

Revive MS Support

Report and Financial Statements for the year ended 31 March 2019

**Charity number: SC022886
Company number: SC152198**

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Revive MS Support

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Revive MS Support

REFERENCE and ADMINISTRATIVE DETAILS

Charity Name	Revive MS Support
Charity Registration Number	SC022886
Company Registration Number	SC152198
Trustees	Hilary Davison (Chair) John Stuart Elaine Green Alan Russell Lesley Best Catherine McGee (appointed 12/07/2018) Michael Cunningham (appointed 12/07/2018) Kirstin Coyle (appointed 12/07/2018) Patrick McCormack (resigned 24/05/2018) Andrew F. Speedie (term up 30/08/2018) Prof Margaret Smith OBE (term up 29/11/2018) Susan Drummond (resigned 29/11/18) Kimberly A. Hamilton (term up 28/02/2019)
Company Secretary	Iain Morrison
Senior Management	Iain Morrison CEO Elinor Waiters (Finance & Facilities Senior Manager) Angela Feherty (Liaison & Development Senior Manager) Margaret Campbell (Clinical Manager)
Principal Office and Registered Office	29 Dava Street Glasgow G51 2JA
Website	www.revivemssupport.org.uk
Auditors	Alexander Sloan Chartered Accountants 180 St Vincent Street Glasgow G2 5SG
Bankers	Bank of Scotland 167-201 Argyle Street Glasgow G2 8BU
Solicitors	Cochran Dickie 21 Moss Street Paisley PA1 1BX

**Revive MS Support
Trustees' Annual Report
For the year ended 31 March 2019**

The Trustees present their report and the financial statements of the charity for the year ended 31 March 2019. This has been another successful year for the organisation. The impact of that strategic decision to relocate to a new Centre in 2016 continues to be reflected in this year's report.

This year our effective and long standing Chair and Treasurer both stood down from office after completing their terms, however our skill-based recruitment policy and succession planning approach has enabled us to recruit high calibre trustee replacements.

Forward financial planning and continual monitoring provides the basis for sustainability with the year-end accounts in a healthy position. We continue to acknowledge that accessing revenue and unrestricted income as being key as we move forward.

Trustees

The Directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. The Trustees serving during the year and since the year end are detailed on page 1.

OBJECTIVES AND ACTIVITIES

Charitable Objectives

To aid and improve the condition of people affected by multiple sclerosis and to bring relief to people affected by multiple sclerosis by any lawful means and in furtherance thereof but not otherwise:-

- o by bringing together persons affected by multiple sclerosis, their carers, family and friends and persons interested in multiple sclerosis;
- o by providing advice guidance and moral and practical support for persons suffering from multiple sclerosis;
- o by providing therapies in accordance with established protocols and guidelines;
- o by providing and equipping and administering centres for the provision of therapies and other beneficial services for people affected by multiple sclerosis;
- o generally to do all such things as shall further these aims and objects;

Who we are:

Revive MS Support is an independent Scottish charity founded in 1984 to address the unmet need for support and care amongst people affected by Multiple Sclerosis. We have evolved into a model organisation, operating a bespoke Centre in Glasgow which provides multiple forms of clinical therapy and support under one roof. Revive is also a teaching facility offering accredited condition-specific education programmes for students in Nursing, Physiotherapy and Occupational Therapy. Our specialist staff team of over 30 professionals works in partnership with other organisations across health and social care to deliver a holistic person-centred approach for our clients and their families. This ethos is extended to a network of outreach clinics around the West of Scotland.

Our Mission Statement:

We are Scotland's leading provider of support for people living with MS and their families.

As a Centre of Excellence, we aim to be the main driver of new and improved services setting new standards for MS care across Scotland so that our clients' resilience and wellbeing are maximised.

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ACHIEVEMENTS and PERFORMANCE

Our clients continue to be the focus of all our services and activities. We continue striving to empower those affected by Multiple Sclerosis by providing information, support, therapies, and advice about the condition from time of diagnosis and throughout the disease spectrum and to accompany them on their individual guided journey. On average between 350 and 400 clients access our services on a weekly basis.

Our MS Nurse Specialists along with a dedicated staff team are pivotal in providing a greater understanding of the condition. By adopting a holistic, collaborative and co-ordinated approach we help those individuals, where possible, to reach their goals of self-management. Revive also exists to provide on-going support to carers, at a one to one emotional level, or in practical ways by organising groups and classes addressing the various challenges they face. We are indebted to the many volunteers who help us in different ways and who come from a number of backgrounds.

Clients, carers, donors, and corporates all volunteer to ensure that Revive continues to flourish. Tribute must be paid to our staff team who display professionalism and commitment on a daily basis, while dealing with the emotional challenges that they often encounter due to the nature of the services they provide.

Our main services include:

- MS Specialist Nurse who is the first point of contact for new clients assessing their needs and in consultation agreeing their care needs. The Nurse along with the clinical team continually review the clients journey making adjustments as required to ensure effective continuity of care
- The Physiotherapy Team provides 13 types of Physio-based Rehabilitation, covering all levels of ability
- Speech & Language Therapy, Continence Support, Cognitive Behavioural Therapy, Counselling/Mindfulness, Podiatry and an over-subscribed Welfare & Benefits service
- Group Support – including Making Sense of MS (for those newly diagnosed, their families and carers), Memory Matters, Fatigue Management and a Carers' Group
- Digesting Science – an interactive introduction focusing on families with children to the symptoms of Multiple Sclerosis and the challenges faced with living with the condition

These services place particular emphasis on self-management, signposting clients to local Live Active Programmes, Vitality Classes, Pilates and other provision, in their own communities, assuming they have reached an appropriate stage.

We also harness other community assets, through strong links to MS Community Teams (Chronic Disease Management and Community Rehabilitation) and to organisations such as Momentum Skills – this ensures that we are aware of, and connected to, local services and that people with MS in the most-deprived communities are, in turn, referred to us for support.

