Registered number: 02339750
Charity number: 801382

KENT NEURO THERAPY CENTRE LIMITED

(FORMERLY KENT MULTIPLE SCLEROSIS THERAPY CENTRE LTD)

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

KENT NEURO THERAPY CENTRE LIMITED
(A company limited by guarantee)

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KENT NEURO THERAPY CENTRE LIMITED

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees	Mr R Mason, Chair Mrs J Tompkins, Vice Chairman Mr J Limmer (resigned 31 July 2026) Mr J Tonkin Mrs A Foot Mr A Cleur (resigned 31 December 2025) Mr P Connolly (resigned 30 November 2025) Mrs I Neitsch (resigned 31 December 2025) Ms P Kersten (resigned 16 May 2025)
Company registered number	02339750
Charity registered number	801382
Registered office	Bradbury House Merton Lane (North) Canterbury Kent CT4 7DZ
Company secretary	Mr J Limmer
Chief executive officer	Ms H Coleman
Accountants	Magee Gammon Chartered Accountants Henwood House Henwood Ashford Kent TN24 8DH

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025**

The Trustees present their annual report together with the financial statements of the company for the 1 January 2025 to 31 December 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The charity is governed by its Memorandum and Articles of Association and aims to promote the relief of persons in the county of Kent who live with Multiple Sclerosis (MS) and other neurological conditions by any lawful means and in particular and without prejudice to the generality of the foregoing:

- to provide advice, guidance and moral and practical support for persons living with MS
- to provide therapy (including oxygen therapy) for persons living with MS or other similar symptoms or conditions

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities for achieving objectives

To ensure the charitable company's aims are met, the charitable company has a general policy to bring together persons living with MS and persons interested or more widely affected by MS.

The charitable company administers and equips a centre for the provision of therapies. "Active" members are required to pay for membership to the centre, thereafter full members are asked for a donation contributing to the operating costs/cost of therapy and associate members are required to pay a fixed charge albeit one well below the market rate. The centre also raises funds through events and donations.

The major source of funds comes from the enormous support that the charity receives from Trusts and Foundations without whom the centre would not exist.

There have been no material changes in these policies since the last report.

Achievements and performance

a. Review of activities

The charitable company has continued its main objective of providing a range of therapies, support and advice to those with MS, their families and carers. The Centre continues to provide a state of the art facility to its users and consequently the principal therapies of Physiotherapy & Hydrotherapy (and associated gym and classes), Complementary Therapies, Podiatry, Acupuncture and High Dose Oxygen Therapy have all remained in strong demand.

The Centre also continues to treat a range of non MS conditions with High Dose Oxygen Therapy including some life long conditions such as fibromyalgia, cancer, post operative wounds and sports injuries, the income from which assists in the subsidising of its services to members with MS.

In 2025 MS members were consulted regarding the integration of membership which would see stroke and Parkinson's users having equal access to the Centre and all 3 groups becoming neuro members. Furthermore a name change to the Kent Neuro Therapy Centre was proposed. On 11 September 2025 at an Extraordinary General Meeting, Members voted yes to these changes. From 1 January 2026 the Kent MS Therapy Centre will be rebranded and known as the Kent Neuro Therapy Centre and those living with MS, Parkinson's and Stroke survivors will have equal membership rights.

In 2025 the 3 year strategy – Towards 2027: Growing Stronger Together was published with all staff aligned to the objectives identified.

Continual investment in Centre staff and facilities has further strengthened the offering available to Centre users, in particular development of the Clinical team (physiotherapy) and associated therapy spaces.

As at the end of 2025 the Charity served 409 MS members and 311 Associate members (a total of 720 members). Forty seven of these members had experienced a stroke and 19 lived with Parkinson's. In terms of our direct beneficiaries, 632 individuals used one or more of our therapies and activities in 2025 (560 in 2024). Together, they attended 13,493 times.

At the start of 2025 the Centre experienced significant water damage on the ground floor due to a flood. This was as a result of a corroded pipe in the Oxygen wing toilet. All damage was repaired, fixtures and fittings replaced where necessary. This was covered by our buildings and contents insurance.

The Trustees wish to record their grateful thanks to our volunteers and others who willingly donate their time and services to our cause. Their wonderful support ensures that the centre continues to provide care and support to members and will continue to do so for the foreseeable future.

