.

Voluntary income includes discretionary grants for projects, goods and services where no service agreement or contract exists.

Other grants, which have particular service requirements and which are provided in accordance with a contract or service level agreement are included in the Statement of Financial Activities under the heading Charitable Activities.

Interest is included when receivable by the charity.

1.5 Expenditure

Expenditure reflects all amounts paid and accrued during the year. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories of the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource.

Raising funds

These represent costs incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Charitable expenditure

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. Support costs are allocated across the activities on the basis of expenditure incurred for each of the activities.

Governance costs

These represent costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Individual fixed assets costing £1,000 or more are capitalised at cost, including any expenses of acquisition.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Short leasehold property	Straight line basis over the life of the lease
Fixtures, fittings & equipment	Straight line over 4 - 5 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are stated at cost less provision for diminution in value.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents 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.

1.10 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.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received, if material.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

The charity offers defined contribution pension arrangements to an employers' portable scheme. Contributions are charged in the financial statements as incurred.

1.13 Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Recovery is made of tax deducted from qualifying income and from receipts under Gift Aid.

The charity is also able to partially recover Value Added Tax. Expenditure that is not recoverable by the charity is recorded in the accounts inclusive of VAT.

2 Critical 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds Restated	Restricted funds	Total
	2022	**2022**	**2022**	2021	2021	2021
	£	**£**	**£**	£	£	£
Donations and gifts	308,442	73,994	382,436	353,041	133,111	486,152
Legacies receivable	-	-	-	25,000	-	25,000
Grants receivable	35,344	-	35,344	218,384	-	218,384
	343,786	73,994	417,780	596,425	133,111	729,536
Donations and gifts						
Community donations	129,009	-	129,009	131,511	-	131,511
Trust and corporate donations	179,433	73,994	253,427	221,530	133,111	354,641
	308,442	73,994	382,436	353,041	133,111	486,152
Grants receivable for core activities						
Job Retention Scheme	35,344	-	35,344	218,384	-	218,384
	35,344	-	35,344	218,384	-	218,384

The comparative year restatement relates to Job Retention Scheme income received in 2020/21 of £218,384 being reallocated from other income to grant income.

4 Charitable activities

	Unrestricted funds	Unrestricted funds	Unrestricted funds	Unrestricted funds
	Physiotherapy	**Supporting employment**	**Total 2022**	**Total 2021**
	£	**£**	**£**	**£**
Income within charitable activities	376,391	114,679	491,070	311,419

4 Charitable activities **(Continued)**

For the year ended 31 March 2021

	Physiotherapy	Supporting employment	Total
	£	£	£
Income within charitable activities	242,968	68,451	311,419
Analysis by fund			
Unrestricted funds	242,968	68,451	311,419

5 Fundraising events

	Unrestricted funds 2022	Unrestricted funds 2021
	£	£
Fundraising events	46,106	18,129

6 Investments

	Unrestricted funds 2022	Unrestricted funds 2021
	£	£
Interest receivable	232	403

7 Other income

	Unrestricted funds 2022	Unrestricted funds Restated 2021
	£	£
Other income	887	218

Other income of £887 (2021: £218) relates to a Feed-in Tariff (FIT) payment received from the charity's energy provider.

See note 3 for explanation of comparative year restatement.

7 **Other income** **(Continued)**

8 **Raising funds**

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Costs of generating donations and legacies and events		
Promotion	38,580	3,448
Staff costs	74,301	45,009
Share of support costs (see note 10)	3,614	4,804
	116,495	53,261

9 **Charitable activities**

	Physiotherapy	Advocacy and care support	Supporting employment	Training	Total 2022	Total 2021
	£	£	£	£	£	£
Staff costs	216,684	76,824	45,450	14,247	353,205	358,881
Share of support costs (see note 10)	78,456	255,461	130,353	19,244	483,514	455,044
Share of governance costs (see note 10)	2,136	2,136	2,136	2,136	8,544	10,396
	297,276	334,421	177,939	35,627	845,263	824,321
Analysis by fund						
Unrestricted funds	289,986	246,569	177,939	35,627	750,121	
Restricted funds	7,290	87,852	-	-	95,142	
	297,276	334,421	177,939	35,627	845,263	