Our Strategic and Clinical Plans identify the strategic objectives that have a clear focus on:

- **Awareness of our services** – we have greatly extended our engagement in MS networks, and are currently examining the feasibility of other new forms of outreach that support people with MS who are “invisible” i.e. support for the many who come to us looking for help, who have not been diagnosed yet but have suspected MS; a bespoke City centre outreach service to the commuting business community.
- **Disseminating knowledge and expertise in MS** – one of our MS Nurses organised the first national conference on MS for Primary Care professionals, in 2018;
- **Involved in significant research projects** focused on the causes of MS and on improving the treatment and care of those affected, including: The International Microbiome Study, with The Anne Rowling Centre for Regenerative Medicine, in Edinburgh; a new collaboration with the Bristol Speech & Language Therapy Research Unit and Glasgow University investigating novel approaches to MS-related speech impairment.
- **Welfare & benefits support** – Revive helps 500 people per annum with: personal budgeting; pensions; employment; critical illness; Motability, etc.

Revive will look to assist health-boards in the implementation of new standards of care and support for people with neurological conditions (including MS), based on the considerable disparity in national standards highlighted in a 2018 Scottish Government report on National Standards. Together with our role in helping to influence and shape the First

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ACHIEVEMENTS and PERFORMANCE (cont...)

National Action Plan on Neurological Conditions in Scotland, through the National Advisory Committee for Neurological Conditions, we are well positioned to make a significant contribution in the delivery of the action plan's commitments.

This year saw the implementation of Revive's new Clinical Strategy developed to provide a framework for the delivery of sustainable, quality clinical services to maximise the health and wellbeing of our clients.

A number of factors influenced the requirement for a new Clinical Strategy:

- the opportunities provided by the enhanced facilities at our new Centre
- the ongoing development of drug treatments in MS which will have a long-term impact on clinical services required by clients
- increasing opportunities to access innovative technological options to support data collection analysis and service delivery. It requires to be flexible, innovative and responsive and reflective of the mission, values and aims of Revive MS Support.

Desired outcomes are identified within the strategy, and will be achieved by fulfilling four specific themes:

Strategic Theme One: To Review and Develop Internal Processes to Support the Delivery of Clinical Services

Strategic Theme Two: To Develop Optimum Clinical Services to Maximise the Health and Wellbeing of Clients

Strategic Theme Three: To Develop Improved Clinical Communication

Strategic Theme Four: Partnership: To Continue to Develop and Enhance Clinical Partnerships

To ensure the continued clinical professionalism and reputation of Revive, and to meet increasing and evolving service delivery, an experienced Clinical Manager was recruited in December.

Partnerships with funders

- **NHS Greater Glasgow & Clyde** – is our main stakeholder and provides some statutory funding to deliver MS therapies and support at the main Centre in Govan and a weekly clinic in Cathcart. For the first time ever Revive has had to go through a rigorous tendering process to secure this contract. However the benefit of this process is that the contract is for 2 years with the potential of a negotiated extension of a further 2 years. This provides a degree of financial security for the organisations going forward and allows for longer term planning to be possible.
- **NHS Lanarkshire** - part funding of the Carluke outreach clinic and very close links with the MS nurse and Consultant Neurologist.
- **South Lanarkshire Social Work Department** – part funding of Hamilton outreach clinic.
- **Private Trusts & Foundations** – The Robertson Trust and RS Macdonald Charitable Trust have long supported Revive with revenue funding. The Robertson Trust has provided funding of our post of Outreach Co-ordinator. The R S Macdonald Charitable Trust has committed to significant core funding over the coming two years. Other main funders include The Big Lottery, Hugh Fraser Foundation, Endrick Trust, Pixel Fund, Stafford Trust. Smaller awards were received from numerous other trusts providing invaluable income for the charity.
- **Corporate Support** – We are grateful for the financial and the support in kind that we received from the following pharmaceutical companies that provide treatments for MS: Biogen Idec, Sanofi Genzyme & MERCK UK. Local corporate support has been provided by Cochran Dickie Solicitors, MAST Architects, Mercurytide, Morgan Stanley, Tangible Stationery, BOLT Learning, Goldcraft Jewellers, The Good Spirit Company, Pickled Ginger, Ashoka Cookschool, Glasgow Creative, ATG and BT Sport.

Partnership with other charities

- **MS Society Scotland** – Revive MS Support is promoted by the Society as the leading provider of therapeutic services for people affected by MS in the West of Scotland.
- **Neurological Alliance of Scotland** – our CEO is a member of the executive.
- **MSNTC** – we are full members of the MS National Therapy Centres organisation. One of our Senior Managers is a Trustee.
- **The Health & Social Care Alliance** – we are members and contribute to the various consultation processes that The Alliance undertakes to represent the views of our clients.

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Partnership with Statutory Bodies

- **Scottish Government:** Parliamentary Cross Party Group on MS - comprises leading MS charities, MS professionals, researchers and people living with the condition. Revive continues to make major contributions within this forum.
- **Queen Elizabeth University Hospital** - Revive clinicians work closely with the MS nurses, physiotherapists and consultants.

PLANS FOR FUTURE PERIODS

The Fundraising Strategy introduced this year to diversify and maximise our funding streams has been a success. Targets are set on an annual basis and one of our Senior Managers meets with the Fundraising Team on a monthly basis to monitor progress.

The following Objectives for year 2 have been identified:

- Objective 1: Ongoing review of fundraising leadership, coordination and communication
- Objective 2: Raise £210,000 in grants from Trusts & Foundations, Companies and Statutory bodies
- Objective 3: Raise £60,000 from Revive led events in Year 1
- Objective 4: Develop individual good-will fundraising achieving £30,000
- Objective 5: Continue to develop the web site as a fundraising platform
- Objective 6: Launch a legacy appeal
- Objective 7: Continue to develop e-tapestry (our CRM system) as an integrated fundraising tool

The above Objectives provide the focus for the organisation to achieve identified funding needs. The newly created post, Head of Fundraising & Communications strengthens the team and provides direction and management.