The Trustees would like the extend a specific thank you to the Frank Brake Charitable Trust, the William Brake Charitable Trust, Sport England, Clothworkers' Foundation, Sir Jules Thorn Charitable Trust, Roger de Haan Charitable Trust, Canterbury City Council RISE, the Souter Charitable Trust, the Meads Trust, Screwfix Foundation, The Loveday Charitable Trust and the Edward Gostling Foundation.

b. Public awareness

The Trustees and the Senior Leadership Team continue to promote awareness of the Centre within the local community.

Achievements and performance (continued)

c. Public benefit

The Trustees have complied with their duty to have regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

The activities of the charity are directed to providing significant support for those with MS and other similar conditions both through treatment and therapy, informal advice and peer support.

Any contribution made towards the running costs of the charity is at the discretion of the member with MS and all MS Members have the opportunity to benefit from the activities of the charity without charge. The balance of the running cost is subsidised through its fundraising and income generation activities.

d. Achievements and performance overview

Kent Neuro Therapy Centre continues to extend the scope of therapies on offer. In 2025, the charity delivered a total of 13,493 sessions of therapy. A summary is shown below.

Therapy Data	**Total Attendances**	**Total Distinct Attendees**	**Distinct MS Attendees**	**Distinct Associate Attendees**
Acupuncture	226	31	14	14
Ai Chi	47	9	4	5
APS	135	9	7	2
Aqua Circuits	21	4	2	2
Aqua Yoga	686	46	22	20
Art Workshop	143	7	-	7
Balance Warrior	179	22	11	8
Boxfit	193	27	16	10
Counselling	88	18	13	2
Fit Pump	7	3	2	1
Gym Session	1,594	100	59	33
HIIT	117	18	12	6
Hydrotherapy	1,259	117	47	63
Leisure Swim	213	29	9	18
Massage / Reflexology	2,063	203	106	73
Melody Singers	112	11	7	3
Oxygen Therapy	4,685	355	108	230
Physio Assessment	111	104	44	48
Physio Treatment	474	87	44	37
Pilates	353	28	16	11
Podiatry	166	51	33	12
Sound Healing	2	2	2	-
Strength In Unity Support Group	172	18	11	7
Stretch N Flex	123	23	13	9
Yoga	324	23	15	8
Total 2025	**13,493**	**632***	**229***	**348***
Total 2024	***12,257***	***551****	***259****	***292****

* This is the total distinct members over all therapies. A member may have accessed multiple therapies but that person will only be counted once in the total distinct count. Therefore the sum of the distinct attendees will not equal the distinct total.

As we attract more Members with MS and extend our therapy offering the level of subsidy required to support our therapies increases. Fundraising and sustainable income generation becomes ever more important.

Achievements and performance (continued)

e. Fundraising and income generation

	Endowment Funds 2025	Restricted Funds 2025	Unrestricted Funds 2025	Total Funds 2025	Total Funds 2024
Donations and legacies	-	82,540	490,916	573,456	701,290
Charitable activities	-	-	17,014	17,014	31,576
Other trading activities	-	-	135,594	135,594	118,785
Investments	1,306	-	1,375	2,681	3,176
Other income	-	-	53,398	53,398	3,004
Total income	**£1,306**	**£82,540**	**£698,297**	**£782,143**	**£857,831**

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The charitable company has maintained a tight control on expenditure throughout the year. It seeks to maintain a reserve account which is equivalent to 3 months running costs, whilst recognising that after a challenging year, it will take time to build reserves to this level.

General review

Incoming resources for the year amounted to £782,143 (2024 - £857,831) with expenditure totalling £799,494 (2024 - £764,029) resulting in a deficit of £17,351 (2024 - a surplus of £93,802).

It is the Trustees intention to apply all funds received in any one year whilst maintaining an appropriate level of unrestricted reserves in accordance with the policy.

The charity is grateful to its staff, therapists and volunteers who have assisted with income generating activities.