For the year ended 31 March 2021

	Physiotherapy	Advocacy and care support	Supporting employment	Training	Total
	£	£	£	£	£
Staff costs	200,385	85,873	53,902	18,721	358,881
Share of support costs (see note 10)	46,764	272,567	113,789	21,924	455,044
Share of governance costs (see note 10)	2,599	2,599	2,599	2,599	10,396
	249,748	361,039	170,290	43,244	824,321
Analysis by fund					
Unrestricted funds	239,610	259,519	170,290	43,244	712,663
Restricted funds	10,138	101,520	-	-	111,658
	249,748	361,039	170,290	43,244	824,321

10 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	232,871	-	232,871	257,667	-	257,667
Depreciation	19,794	-	19,794	20,562	-	20,562
Utilities and communications	19,853	-	19,853	18,622	-	18,622
Travel	17,375	-	17,375	15,074	-	15,074
Printing	85,595	-	85,595	59,488	-	59,488
Maintenance	50,788	-	50,788	55,302	-	55,302
Insurance and general expenses	60,852	-	60,852	33,133	-	33,133
Audit fees	-	2,700	2,700	-	2,650	2,650
Accountancy	-	1,980	1,980	-	3,470	3,470
Legal and professional	-	3,864	3,864	-	4,276	4,276
	487,128	8,544	495,672	459,848	10,396	470,244
Analysed between						
Fundraising	3,614	-	3,614	4,804	-	4,804
Charitable activities	483,514	8,544	492,058	455,044	10,396	465,440
	487,128	8,544	495,672	459,848	10,396	470,244

Support costs are allocated on the basis of time spent/usage.
Governance costs are split equally between activities.

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year (2021: £nil) and no trustees were reimbursed expenses (2021: none).

12 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

	2022	2021
	£	£
Fees payable to the company's auditor for the audit of the company's annual accounts	2,700	2,650
All other non-audit services	1,980	3,470

13 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Charitable activities	27	28
Fundraising	3	3
Administration	1	1
	31	32

Employment costs	2022 £	2021 £
Wages and salaries	571,742	568,288
Social security costs	35,173	36,095
Other pension costs	53,462	57,174
	660,377	661,557

Redundancy payments of £695 (2021: £11,782) were paid in the year.

There were no employees whose annual remuneration was £60,000 or more (2021: none).

14 Tangible fixed assets

	Short leasehold property	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 April 2021	1,035,041	248,429	1,283,470
At 31 March 2022	1,035,041	248,429	1,283,470
Depreciation			
At 1 April 2021	367,431	238,974	606,405
Depreciation charged in the year	13,072	6,721	19,793
At 31 March 2022	380,503	245,695	626,198
Carrying amount			
At 31 March 2022	654,538	2,734	657,272
At 31 March 2021	667,610	9,455	677,065

All tangible assets are used in functions of the charity and are shown at written down cost. All material assets are used for direct charitable activities. The leasehold land and buildings are subject to a lease that has recently been renewed and will expire in August 2077.

15 Fixed asset investments

	Other investments
Cost or valuation	
At 1 April 2021 & 31 March 2022	9
Carrying amount	
At 31 March 2022	9
At 31 March 2021	9

Other investments comprise:	Notes	2022 £	2021 £
Investments in subsidiaries	16	9	9

16 Subsidiaries

Details of the charity's subsidiary at 31 March 2022 are as follows:

Name of undertaking and country of incorporation or residency		Nature of business	Class of shareholding	% Held Direct	% Held Indirect
NMC Trading Limited	England and Wales	Dormant	Ordinary	100.00	-

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(Loss) £	Capital and Reserves £
NMC Trading Limited	-	9