GDPR

The way in which personal data is used and protected changed in May 2018. In response to the changing landscape, the EU updated the current Data Protection Directive with the **General Data Protection Regulation (GDPR)**. For a medium size charity with limited resources the additional work required to ensure compliance was significant but was achieved. Bolt Learning provided us with pro bono support throughout the process and provided direction and advice relating to our new Privacy Statement and Retention Policy.

A key development relating to Data Protection is the organisation's move to online client documentation. All client records are held securely in the cloud with our clinicians accessing them via a triple lock password system. Coloplast has partnered with us on this providing the MiME System, purchasing the licences, staff training and ongoing support.

FINANCIAL REVIEW

Principal sources of funds

The charity is grateful to all funders and supporters who ensure that the charity ends the financial year on a positive footing. The charity's activities and developments are dependent upon funding from a wide range of sources. Around 40% of funding comes from statutory sources – Health Boards and social work departments – with the balance coming from the generosity of individuals (including many service users), Trusts and Foundations, Revive events, third party events, corporate support, schools, churches and other community groups.

Significant highlights of fundraising activity 2018-2019

This is the first year we worked from our 3 year Fundraising Strategy. It has provided us with a focus and helped us keep on track for targets, as well as bringing the fundraising and Senior Management Team together to discuss potential opportunities. We were also delighted to welcome Cara Thom back from Maternity Leave to her new position as Head of Fundraising & Communications. We have also extended her contract as Fundraising Manager, so coupled with our Senior Grants Manager, Revive now has a strong Fundraising Team enabling us to grow a solid and sustainable income base.

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Significant highlights of fundraising activity 2018-2019 (cont...)

The highlight of the fundraising year was receiving a grant from the Big Lottery Fund towards a number of our projects. Our fundraising calendar was full with our regular events including the Ladies Lunch, Sports Dinner, Golf Day, Zipslide over the Clyde and Classic Car Show. All events were successful and we'd like to thank our dedicated volunteers for all of their support. Special thanks also go to Sir John Damari, Pickled Ginger, Goldcraft Jewellers, The Good Spirit Company, BT Sport and Neil & Moira Martin for donating fantastic prizes towards our events.

We introduced a new event in February to celebrate our anniversary called Revive at 35. This event was held at the Kings Park hotel and was well supported by those who use the services at Revive MS Support. It was a great evening and we plan to add this as an annual event to our fundraising calendar.

We have also started using the centre out-of-hours for fundraising events; in particular we have been holding a series of quiz afternoons on a Saturday which have been highly popular with our clients! Centre-based fundraising is something that we will be developing further in the next financial year.

Individual clients ran numerous events like coffee mornings, afternoon teas, etc. over the year with a number of carers/family members doing sponsorship events. A particularly memorable event is the Netball Tournament, this year sponsored by Tangible Stationery. Revive staff took part in one of the teams, and sadly didn't win, but have promised to come back stronger for next year!

All of our volunteers are amazing and bring with them a range of skills and special interests! We're very lucky to have 2 dedicated volunteers to help manage our online database system, Etapestry. For the first time, this has allowed us to communicate easily with our supporters about our events and fundraising activities, and see real engagement across all of our communication channels.

Special mention should also be made of the Volunteers involved in the Christmas Fair at the Riverside Museum. Our supporters spent weeks making crafts and gifts to sell at the stall, and then manned the stall which at times was manic! It was amazing for Revive MS Support to be represented at such a huge event. Many thanks to all our volunteers for all their hard work.

We have enjoyed a special relationship with Jordanhill School Charity team who are raising funds and have helped out at our events throughout the year and also MAST Architects who have chosen Revive as their Charity of the Year and have held various events to raise funds and awareness. We were delighted when the Co-op in Baillieston, and their surrounding 14 stores, chose to raise money for Revive for a whole month during the summer.

Our Fundraising Manager comments: 'an enormous "Thank you" must go to everyone who supported or was involved with all of the above'.

Plans going forward in the next financial year include the £50 Challenge which is a corporate competition; making more use of the centre to raise funds and launching a legacy campaign in the Autumn.

Statement on Risk

The Trustees assess the major risks to which the charity is exposed on an on-going basis and have established procedures to mitigate those that are identified as a result of these reviews. A comprehensive Risk Assessment Register is reviewed annually.

With a two year contract now in place to deliver MS services for NHS Greater Glasgow & Clyde the financial risks going forward are minimal. Some statutory funding continues to be received on an annual basis from NHS Lanarkshire to fund our Outreach Services within that health board area.

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Results for the year

Per the Statement of Financial Activities on page 13, the charity reported Net Expenditure (i.e. a deficit) and Net Movement in Funds for the year of £137,134 (2018 – Surplus £21,193) and total funds of £788,782 (2018 – £925,916) at 31 March 2019 of which £645,497 (2018 - £680,689) related to the charity's Designated Funds (Note 22, page 25) and £86,098 (2018 - £148,024) relating to Restricted Funds (Note 23, page 26).

Reserves policy

As indicated on page 13, the charity's General Fund – that is Unrestricted reserves not designated or tied up in fixed assets – amounted to £57,187 at 31 March 2019 (2018- £97,203). This figure, together with the closing balance of Restricted Revenue Funds pertaining to ongoing operating activities of £86,098 (see Note 23, page 26) represents 2.4 months' worth of operating expenditure, compared with 4 months' coverage at the same time last year. Reserves are below our target of 3 months' operational cost coverage but the Trustees are confident that the charity's fundraising strategy will succeed and meet the targeted coverage. Overall reserves, including the net book value of fixed assets and balances on Restricted Funds, amounted to £788,782 (2018 – £925,916).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Status of Charity and Governing Document

Revive MS Support ("the charity") is a company limited by guarantee (No. SC152198) and a recognised Scottish charity (No.SC022886), governed by its Memorandum and Articles of Association. The charity was incorporated on 28 July 1994 and changed its name from 'Revive Scotland' by a written resolution passed by Members on 19th February 2008. This change of name was accepted at Companies House on 2 April 2008.