Restricted funds for specific projects have been received during the year from the following sources:

Restricted funds received in 2025	Amount	Purpose
The Childwick Trust	£12,500	Physio and hydrotherapy
The Hospital Saturday Fund	£2,000	Physio and hydrotherapy
The Beerling Foundation	£1,200	Physio and hydrotherapy
The James Tudor Foundation	£10,000	Physio and hydrotherapy
Kent Community Foundation	£7,000	Physio and hydrotherapy
Canterbury City Council (CANTCC)	£3,750	Physio and hydrotherapy
Kent Community Foundation - Roger de Haan	£5,000	Physio and hydrotherapy
The Screwfix Foundation	£4,200	Gym flooring
William Brake Foundation	£15,000	Hydrotherapy
Sir Jules Thorn SJTCT	£3,000	Physio
M&G Prudential Community fund	£1,000	Physio and hydrotherapy
Arnold Clark Community Fund	£1,000	Oxygen Therapy
EF and MG Hall Charitable Trust	£1,000	Physio and hydrotherapy
Charlotte Marshall Charitable Trust	£490	Physio and hydrotherapy
Jan Parsons	£1,607	Gym Equipment
Souter Charitable Trust	£2,500	Physio and hydrotherapy
Sir James Roll	£1,000	Physio and hydrotherapy

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 5 March 1993. The company is a registered charity, number 801382.

The principal object of the company is the provision of services and support to aid and improve the condition of those living with Multiple Sclerosis.

b. Methods of appointment or election of Trustees

Trustees are appointed or reappointed at the Company Annual General Meeting and, under the Articles of Association, hold office for a term of three years and are eligible for re-election for a maximum of three terms with the option to extend this in special circumstances.

c. Organisational structure and decision-making policies

The board of trustees is responsible for governance of the charity and generally meets every month. The board sets the strategic direction and policy for the charity, agrees an annual budget, and monitors performance against it. The day to day management of the Centre is the responsibility of the Executive team.

d. Risk management

The Trustees have assessed the major risks to which the company is exposed, those related to the operations and finances of the company and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

The support we have had from our donors and sponsors has been unparalleled and very much appreciated; the centre remains in reasonable financial health considering the challenges imposed on fund raising.

We remain confident as Trustees that the centre will continue to improve and grow to better support the lives of people living with MS in Kent.

Future developments

Kent MS Therapy Centre rebranded on 1 January 2026 to the Kent Neuro Therapy Centre. The Centre will continue to provide expert, personalised therapies for people living with neurological and long-term conditions including multiple sclerosis, Parkinson's and stroke. We will continue to ensure that more people in Kent with neurological conditions are aware of the Centre and understand how it can help. Activities towards this aim include collaboration with existing MS, stroke and Parkinson's support groups such as the MS Society, MS Trust, Stroke Association and Parkinson's UK as well as profile raising amongst NHS specialised groups and clinicians and more effective use of social media, along with continued relationships with mainstream media.

Our strategy Towards 2027: Growing Stronger Together is built on four pillars:

1. Our Priorities
2. Member Experience
3. Our Way
4. Our Team

Together with their teams, the leadership team have achieved all objectives set for 2025 in each of the 4 pillars.

Collaboration with Canterbury Christ Church University continues to strengthen, in particular with regards to student placements which include Physiotherapy and Occupational Therapy.

The Centre has been identified as 1 of 4 data collection sites for the national Refuel MS study which is being led by King's College London and support by the NIHR and MS Society. Relevant clinical staff will be trained to assist in the delivery of this study.

Our Mission

"Improving the lives of those living with MS in Kent"

The Centre aims to radically improve the lives of those with Multiple Sclerosis, their families and those who care for them.

We aim to:

1. Provide a range of complementary therapies and specialist clinics,
2. Give advice, support and information to those living with MS, their carers and families, in an environment which encourages mutual support and friendship,
3. Be a Centre of Excellence which enables self-management of the condition,
4. Welcome people throughout Kent.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company 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 Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 company will continue in business.

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

Approved by order of the members of the board of Trustees and signed on their behalf by:

Mr R Mason
(Chair of Trustees)
Date: 17 August 2026

KENT NEURO THERAPY CENTRE LIMITED

(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Independent examiner's report to the Trustees of Kent Neuro Therapy Centre Limited ('the company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 December 2025.

