

Revive MS Support
Report and Financial Statements for the year ended 31 March 2020

Charity number: SC022886
Company number: SC152198

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 Michael Cunningham Kirstin Coyle Niall Sommerville (appointed 30/05/2019) Angela Samson (appointed 30/05/2019)
Company Secretary	Iain Morrison
Senior Management Team	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
Auditor	Alexander Sloan Accountants and Business Advisers 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 2020

The Trustees present their report and the financial statements of the charity for the year ended 31 March 2020.

This has been another successful year for the organisation. The significant appointment of a Clinical Manager is beginning to enhance our service delivery and the monitoring of the clinical effectiveness of our interventions; securing the contract for providing MS Service from NHS Greater Glasgow & Clyde and securing the services of the elite Scottish athlete, Laura Muir, are only a few of the highlights.

This year we continued with our skill-based recruitment policy and succession planning approach for our Board and were again able to recruit high calibre Trustees. The Board welcomed to its membership, Niall Sommerville, who has a vast experience in MS and policy, along with Angela Samson who brings both business acumen and connections.

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.

The effect of COVID-19 has recently rocked every sector of our Nation and Revive were not exempt from its impact. Dealing with a 'higher risk' client group and the implementation of strict social distancing regulations, our Centre based activity had to be suspended and support to our more vulnerable clients provided remotely. The organisation's ability to react in this way was made easier due to the 15 month trial we completed a couple of years ago testing the delivery of some of our services using the NHS platform 'Attend Anywhere'. Having this expertise, along with quick response systems in place, meant that facing the challenges of moving out of lockdown was made slightly easier through a phased return as restrictions were slackened. Financially during this period, the Government's introduction of the 'Job Retention Scheme' along with the support of all staff members ensured that the impact of this pandemic, to date, has been effectively managed.

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:-

- by bringing together persons affected by multiple sclerosis, their carers, family and friends and persons interested in multiple sclerosis;
- by providing advice guidance and moral and practical support for persons suffering from multiple sclerosis;
- by providing therapies in accordance with established protocols and guidelines;
- by providing and equipping and administering centres for the provision of therapies and other beneficial services for people affected by multiple sclerosis;
- 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.

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OBJECTIVES AND ACTIVITIES (Cont...)

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.

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.

Revive MS Support operates the largest Therapy Centre in the UK for people with MS, providing seventeen separate forms of rehabilitative support, entirely free of charge. Our services directly target the main symptoms of MS and provide holistic care and support for those affected, their families and carers. An approach regarded internationally as the optimum model of care and rehabilitation for people with MS.

These specialist services are also strongly evidenced and include:

- MS Specialist Nurse support consisting of: assessment, symptom support, care planning, regular reviews and advocacy. Recent research has identified “a gap in service provision...in both receipt and frequency of regular reviews” for people with MS (Campbell E et al, International Journal of MS Care, Nov. 17) – our MS Nurse is regarded as the most valuable source of support by many of our clients, throughout the life-long course of the disease.
- An exercise-based rehabilitation programme with thirteen separate classes accommodating people of all levels of disability. A recently published report stated that exercise-based physiotherapy “should be prescribed as “medicine” for people with MS” due to its preventative benefits (Dalgas, U et al., Current Neurology, Nov. 19);
- Welfare & benefits support – living with MS imposes an extra financial burden of £200 per week (Extra Costs Commission, June 2015). It also leads to “degraded financial skills linked to executive function and working memory deficits” (Tracey, V. et al., Journal of Clinical Neuropsychology, Feb. 17) and “problems managing money, having debt.....and needing to borrow money”, with those affected performing “significantly worse on financial decision-making tests” (Goverover Y. et al., Physical Medicine and Rehabilitation, Nov. 16). In a recent study involving 1,568 people with MS, 50% said they “didn’t have enough financial support” and that the experience of navigating the benefits system (which many are forced to do due to early retirement) “caused their MS to deteriorate”. Revive provided specialist welfare advice and practical support for 493 people in 2019 (a 20% increase on the previous year).
- Additional forms of support provided includes: Continence Nursing (affecting 50% of people with MS), Pain Management (86% of people with MS live with some form of daily pain), a Walking Clinic (80% of those we support have walking difficulties), Speech & Language Therapy, Fatigue Management, Hyperbaric Oxygen Therapy and Cognitive Behavioural Therapy. All the services we deliver benefit people of all ages (currently 16 to 80) and from all walks of life (62% of those we support are aged 55 to 80). They significantly reduce the pain and suffering of those affected, preventing or delaying the progression of their MS and helping them to live as independently as possible.
- For those unable to reach our Centre in Glasgow, we continue to provide our core services at three outreach locations in Glasgow and South Lanarkshire.
- Furthermore, we are involved in significant research projects focused on the causes of MS and on improving the treatment and care of those affected, including most notably The International Microbiome Study (and other studies) with The Anne Rowling Centre for Regenerative Medicine, in Edinburgh. We have begun exploring a new collaboration with the Bristol Speech & Language Therapy Research Unit and Glasgow University investigating novel approaches to MS-related speech impairment.