Appointment of Trustees

New Trustees are appointed at the discretion of the Board and take part in an induction programme which aims to familiarise them with the charity's values, aims and objectives, together with its day-to-day operations, in addition to clarifying their statutory responsibilities as Directors of a company limited by guarantee and Trustees of a charity. Trustees serve for a period of three years, after which time they may offer themselves for re-election for one further term of three years. In exceptional circumstances, as determined by the Board and as authorised by the Memorandum and Articles of Association, a Trustee may be re-elected by special resolution to serve for a period of up to three years. Please see front page for Trustee information.

Trustees' induction and training

New Trustees receive specific written and verbal induction training. Trustees are recruited in a variety of ways (e.g. personal recommendations, advertising opportunities through third sector websites, clients and carers) so as to fill the skills gap that exist within the Board. Areas covered during induction include: the charity's ethos and values, principal activities, roles and responsibilities, strategic planning, sector-specific information, etc. Induction training is led by the Chief Executive (CEO). Ongoing training and education takes place as identified by the Board. Board members are encouraged to familiarise themselves with the obligations of being a Trustee and to keep abreast of new developments in charity sector legislation and good practice using the numerous resources provided on the internet and elsewhere by OSCAR, the Charity Commission, etc.

Administrative structure

The Trustees are responsible for the overall administration of the charity. The Senior Management Team (SMT), as indicated on page 1, oversees the charity's day-to-day operations from the MS Centre in Moorpark Court, Glasgow. The SMT was strengthened with the appointment of Margaret Campbell to a new post of Clinical Manager.

Key management personnel and remuneration

The Trustees consider the Board of Trustees and the SMT as comprising the charity's key management personnel in charge of directing and controlling the charity and running and operating the charity on a day to day basis.

All Trustees give their time freely and no Trustee remuneration was paid in the year. No Trustee claimed expenses this year. The salary and conditions of the CEO is set by the Board with the pay of the SMT negotiated and agreed by the CEO and ratified by the Board.

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Trustees' Annual Report
For the year ended 31 March 2019

STATEMENT of TRUSTEES' RESPONSIBILITIES

The Trustees (who are also Directors of Revive MS Support 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 year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware;

- there is no relevant audit information of which the charitable company's auditors are unaware, and
- the Trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

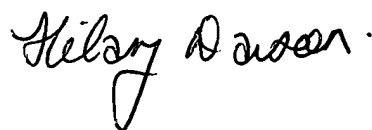
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditors

A resolution proposing that Alexander Sloan, Accountants and Statutory Auditors, be reappointed as auditors of the charitable company will be put to the Annual General Meeting. This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the Trustees on 26th September 2019 and signed on their behalf by:

Hilary Davison
Chair/Trustee



Revive MS Support

Independent Auditor's Report to the Members and Trustees of Revive MS Support

Opinion

We have audited the financial statements of Revive MS Support for the year ended 31 March 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 2019 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council'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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our Auditor's Report thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Revive MS Support

Independent Auditor's Report to the Members and Trustees of Revive MS Support (continued)

Opinion on other matter prescribed by the Companies Act 2006

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

- the information given in the Trustees' Annual Report, for the financial year for which the financial statements are prepared, is consistent with the financial statements, and
- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records 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 exemption in preparing the Trustees' Annual Report and take advantage of the small companies exemption in preparing the Strategic Report.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement (set out in the Trustees' Annual Report), the Trustees (who are also the Directors of the charitable company for the purposes of charity 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 charitable company'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

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, and to the charity's Trustees, as a body, in accordance with Section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the Members and Trustees those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, its Members as a body and its Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

We have been appointed as Auditor under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Revive MS Support

Independent Auditor's Report to the Members and Trustees of Revive MS Support (continued)

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Alan Cunningham C.A., (Senior Statutory Auditor)
for and on behalf of

Alexander Sloan
Accountants and Business Advisers
180 St Vincent Street
Glasgow
G2 5SG

Date: 2 October 2019

Alexander Sloan is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006.

Revive MS Support
Statement of Financial Activities
For the year ended 31 March 2019
(incorporating Income and Expenditure Account)

		Unrestricted			2019	2018
		General	Designated	Restricted	Total	Total
Notes		Fund	Funds	Funds	£	£
		£	£	£		
Income from:						
Donations and legacies	2	76,880	-	3,000	79,880	93,314
Charitable activities	3	308,979	-	129,346	438,325	556,527
Other trading activities	4	126,617	-	-	126,617	160,666
Total		512,476	-	132,346	644,822	810,507
Expenditure on:						
Raising funds	5	(127,405)	-	-	(127,405)	(136,634)
Charitable activities	6	(379,662)	(50,862)	(224,027)	(654,551)	(652,680)
Total		(507,067)	(50,862)	(224,027)	(781,956)	(789,314)
Net income/(expenditure)	9	5,409	(50,862)	(91,681)	(137,134)	21,193
Transfers between funds	20	(45,425)	15,670	29,755	-	-
Net movement in funds		(40,016)	(35,192)	(61,926)	(137,134)	21,193
Reconciliation of funds:						
Total funds brought forward		97,203	680,689	148,024	925,916	904,723
Total funds carried forward		57,187	645,497	86,098	788,782	925,916

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

**Revive MS Support
Balance Sheet
As at 31 March 2019**

		<u>2019</u>	<u>2018</u>
		£	£
Fixed assets			
Tangible assets	15	904,506	949,393
		<u>904,506</u>	<u>949,393</u>
Current assets			
Debtors	16	32,144	127,289
Cash at bank and in hand		196,547	200,976
		<u>228,691</u>	<u>328,265</u>
Creditors: amounts falling due within one year	17	<u>(100,918)</u>	<u>(91,431)</u>
Net current assets		127,773	236,834
Total assets less current liabilities		<u>1,032,279</u>	<u>1,186,227</u>
Creditors: amounts falling due after one year	18	(243,497)	(260,311)
Net assets		<u>788,782</u>	<u>925,916</u>
The Funds of the Charity:			
Unrestricted funds			
General fund	21	57,187	97,203
Designated funds	22	645,497	680,689
Restricted funds	23	86,098	148,024
Total Charity Funds		<u>788,782</u>	<u>925,916</u>

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved and authorised for issue by the Trustees on 26th September 2019 and signed on their behalf by:

.....*M. C. 2*.....
Michael Cunningham
Trustee
Registered number: SC152198

The notes on pages 15 to 28 form an integral part of these financial statements.