Responsibilities and basis of report

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Signed: Dated: 17 August 2026

Roland Parry FCA

Magee Gammon
Chartered Accountants

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Endowment funds 2025 £	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income and endowments from:						
Donations and legacies	3	-	82,540	490,916	573,456	*706,195*
Charitable activities	4	-	-	17,014	17,014	*31,576*
Other trading activities	5	-	-	135,594	135,594	*113,880*
Investments	6	1,306	-	1,375	2,681	*3,176*
Other income	7	-	-	53,398	53,398	*3,004*
Total income and endowments		1,306	82,540	698,297	782,143	*857,831*
Expenditure on:						
Raising funds	8	-	-	145,940	145,940	*137,147*
Charitable activities	9	-	113,204	540,350	653,554	*626,882*
Total expenditure		-	113,204	686,290	799,494	*764,029*
Net income/(expenditure)		1,306	(30,664)	12,007	(17,351)	*93,802*
Transfers between funds	19	(36,196)	15,912	20,284	-	*-*
Net movement in funds		(34,890)	(14,752)	32,291	(17,351)	*93,802*
Reconciliation of funds:						
Total funds brought forward		141,196	32,671	1,486,874	1,660,741	*1,566,939*
Net movement in funds		(34,890)	(14,752)	32,291	(17,351)	*93,802*
Total funds carried forward		106,306	17,919	1,519,165	1,643,390	*1,660,741*

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

The notes on pages 13 to 30 form part of these financial statements.

KENT NEURO THERAPY CENTRE LIMITED

(A company limited by guarantee)
REGISTERED NUMBER: 02339750

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note		2025 £		2024 £
Fixed assets					
Tangible assets	14		**1,438,913**		*1,441,467*
Current assets					
Debtors	15	**22,903**		*17,910*	
Cash at bank and in hand		**242,403**		*272,597*	
		265,306		*290,507*	
Current liabilities					
Creditors: amounts falling due within one year	16	**(38,736)**		*(28,357)*	
Net current assets			**226,570**		*262,150*
Creditors: amounts falling due after more than one year	17		**(22,093)**		*(42,876)*
Total net assets			**1,643,390**		*1,660,741*
Charity funds					
Endowment funds	19		**106,306**		*141,196*
Restricted funds	19		**17,919**		*32,671*
Unrestricted funds	19		**1,519,165**		*1,486,874*
Total funds			**1,643,390**		*1,660,741*

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Mr R Mason
(Chair of Trustees)
Date: 17 August 2026

The notes on pages 13 to 30 form part of these financial statements.

KENT NEURO THERAPY CENTRE LIMITED

(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	*2024* *£*
Cash flows from operating activities		
Net cash used in operating activities	**(6,734)**	*122,192*
Cash flows from investing activities		
Purchase of tangible fixed assets	**(4,486)**	-
Net cash (used in)/provided by investing activities	**(4,486)**	-
Cash flows from financing activities		
Repayments of borrowing	**(18,974)**	*(13,327)*
Net cash used in financing activities	**(18,974)**	**(13,327)**
Change in cash and cash equivalents in the year	**(30,194)**	**108,865**
Cash and cash equivalents at the beginning of the year	**272,597**	*163,732*
Cash and cash equivalents at the end of the year	**242,403**	*272,597*

The notes on pages 13 to 30 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. General information

The Kent Neuro Therapy Centre Limited is a private company, limited by guarantee, incorporated in England and Wales. The company registration number is 02339750.

The registered office address is Bradbury House, Merton Lane (North), Canterbury, Kent, CT4 7DZ.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

Kent Neuro Therapy Centre Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the company, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, as below.

Depreciation is provided on the following basis:

Buildings	-	2% straight line basis
Plant and machinery	-	10% straight line basis
Fixtures and fittings	-	20% reducing balance basis
Computer equipment	-	33% straight line basis

2.6 Debtors

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

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. Accounting policies (continued)

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

2.11 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Endowment funds 2025 £	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Donations	-	13,900	99,783	**113,683**	*294,800*
Legacies	-	-	15,644	**15,644**	*3,549*
Grants	-	68,640	114,284	**182,924**	*186,782*
Treatment donations	-	-	261,205	**261,205**	*221,064*
	-	82,540	490,916	**573,456**	*706,195*
Total 2024	*175,000*	*81,678*	*449,517*	*706,195*	

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Membership subscriptions	17,014	**17,014**	*20,835*
Rental income	-	**-**	*10,741*
	17,014	**17,014**	*31,576*
Total 2024	*31,576*	*31,576*	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Fundraising events	80,718	**80,718**	*67,041*
Sale of goods and literature	54,876	**54,876**	*46,839*
	135,594	**135,594**	*113,880*
Total 2024	*113,880*	*113,880*	

6. Investment income

	Endowment funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Bank interest receivable	1,306	-	**1,306**	*1,196*
Investment income	-	1,375	**1,375**	*1,980*
	1,306	1,375	**2,681**	*3,176*
Total 2024	*1,196*	*1,980*	*3,176*	