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ACHIEVEMENTS AND PERFORMANCE (Cont...)

Revive's Holistic Approach - Client Testimonial:

To demonstrate the worth and value of what Revive does let me introduce you to Honor who has been attending Govan since we opened in 2016. Over recent years she has been benefitting from several therapies and forms of support: physical, emotional and financial. She is a former staff nurse in mental health, working at the RAH in Paisley; she retired through ill health in November 2019 after having been diagnosed at 38yrs in 2009. Honor has been attending regularly as her disease has progressed. She has accessed support as follows:

- Reflexology: Honor's main issue is nerve pain in her feet. This treatment affords her short term release from pain in both feet. She describes it as *"a lifesaver for neuropathic pain"*. Therapists have also given her helpful tips about insoles. She has paid for reflexology privately when unable to get an appointment, but says, *"it's not the same- the staff here are real experts and you build up a bond. They make you feel so welcome."* She described the Complementary Therapy team at Revive as *"all excellent, caring, passionate about the role, experts in MS."*
- Physiotherapy: Honor has had 2 injuries to her neck and has been attending for blocks of treatment. She was in acute pain before Christmas and our therapist was able to fit her in, *"I have never been so relieved."* When it's healed she plans to go to the Monday exercise class. She is given exercises to do at home, and once again has been grateful to get special tips about tiger balm and biofreeze to use between treatments.
- Acupuncture: Honor was referred to our acupuncture specialist internally. She attended but didn't feel the full benefit as unfortunately she developed plantar fasciitis.
- Mindfulness: She completed the course and uses it as required. She has found it especially helpful when going for a CT scan at the hospital.
- Welfare & Benefits: Honor states she has had wonderful guidance and support from our Welfare and Benefits Officer. Having reduced her working hours to 4 days and then to 3, she eventually decided to give up work last year. She had never claimed benefits before, didn't know what to do and found the forms overwhelming. *"It's a horrible process but Alan makes it easier. He is so knowledgeable.....knows the forms inside out, back to front. He has been brilliant. You can sleep at night knowing he's helping."*

Honor feels that the specialist knowledge of MS within the staff team at Revive is absolutely crucial and sets us apart as an organisation. She says that what is on offer here is "real individualised patient care." She takes every opportunity to praise Revive when engaging with other clinicians in the NHS, such as her consultant. *"From receptionist to all staff, everyone is so helpful. What a team!"*

Partnerships with funders

- **NHS Greater Glasgow & Clyde** – is our main stakeholder and provides annual funding to support the delivery of MS therapies at the main Centre in Govan and a weekly clinic in Cathcart. For the first time ever, Revive 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 to 31 August 2021 with the potential of a negotiated extension of a further 2 years. This provides a degree of financial security for Revive going forward and allows for longer term planning to be possible.
- **NHS Lanarkshire** – the award goes towards part funding of the Carluke outreach clinic and for services provided for Lanarkshire based clients who use our services at the Centre in Govan. Some of our Clinical Team have very close links with the MS nurse and Consultant Neurologist.
- **South Lanarkshire Social Work Department** – part funding of Hamilton outreach clinic.

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ACHIEVEMENTS AND PERFORMANCE (Cont...)

Partnerships with funders (cont...)