**Revive MS Support
Statement of Cash Flows
For the year ended 31 March 2019**

	Notes	2019 £	2018 £
Cash provided by (used in) operating activities	24	<u>15,080</u>	<u>(9,556)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(2,695)</u>	<u>(6,368)</u>
Cash used in investing activities		<u>(2,695)</u>	<u>(6,368)</u>
Cash flows from financing activities			
Repayment of bank loan		<u>(16,814)</u>	<u>(14,821)</u>
Cash provided by financing activities		<u>(16,814)</u>	<u>(14,821)</u>
(Decrease) in cash & cash equivalents in year		(4,429)	(30,745)
Cash and cash equivalents at beginning of the year		200,976	231,721
Cash and cash equivalents at end of the year		<u>196,547</u>	<u>200,976</u>

Revive MS Support

Notes to the Financial Statements For the year ended 31 March 2019

1. Accounting policies

1.1. Statutory information

Revive MS Support is a charitable company limited by guarantee and incorporated in Scotland. The registered office address (and principal place of business) is 29 Dava Street, Glasgow, G51 2JA.

1.2. Basis of preparation and Statement of compliance

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant Notes to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

The charity meets the definition of a public benefit entity under FRS 102.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The financial statements are presented in UK Sterling and rounded to the nearest whole pound.

1.3. Fund Accounting

Funds are classified as either Restricted Funds or Unrestricted Funds, defined as follows:

Restricted Funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted Funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. If parts of the Unrestricted Funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the fund.

1.4. Income recognition

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

1.5. Donations and legacies

Donations are recognised when the charity has evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Entitlement usually arises immediately upon receipt, however, in the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts must be recognised when it is probable that it will be received. This is normally following the granting confirmation, when the administrator/executor of the estate has communicated in writing both the amount and settlement date and any conditions attached to the legacy are either within the control of the charity or have been met. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

1.6. Grants receivable

Income from government and other grants, whether 'capital' or 'revenue' in nature, are recognised when the charity has unconditional entitlement to the funds, it is probable that the income will be received, the amount can be measured reliably. Unconditional entitlement will be achieved once any performance or other conditions attached to the grants have been met, or fulfilment of those conditions is wholly within the control of the charity. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the Balance Sheet as deferred income to be released.

Revive MS Support

Notes to the Financial Statements For the year ended 31 March 2019

1.7. Gift Aid

Income tax recoverable on Gift Aid donations is recognised when the respective donation has been recognised and the recoverable amount of income tax can be measured reliably; this is normally when the donor has completed the relevant Gift Aid Declaration form. Income tax recoverable on Gift Aid donations is allocated to the same fund as the respective donation unless specified by the donor.

1.8. Income from charitable activities

Income from charitable activities includes income earned both from the supply of goods or services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular goods or services to be provided by the charity. Income from charitable activities is recognised as earned (as the related goods or services are provided).

1.9. Income from other trading activities

Income from other trading activities includes income earned from both trading activities to raise funds for the charity and income from fundraising events and is recognised when the charity has entitlement to the funds, it is probable that these will be received and the amounts can be measured reliably.

1.10. Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.11. Other income

Other income represents income that cannot be reported under the other analysis headings provided within the Statement of Financial Activities and is recognised when the charity is entitled to the income, it is probable that it will be received and the amount can be measured reliably by the charity.

1.12. Donated services and facilities

Donated services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. See Note 2.1 on page 19.

1.13. Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured or estimated reliably.

Liabilities are measured on recognition at historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date. The exception is that certain financial instruments must be adjusted to their present value; these include financial liabilities where settlement is deferred for more than 12 months after the reporting date.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. Further information on the basis of allocation is provided below.

1.14. Expenditure on raising funds

Expenditure on raising funds includes all expenditure incurred by a charity to raise funds for its charitable purposes. It includes the costs of all fundraising activities and events together with those costs incurred in seeking donations, grants and legacies.

1.15. Expenditure on charitable activities

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. The costs of charitable activities presented in the Statement of Financial Activities includes the costs of direct service provision.

Revive MS Support

Notes to the Financial Statements For the year ended 31 March 2019

1.16. Support costs

Support costs are incurred supporting the charity's activities and include expenditure associated with administrative and finance functions, business support, HR, IT and governance. These support functions are shared across the charity's activities and are apportioned across those activities in order to arrive at the full cost for each reported activity. The method of apportionment adopted by the charity is outlined in the Notes to the financial statements.

1.17. Governance costs

Governance costs (which are included as a component of support costs in accordance with SORP) comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those related to constitutional and statutory requirements, external scrutiny (audit or independent examination), strategic management, and other legal and professional fees.

1.18. Activity based reporting

To comply fully with the Statement of Recommended Practice, the Trustees are required to split income and expenditure by activity. Further details can be found in Note 10 on page 22.

1.19. Financial instruments

The charity 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 the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

1.20. Tangible fixed assets and Depreciation

Fixed assets costing less than £250 per individual item are written off within the Statement of Financial Activities in the year of acquisition.

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

Freehold property	-	2% straight line
Building renovations	-	4% straight line
HBO installation	-	5% straight line
Therapy equipment	-	25% straight line
Office equipment	-	25% reducing balance
Fixtures and fittings	-	25% reducing balance
Motor vehicles	-	20% straight line
Website	-	33.33% straight line

1.21. 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).