17 Financial instruments

	2022	2021
	£	£
Carrying amount of financial assets		
Debt instruments measured at cost	662,204	623,916
Equity instruments measured at cost	9	9
	662,213	623,925
Carrying amount of financial liabilities		
Measured at cost	12,172	10,555

18 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Trade debtors	121,113	47,499
Other debtors	5,404	1,770
Prepayments and accrued income	13,437	8,314
	139,954	57,583

19 Creditors: amounts falling due within one year

	Notes	2022	2021
		£	£
Other taxation and social security		11,628	9,090
Deferred income	20	66,336	40,794
Trade creditors		6,483	4,576
Amounts due to subsidiary undertakings		9	9
Accruals		5,680	5,970
		90,136	60,439

20 Deferred income

	2022	2021
	£	£
Total deferred income at 1 April 2021	40,794	864
Amounts received in year	66,336	40,794
Amounts credited to statement of financial activities	(40,794)	864
	66,336	40,794

21 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to the statement of financial activities in respect of defined contribution schemes was £53,462 (2021: £57,174).

22 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2020	Income	Expenditure	Balance at 1 April 2021	Income	Expenditure	Balance at 31 March 2022
	£	£	£	£	£	£	£
Physiotherapy fund	-	-	-	-	12,875	(7,290)	5,585
Support worker fund	-	-	-	-	21,165	(20,445)	720
Transition and development	6,000	69,573	(48,120)	27,453	39,954	(67,407)	-
National Lottery Community Fund	-	53,000	(53,000)	-	-	-	-
The National Lottery Reaching Communities Fund	-	10,138	(10,138)	-	-	-	-
	6,000	132,711	(111,258)	27,453	73,994	(95,142)	6,305

Physiotherapy fund - a core service of the NMC, this fund ensures the department has modern equipment with which to provide innovative and specialist treatments.

Support worker fund - this role provides a range of services including equipment and adaptation advice, guidance on benefits and work assistance, and emotional support in times of need.

Transition & Development Fund – meeting the growing demand from younger people, NMC now provides services to support them into adulthood, with independence, work readiness and personal growth being key aims.

The National Lottery Community Fund Coronavirus Community Support Fund provided funding for the return of Covid-19 safe services, specifically for specialist staff, PPE and additional costs incurred by changing delivery methods.

The National Lottery Reaching Communities Fund enables the provision of services to enhance social connectivity for people affected by neuromuscular conditions across the North West.

23 Analysis of net assets between funds

	Unrestricted funds 2022	**Restricted funds 2022**	**Total 2022**	Unrestricted 2021	Restricted funds 2021	Total 2021
	£	**£**	**£**	£	£	£
Fund balances at 31 March 2022 are represented by:						
Tangible assets	657,272	-	657,272	677,065	-	677,065
Investments	9	-	9	9	-	9
Current assets/(liabilities)	581,366	6,305	587,671	546,108	27,453	573,561
	1,238,647	6,305	1,244,952	1,223,182	27,453	1,250,635

24 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022	**2021**
	£	**£**
Within one year	1,196	703
Between two and five years	1,794	-
	2,990	703

25 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel, is as follows.

	2022	**2021**
	£	**£**
Aggregate remuneration	69,930	69,503

As at 31 March 2022, there is a creditor balance owing to the wholly owned subsidiary NMC Trading Limited of £9 (2021: £9).

There were no other related party transactions.

No guarantees have been given or received.

26 Company limited by guarantee

The Neuromuscular Centre is incorporated under the Companies Act as a company limited by guarantee. The liability of the members is limited to £1.

27	**Cash generated from operations**	**2022**	**2021**
		£	**£**
	Net income for the year (as per the statement of financial activities)	(5,683)	182,123
	Adjustments for:		
	Investment income recognised in statement of financial activities	(232)	(403)
	Depreciation of tangible fixed assets	19,794	20,562
	Movements in working capital:		
	(Increase)/decrease in debtors	(82,371)	5,340
	Increase/(decrease) in creditors	4,155	(8,002)
	Increase in deferred income	25,542	39,930
	Net cash provided by operating activities	(38,795)	239,550

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