7. Other incoming resources

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income generated from solar panels	2,550	**2,550**	*3,004*
Proceeds from insurance claims	50,848	**50,848**	*-*
	53,398	**53,398**	*3,004*
Total 2024	*3,004*	*3,004*	

8. Expenditure on raising funds

Fundraising expenses

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Allocated centrally incurred fundraising and governance costs	145,940	**145,940**	*137,147*
Total 2024	*137,147*	*137,147*	

9. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £	*Total 2024 £*
Charitable activities	113,204	540,350	**653,554**	*626,882*
Total 2024	*106,811*	*520,071*	*626,882*	

10. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	*Total funds 2024 £*
Charitable activities	332,239	321,315	**653,554**	*626,882*
Total 2024	*319,813*	*307,069*	*626,882*	

Analysis of direct costs

	Activities 2025 £	Total funds 2025 £	*Total funds 2024 £*
Wages and salaries	152,422	**152,422**	*117,141*
Maintenance of equipment and buildings	30,003	**30,003**	*34,584*
Oxygen	22,238	**22,238**	*24,847*
Physiotherapy, reflexology and counselling	90,950	**90,950**	*99,579*
Training courses	7,144	**7,144**	*3,896*
Depreciation	26,970	**26,970**	*37,498*
Governance costs	2,512	**2,512**	*2,268*
	332,239	**332,239**	*319,813*
Total 2024	*319,813*	*319,813*	

10. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

Analysis of support costs

	Activities 2025 £	Total funds 2025 £	*Total funds 2024 £*
Wages and salaries	161,738	**161,738**	*169,296*
Travelling expenses	2,955	**2,955**	*2,232*
Cleaning and general costs	58,542	**58,542**	*35,079*
Printing, postage, stationery and copies	1,286	**1,286**	*1,950*
Advertising and recruitment	566	**566**	*857*
Telephone	6,930	**6,930**	*7,043*
Insurance	18,484	**18,484**	*9,206*
Rent and rates	5,295	**5,295**	*5,125*
Light and heat	20,944	**20,944**	*19,913*
Licences and subscriptions	24,173	**24,173**	*22,312*
Bank charges	3,750	**3,750**	*3,837*
Computer and website expenses	8,167	**8,167**	*19,671*
Sundry expenses	1,327	**1,327**	*962*
Loan charges and interest	275	**275**	*5,923*
Professional fees	6,883	**6,883**	*3,663*
	321,315	**321,315**	*307,069*
Total 2024	*307,069*	*307,069*	

Analysis of fundraising costs

	2025 £	*2024 £*
Wages and salaries	**112,638**	*99,348*
Fundraising expenditure	**32,942**	*35,894*
Cost of goods sold	**360**	*1,905*
	145,940	*137,147*

11. Independent examiner's remuneration

	2025 £	*2024 £*
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	**2,512**	*2,268*

12. Staff costs

	2025 £	*2024 £*
Wages and salaries	**385,875**	*353,705*
Social security costs	**32,599**	*24,543*
Contribution to defined contribution pension schemes	**8,324**	*7,537*
	426,798	*385,785*

The average number of persons employed by the company during the year was as follows:

	2025 No.	*2024 No.*
Employees	**16**	*16*

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025 No.	*2024 No.*
In the band £60,001 - £70,000	**1**	*1*

The key management personnel of the company comprise the Trustees and the Chief Executive. The total employee benefits of the key management personnel of the Charity was £65,422 (2024 - £63,750).

13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2024 - £NIL)*.

During the year ended 31 December 2025, no Trustee expenses have been incurred *(2024 - £NIL)*.

14. Tangible fixed assets

	Long-term leasehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation					
At 1 January 2025	**1,684,438**	**158,186**	**75,973**	**52,406**	**1,971,003**
Additions	**-**	**1,553**	**19,930**	**2,933**	**24,416**
At 31 December 2025	**1,684,438**	**159,739**	**95,903**	**55,339**	**1,995,419**
Depreciation					
At 1 January 2025	**282,137**	**134,378**	**63,388**	**49,633**	**529,536**
Charge for the year	**23,410**	**(3,043)**	**4,451**	**2,152**	**26,970**
At 31 December 2025	**305,547**	**131,335**	**67,839**	**51,785**	**556,506**
Net book value					
At 31 December 2025	**1,378,891**	**28,404**	**28,064**	**3,554**	**1,438,913**
At 31 December 2024	*1,402,301*	*23,808*	*12,585*	*2,773*	*1,441,467*