1.22. Debtors

Debtors are measured at their recoverable amounts, being the amount the charity anticipates it will received in settlement of the debt (net of any discounts offered and provision against bad debt). Prepayments are valued at the amount prepaid at the reporting date.

1.23. Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.24. Cash and cash equivalents

Cash at bank and in hand includes all cash equivalents held in the form of 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.

Revive MS Support

Notes to the Financial Statements For the year ended 31 March 2019

1.25. Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of economic benefit - generally in the form of a cash payment - to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due. If there is an unconditional right to defer payment for more than 12 months from reporting date then they are presented as non-current liabilities.

1.26. Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

1.27. Operating lease

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

1.28. Judgements and estimates

In preparing the financial statements, the Trustees are required to make estimates and assumptions which affect reported income, expenses, assets, and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

Revive MS Support
Notes to the Financial Statements
For the year ended 31 March 2019

2. Donations and legacies	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Individuals' donations	29,347	-	29,347	32,690
Legacies	7,000	-	7,000	122
Trusts and foundations	28,000	-	28,000	24,000
Corporate donations	2,600	-	2,600	14,830
Other organisations	2,022	3,000	5,022	4,773
In-house activities	5,411	-	5,411	4,899
Donated services and facilities (Note 2.1)	2,500	-	2,500	12,000
	76,880	3,000	79,880	93,314

2.1 Donated services and facilities	Total 2019 £	Total 2018 £
IT services in kind	-	12,000
Donated equipment	2,500	-
	2,500	12,000

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers. In accordance with accounting standards, the economic contribution of general volunteers is not measured in the accounts.

3. Charitable activities	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Government funding	252,554	-	252,554	252,554
Grant funding	1,998	108,111	110,109	227,243
Users' donations	47,427	21,235	68,662	69,730
Social work grants	7,000	-	7,000	7,000
	308,979	129,346	438,325	556,527

Income from charitable activities is analysed by activity below:

Outreach services	111,134	38,552	149,686	181,814
Therapeutic services	146,933	70,922	217,855	283,276
Information services	50,912	19,872	70,784	91,437
	308,979	129,346	438,325	556,527

Revive MS Support
Notes to the Financial Statements
For the year ended 31 March 2019

4. Other trading activities	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Charity events	95,304	-	95,304	136,419
Sale of goods	10,153	-	10,153	2,183
Sale of snacks	13,709	-	13,709	14,333
"500 Club" subscriptions	7,451	-	7,451	7,731
	126,617	-	126,617	160,666
5. Raising funds	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Wages and salaries	78,054	-	78,054	57,652
Employer's NI contributions	7,098	-	7,098	5,013
Staff pension costs	1,842	-	1,842	1,207
Other staff costs	419	-	419	563
Consultancy fees	-	-	-	11,600
Centre shop	1,957	-	1,957	1,876
Centre catering	6,521	-	6,521	6,038
Event costs	19,626	-	19,626	40,258
Other fundraising expenses	2,400	-	2,400	1,158
Share of governance costs (Note 10)	735	-	735	811
Share of support costs (Note 8)	8,753	-	8,753	10,458
	127,405	-	127,405	136,634
6. Charitable activities	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Wages and salaries	267,565	118,653	386,218	416,097
Subcontractors	18,057	-	18,057	15,190
Employers' NI contributions	18,380	7,087	25,467	27,130
Staff pension costs	9,185	2,262	11,447	7,355
Transport services	5,716	-	5,716	4,304
Paisley Outreach costs	-	-	-	-
Volunteer expenses	-	-	-	292
Film production costs	-	50,000	50,000	-
Building project costs	780	-	780	3,758
Rent	5,628	-	5,628	6,110
Repairs and renewals	5,463	1,560	7,023	7,463
Liquid oxygen	-	-	-	-
Travel costs	315	802	1,117	816
General expenses	1,914	-	1,914	2,462
Consultancy fees	-	5,712	5,712	6,046
Accountancy fees	-	-	-	3,558
Depreciation	50,082	-	50,082	50,679
Loss on disposal of fixed assets	-	-	-	-
Share of governance costs (Note 10)	3,676	2,942	6,618	7,300
Share of support costs (Note 8)	43,763	35,009	78,772	94,120
	430,524	224,027	654,551	652,680

Revive MS Support
Notes to the Financial Statements
For the year ended 31 March 2019

7. Governance costs

	2019	2018
	£	£
Audit	6,072	5,255
Legal fees	-	1,610
Trustees' indemnity insurance	1,168	1,105
Other governance expenses	113	141
	<u>7,353</u>	<u>8,111</u>

8. Support costs

	2019	2018
	£	£
Raising funds	8,753	10,458
Charitable activities	78,772	94,120
	<u>87,525</u>	<u>104,578</u>

	2019	2018
	£	£
Training	4,353	2,620
Other staff costs	1,190	3,977
Travel	995	1,693
Advertising and promotions	261	-
Rent and rates	15,464	15,858
Insurance	7,644	7,246
Repairs and renewals	22,199	36,033
Heat and light	7,911	14,974
Telephone	1,462	1,972
Postage, printing and stationery	3,552	4,063
Subscriptions	1,488	980
Professional fees	6,599	-
General expenses	1,356	1,408
Bank interest and charges	13,051	13,754
	<u>87,525</u>	<u>104,578</u>

9. Net expenditure for the year

	2019	2018
	£	£
Net expenditure for the year is stated after charging:		
Depreciation and other amounts written off tangible assets	50,082	50,679
Bank interest payable (including mortgage interest)	12,145	12,836
Auditor's remuneration (Note 9.1)	<u>6,072</u>	<u>5,255</u>

9.1 Auditor's remuneration

Auditor's remuneration of £6,072 represents the annual audit fee.

Revive MS Support
Notes to the Financial Statements
For the year ended 31 March 2019

10. Analysis of charitable expenditure by activity

Activity	Direct Activities £	Support Costs £	Governance Costs £	2019 £	2018 £
Raising funds	117,917	8,753	735	127,405	136,634
Charitable activities:					
Outreach services	182,428	31,509	2,647	216,584	244,385
Therapeutic services	246,791	31,509	2,647	280,947	242,498
Information services	139,942	15,754	1,324	157,020	165,797
	687,078	87,525	7,353	781,956	789,314

11. Analysis of support and governance costs by charitable activity

Activity	Travel & Expenses £	Admin. Costs £	Premises Costs £	Support Costs £	Governance Costs £	2019 £	2018 £
Raising funds	660	4,674	3,420	8,753	735	9,488	11,269
Outreach services	2,375	16,824	12,311	31,509	2,647	34,156	40,568
Therapeutic services	2,375	16,824	12,311	31,509	2,647	34,156	40,568
Information services	1,187	8,411	6,155	15,754	1,324	17,078	20,284
	6,597	46,735	34,196	87,525	7,353	94,878	112,689

Expenditure is allocated to the particular activity where the cost relates directly to that activity. The support costs of each activity, comprising the overhead costs of the central function, is apportioned on the following basis which are estimates, based on staff time, of the amount attributable to each activity:

Raising funds	10%
Outreach services	36%
Therapeutic services	36%
Information services	18%

12. Employees

Number of employees

The average monthly numbers of employees during the year were:

	2019 Number	2018 Number
Charitable activities	24	24
Fundraising	3	4
Management and administration	4	4
	31	32

All employees were involved in either the direct delivery or support of the charity's activities or in supporting the governance of the organisation.

Revive MS Support
Notes to the Financial Statements
For the year ended 31 March 2019

12. Employees (cont...)

Employment costs

	2019	2018
	£	£
Wages and salaries	464,272	473,749
Social security costs	32,565	32,143
Other pension costs	13,289	8,562
	<u>510,126</u>	<u>514,454</u>

There were no employees who received remuneration of over £60,000 in the year.

Key management personnel

The total employee benefits of the key management personnel during the year amounted to £131,013 (2018 - £119,225). The key management personnel are shown on page 1.

13. Trustees' remuneration and expenses

No Trustee or any persons connected to them received remuneration or reimbursed expenses during the year. See also Note 27.

14. Pension costs

The pension charge represents contributions due from the charity and amounted to £13,289 (2018 - £8,562). At the year end, there were outstanding contributions amounting to £2,843 (2018 - £2,556).

15. Tangible fixed assets

	Therapy Equip. £	Office Equip. £	Fixtures & Fittings £	Motor Vehicles £	Website £	Moorpark Court £ (Note 15.1)	Total £
Cost							
As at 1 April 2018	71,207	22,929	22,614	33,728	10,000	931,732	1,092,210
Additions	3,261	1,934					5,195
Disposals	-	-	-	-	-	-	-
As at 31 March 2019	<u>74,468</u>	<u>24,863</u>	<u>22,614</u>	<u>33,728</u>	<u>10,000</u>	<u>931,732</u>	<u>1,097,405</u>
Depreciation							
As at 1 April 2018	49,026	14,472	11,926	26,984	10,000	30,409	142,817
Elimin. on disposals	-	-	-	-	-	-	-
Charge for year	10,875	2,597	2,672	6,744	-	27,194	50,082
As at 31 March 2019	<u>59,901</u>	<u>17,069</u>	<u>14,598</u>	<u>33,728</u>	<u>10,000</u>	<u>57,603</u>	<u>192,899</u>
Net book values							
As at 31 March 2019	<u>14,567</u>	<u>7,794</u>	<u>8,016</u>	<u>-</u>	<u>-</u>	<u>874,129</u>	<u>904,506</u>
As at 31 March 2018	<u>22,181</u>	<u>8,457</u>	<u>10,688</u>	<u>6,744</u>	<u>-</u>	<u>901,323</u>	<u>949,393</u>

Revive MS Support
Notes to the Financial Statements
For the year ended 31 March 2019

15. Tangible fixed assets (cont...)

15.1 Moorpark Court

	Freehold Property £	Building Renovation £	HBO Installation £	Total £
Cost				
As at 1 April 2018	536,088	331,354	64,290	931,732
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31 March 2019	536,088	331,354	64,290	931,732
Depreciation				
As at 1 April 2018	10,725	13,254	6,430	30,409
Elimin. on disposals	-	-	-	-
Charge for year	10,725	13,254	3,215	27,194
As at 31 March 2019	21,450	26,508	9,645	57,603
Net book values				
As at 31 March 2019	514,638	304,846	54,645	874,129
As at 31 March 2018	525,363	318,100	57,860	901,323

16. Debtors

	2019 £	2018 £
Trade debtors	17,851	70,393
Other debtors	101	3,843
Prepayments and accrued income	14,192	53,053
	32,144	127,289

17. Creditors: amounts falling due within one year

	2019 £	2018 £
Bank loan	15,512	14,210
Trade creditors	3,549	3,885
Social security and other taxes	11,421	859
Other creditors	4,967	3,164
Accruals and deferred income	65,469	69,313
	100,918	91,431

18. Creditors: amounts falling due after more than one year

	2019 £	2018 £
Secured bank loan (due in less than 5 years)	62,048	56,840
Secured bank loan (due in more than 5 years)	181,449	203,471
	243,497	260,311

The bank loan is secured against the charity's freehold property at Moorpark Court which has a carrying value of £514,638.