15. Debtors

	2025 £	*2024 £*
Due within one year		
Trade debtors	**4,072**	*4,351*
Prepayments and accrued income	**18,831**	*13,559*
	22,903	*17,910*

16. Creditors: Amounts falling due within one year

	2025 £	2024 £
Other loans	**16,407**	*14,598*
Trade creditors	**3,788**	*10,218*
Other creditors	**1,496**	*1,206*
Accruals and deferred income	**17,045**	*2,335*
	38,736	*28,357*

17. Creditors: Amounts falling due after more than one year

	2025 £	2024 £
Other loans	**22,093**	*42,876*

18. Financial instruments

	2025 £	2024 £
Financial assets		
Financial assets measured at fair value through income and expenditure	**242,403**	*272,597*

Financial assets measured at fair value through income and expenditure comprise of cash at bank and in hand.

19. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2025 £
Unrestricted funds					
Designated funds					
Designated Funds	1,441,467	-	-	(2,554)	1,438,913
General funds					
General Funds	45,407	698,297	(686,290)	22,838	80,252
Total Unrestricted funds	1,486,874	698,297	(686,290)	20,284	1,519,165
Endowment funds					
Expendable endowment funds	140,000	-	-	(35,000)	105,000
Bank interest attributable	1,196	1,306	-	(1,196)	1,306
	141,196	1,306	-	(36,196)	106,306
Restricted funds					
Counselling	2,430	-	(2,430)	-	-
Other	-	11,419	(37,537)	35,000	8,882
Oxygen Therapy	-	2,481	(2,481)	-	-
Physiotherapy and Hydrotherapy	30,241	68,640	(70,756)	(19,088)	9,037
	32,671	82,540	(113,204)	15,912	17,919
Total of funds	1,660,741	782,143	(799,494)	-	1,643,390

19. Statement of funds (continued)

Physiotherapy and Hydrotherapy

The balance of funds donated last year from the MS Awareness Week of £333 was utilised during the year.

The balance of funds donated last year by Garfield Weston Foundation of £12,774 was utilised during the year.

The balance of funds donated last year by Big Give Christmas Challenge 2024 of £7,130 was utilised during the year.

The balance of funds donated last year by The February Foundation of £5,000 was utilised during the year.

The balance of funds donated last year by The Lawson Trust of £5,000 was utilised during the year.

The balance of funds donated last year by Auction income of £3 was utilised during the year.

EF & MG Hall Charitable Trust donated £1,000. This was utilised during the year.

The Chadwick Trust donated £12,500. This was utilised during the year.

Hospital Saturday Fund donated £2,000. This was utilised during the year.

Beerling Foundation donated £1,200. This was utilised during the year.

Charlotte Marshall Charitable Trust donated £490. This was utilised during the year.

James Tudor Foundation donated £10,000. This was utilised during the year.

Kent Community Foundation donated £7,000. Of this, £2,957 was utilised during the year and £4,043 has been carried forward.

Souter Charitable Trust donated £2,500. Of this, £2,471 was utilised during the year and £29 has been carried forward.

William Blake Foundation donated £15,000. Of this, £14,717 was utilised during the year and £283 has been carried forward.

The Sir James Roll Charitable Trust donated £1,000. Of this, £852 was utilised during the year and £148 has been carried forward.

The Screwfix Foundation donated £4,200. This has been carried forward.

The Roger De Haan Charitable Trust donated £5,000. This was utilised during the year.

Canterbury City Council donated £3,750. This was utilised during the year.

The Sir Jules Thorn Charitable Trust donated £3,000. This was utilised during the year.

Oxygen Therapy

Arnold Clark Community Foundation donated £1,000. This was utilised during the year.

Anonymous individuals donated £1,481. This was utilised during the year.

Counselling

The balance of funds donated last year by Social Enterprise Kent of £2,430 was utilised during the year.

19. Statement of funds (continued)

Other

Anonymous individuals donated £11,419. Of this £2,537 was utilised during the year and £8,882 has been carried forward.

The Edward Gostling Fund donated endowment funds of £175,000 in the year ended 31 December 2024. The funds are to be utilised over 5 years and are expendable. During the year £35,000 was transferred to restricted funds and was utilised, leaving £105,000 to be carried forward.