Revive MS Support
Notes to the Financial Statements
For the year ended 31 March 2019

19. Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2019 as represented by:				
Tangible fixed assets	-	904,506	-	904,506
Current assets	142,593	-	86,098	228,691
Current liabilities	(85,406)	(15,512)	-	(100,918)
Creditors more than one year	-	(243,497)	-	(243,497)
	<u>57,187</u>	<u>645,497</u>	<u>86,098</u>	<u>788,782</u>

20. Fund transfers

	General Fund £	Designated Funds £	Restricted Funds £
Restricted funds in deficit covered by the General Fund	(31,865)	-	31,865
Transfer of mortgage capital repayments against Designated Assets Fund	(15,512)	15,512	-
Transfer of asset additions to the Designated Assets Fund	(3,585)	5,195	(1,610)
Transfer of re-purposed funds	5,537	(5,037)	(500)
	<u>(45,425)</u>	<u>15,670</u>	<u>29,755</u>

21. Unrestricted Funds

	1 Apr 2018 £	Income £	Expenditure £	Transfers £	31 Mar 2019 £
General Fund	97,203	512,476	(507,067)	(45,425)	57,187
	<u>97,203</u>	<u>512,476</u>	<u>(507,067)</u>	<u>(45,425)</u>	<u>57,187</u>

Purposes of General Fund

The General Fund encompasses all income and expenditure relating to the primary activities of the charity, other than those for which funding is restricted or designated.

22. Unrestricted Designated Funds

	1 Apr 2018 £	Income £	Expenditure £	Transfers £	31 Mar 2019 £
Assets Fund	674,872	-	(50,082)	20,707	645,497
Development Fund	5,817	-	(780)	(5,037)	-
	<u>680,689</u>	<u>-</u>	<u>(50,862)</u>	<u>15,670</u>	<u>645,497</u>

Purposes of Designated Funds

Assets Fund

The Assets Fund represents the net book value of unrestricted funds tied up in fixed assets, which would not readily be convertible in to cash.

Development Fund

The Development Fund represents funds designated by the Trustees to implement and develop the charity's strategy.

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23. Restricted funds

	1 Apr 2018	Income	Expenditure	Transfers	31 Mar 2019
	£	£	£	£	£
<i>Revenue</i>					
HBO Therapy	-	20,545	(30,714)	10,169	-
ARMS Project	14,355	22,190	(16,132)	2,234	22,647
Physiotherapy	20,446	20,690	(50,077)	8,941	-
Welfare Officer	-	7,000	(13,255)	6,255	-
Outreach Co-ordinator	-	-	(8,184)	8,184	-
MS Nurse	40,697	3,000	(23,168)	718	21,247
Big Lottery	-	48,921	(7,716)	(4,636)	36,569
Walking Clinic	32,026	-	(24,781)	(1,610)	5,635
Support Groups	500	-	-	(500)	-
Film Production	40,000	10,000	(50,000)	-	-
	148,024	132,346	(224,027)	29,755	86,098

Purposes of Restricted funds

HBO Therapy

Represents donations received and costs associated with the on-going provision of Hyperbaric Oxygen Therapy within the new Moorpark Court Therapy Centre.

ARMS Project

Represents income and expenditure relating to a new telehealth project working in partnership with the Health Improvement Scotland Innovation Fund.

Physiotherapy

Represents income and related expenditure specified for use in the provision of a Physiotherapy Service for people affected by MS.

Welfare Officer

Represents funds received from Trusts to cover the costs of employing a Welfare and Benefits Officer.

Outreach Co-ordinator

Represents a grant from the Scottish Government as well as Trust funding received to cover the costs of employing an Outreach Co-ordinator.

MS Nurse

Represents funding received from Biogen towards the funding of a new MS Specialist Nurse.

Big Lottery

Represents funding received from the Big Lottery Fund to support various posts throughout the organisation.

Walking Clinic

Represents funding received from Greater Glasgow and Clyde Health Board to provide a walking clinic.

Support Groups

Represents funding received from Douglas Arter Foundation to go towards the provision of the charity's support groups.

Film Production

Represents funding received from Biogen to complete a documentary film centred around a person affected by MS.

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

	2019	2018
	£	£
Net movement in funds	(137,134)	21,193
Add depreciation charges	50,082	50,679
Deduct donated assets	(2,500)	(3,141)
Decrease in debtors	95,145	6,069
Increase/(Decrease) in creditors	9,487	(84,356)
	<u>15,080</u>	<u>(9,556)</u>

25. Financial instruments

Financial instruments measured at amortised cost comprise the loan financing provided by the Bank of Scotland and secured against the charity's freehold property at Moorpark Court. The loan is repayable over 15 years at a fixed interest rate of 4.56%.

	2019	2018
	£	£
Expiry date:		
Loan payable due within one year	15,512	14,210
Between one and five years	-	-
Loan payable due in more than one year but less than 5	62,048	56,840
Loan payable due more than 5 years	181,449	203,471
	<u>259,009</u>	<u>274,521</u>

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26. Statement of Financial Activities 2018

		Unrestricted			
		General	Designated	Restricted	2018
		Fund	Funds	Funds	Total
	Notes	£	£	£	£
Income from:					
Donations and legacies	2	92,664	-	650	93,314
Charitable activities	3	307,717	-	248,810	556,527
Other trading activities	4	160,666	-	-	160,666
Total		561,047	-	249,460	810,507
Expenditure on:					
Raising funds	5	(136,634)	-	-	(136,634)
Charitable activities	6	(407,740)	(54,437)	(190,503)	(652,680)
Total		(544,374)	(54,437)	(190,503)	(789,314)
Net income/(expenditure)		16,673	(54,437)	58,957	21,193
Transfers between funds		(42,211)	22,787	19,424	-
Net movement in funds		(25,538)	(31,650)	78,381	21,193
Reconciliation of funds:					
Total funds brought forward		122,741	712,339	69,643	904,723
Total funds carried forward		97,203	680,689	148,024	925,916

Under Charities Statement of Recommended Practice (FRS 102), comparatives for each class of funds are required for each line on the Statement of Financial Activities (SoFA). The note above illustrates the SoFA for the year to 31 March 2018.

27. Related Party Transactions

During the year, the Trustees donated £3,160 to the charity of which £2,080 related to fundraising events (2018 - £2,795).

Three Trustees who are affected by MS made use of the charity's services.