Designated fund

This fund has been set aside to cover the investment in fixed assets. The transfers between this fund and the general fund is for the movement in the value of the fixed assets up to the year end date.

19. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2024 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 December 2024* £
Unrestricted funds					
Designated funds					
Designated Funds	1,467,241	-	-	(25,774)	1,441,467
General funds					
General Funds	76,894	599,957	(657,218)	25,774	45,407
Total Unrestricted funds	1,544,135	599,957	(657,218)	-	1,486,874
Endowment funds					
Expendable endowment funds	-	175,000	-	(35,000)	140,000
Bank interest attributable	-	1,196	-	-	1,196
	-	176,196	-	(35,000)	141,196

	Balance at 1 January 2024 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 December 2024* £
Restricted funds					
Complementary Therapies	-	452	(452)	-	-
Counselling	4,000	4,905	(6,475)	-	2,430
Other	2,229	10,413	(47,642)	35,000	-
Physiotherapy and Hydrotherapy	16,575	65,908	(52,242)	-	30,241
	22,804	81,678	(106,811)	35,000	32,671
Total of funds	1,566,939	857,831	(764,029)	-	1,660,741

20. Summary of funds

Summary of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2025 £
Designated funds	1,441,467	-	-	(2,554)	1,438,913
General funds	45,407	698,297	(686,290)	22,838	80,252
Endowment funds	141,196	1,306	-	(36,196)	106,306
Restricted funds	32,671	82,540	(113,204)	15,912	17,919
	1,660,741	782,143	(799,494)	-	1,643,390

Summary of funds - prior year

	Balance at 1 January 2024 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 31 December 2024 £*
Designated funds	*1,467,241*	*-*	*-*	*(25,774)*	*1,441,467*
General funds	*76,894*	*599,957*	*(657,218)*	*25,774*	*45,407*
Endowment funds	*-*	*176,196*	*-*	*(35,000)*	*141,196*
Restricted funds	*22,804*	*81,678*	*(106,811)*	*35,000*	*32,671*
	1,566,939	*857,831*	*(764,029)*	*-*	*1,660,741*

21. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Endowment funds 2025 £	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	-	1,438,913	**1,438,913**
Current assets	106,306	17,919	141,081	**265,306**
Creditors due within one year	-	-	(38,736)	**(38,736)**
Creditors due in more than one year	-	-	(22,093)	**(22,093)**
Total	106,306	17,919	1,519,165	**1,643,390**

21. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Endowment funds 2024 £	*Restricted funds 2024 £*	*Unrestricted funds 2024 £*	*Total funds 2024 £*
Tangible fixed assets	*1,441,467*	*-*	*-*	*1,441,467*
Current assets	*116,640*	*32,671*	*141,196*	*290,507*
Creditors due within one year	*(28,357)*	*-*	*-*	*(28,357)*
Creditors due in more than one year	*(42,876)*	*-*	*-*	*(42,876)*
Total	*1,486,874*	*32,671*	*141,196*	*1,660,741*

22. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	*2024 £*
Net income/expenditure for the year (as per Statement of Financial Activities)	**(17,351)**	*93,802*
Adjustments for:		
Depreciation charges	**25,035**	*37,498*
Increase in debtors	**(4,993)**	*(2,599)*
Increase in creditors	**8,570**	*5,215*
Net cash provided by operating activities	**11,261**	*133,916*

23. Analysis of cash and cash equivalents

	2025 £	*2024 £*
Cash in hand	**242,403**	*272,597*
Total cash and cash equivalents	**242,403**	*272,597*

24. Analysis of changes in net debt

	At 1 January 2025 £	Cash flows £	At 31 December 2025 £
Cash at bank and in hand	272,597	(30,194)	242,403
Debt due within 1 year	(14,598)	(1,809)	(16,407)
Debt due after 1 year	(42,876)	20,783	(22,093)
	215,123	(11,220)	203,903

25. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £8,324 (2024 - £7,537). Contributions totalling £nil (2024 - £nil) were payable to the fund at the balance sheet date and are included in creditors.

26. Operating lease commitments

At 31 December 2025 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	*2024 £*
Not later than 1 year	1,000	*1,000*
Later than 1 year and not later than 5 years	4,000	*4,000*
Later than 5 years	113,000	*114,000*
	118,000	*119,000*

27. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while they are a member, or within one year after they cease to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before they cease to be a member.

28. Related party transactions

The company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the company at 31 December 2025.