- **Private Trusts & Foundations** – Support from non-statutory grant-makers has grown as a proportion of income over the past year, one of the fruits of our Fundraising Strategy which partly aims to reduce our dependence on any single income stream. A major multi-year grant from National Lottery Community Fund contributed greatly to this, as did highly-valued grants from the Bank of Scotland Foundation (Reach Grants Programme), The Hospital Saturday Fund (towards Scotland's first rehabilitative Walkway for people affected by MS), The Pixel Fund and The Endrick Trust. These were complemented by the final instalment of a two-year grant from The R. S. Macdonald Charitable Trust, targeted contributions from pharmaceutical companies, including Merck, Roche and Sanofi (important multi-year funding partners), and from a new group of regional Trusts that contributed to our innovative tele-health programme focused on those who are "off-the-radar" or face barriers to accessing support. Beyond this, we received repeat support (mostly unrestricted) from a small but critical group of Trusts that are vital to our continuing operations and development, year-in, year-out.
- **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, Novartis, Sanofi Genzyme & MERCK UK. Local corporate support has been provided by Cochran Dickie Solicitors, MAST Architects, Holmes Miller, Mercurytide, Tangible Stationery, BOLT Learning, Goldcraft Jewellers, The Good Spirit Company, Pickled Ginger, 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.

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 continues to reap rewards. 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. One strand of our strategy, the Legacy Campaign, saw the first phase launched in the autumn. The campaign was very well received but unfortunately, due to COVID-19 the follow-up Easter phase had to be postponed until a later date.

Hospice Partnership

Since the end of last year, we have been working with hospices in Greater Glasgow and Lanarkshire. Hospices are now redesigning their services to enhance the work they do in the community and with out-patients. They are moving away from the traditional palliative care (mainly for cancer) model and now work with individuals and families living with life limiting conditions like MS. By developing this partnership, our aim is to promote better understanding of MS, as well as ensuring that clients who can no longer come to Revive, and whose disease is progressing, are still given the best care and support. To date we have met with the Prince & Princess of Wales Hospice, St Andrew's in Airdrie and St.Vincent's in Renfrewshire. Other meetings are planned including with Marie Curie.

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PLANS FOR FUTURE PERIODS (Cont...)

BOLT eLearning

We have recently entered into a pro bono partnership with Bolt. Bolt's innovative Learning Management System - Spark LMS - allows us to distribute, manage and monitor training throughout our organisation. Modules on H & S, food hygiene, GDPR, induction, moving and handling, first aid, etc. are available to us to circulate to staff members as required. The possibility also exists for Revive to package some of our classes, e.g. fatigue management & carer training, into modules that can be accessed via Bolt. Bolt is now an international company and we are indebted to Tamlin Roberts, the owner, for making its potential available to Revive.

COVID-19 Recovery Plan

As has been the case for the vast majority of organisations, the COVID-19 pandemic has presented us with many challenges and tested our resilience. We are grateful to the numerous funders who have supported us through this difficult time and for the statutory supports put in place, in particular the Job Retention Scheme. Revive's reputation amongst funders and supporters means that, with prudent financial planning and resource monitoring, the future looks positive considering all that we are presently going through. During the last couple of weeks in June and throughout July, some of our Clinical Team made telephone contact with as many clients as possible to discuss their needs. Where possible they carried out face to face consultations using our web-based video link ARMSS, and during August will be able to offer 1:1 consultations (assessments and reviews) within the Centre. Appropriate SOPs will be in place to support this and all face to face consultations will adhere to best practice in respect of infection prevention and control. With the right nurturing conditions, we are confident that by September, we will again be open with a fuller service - maybe a little bit different from before, but a full range of services aimed at meeting the various needs of our clients and carers. The Trustees have updated their plans for the remainder of the current accounting year and are confident that the charity has sufficient financial strength to pull through Covid-19 and continue its important work. See also Note 29.

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 2019-2020

This is the first year of the implementation of our 3 year Fundraising Strategy. The Strategy 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 also extended the contract of the 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.

The highlight of the fundraising year was receiving a grant from the Big Lottery Fund towards a number of our projects. As usual, our fundraising calendar was full with our regular events including the Ladies Lunch, Sports Dinner, Golf Day, Zipslide over the Clyde and a 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 John Damari, Pickled Ginger, Goldcraft Jewellers, The Good Spirit Company, BT Sport and Neil & Moira Martin for donating fantastic prizes towards our events. A new event was introduced in February, 'Revive at 35', to celebrate our anniversary. 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 success 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.

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FINANCIAL REVIEW (Cont...)

Significant highlights of fundraising activity 2019-2020 (cont...)

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 provide amazing support and each one brings 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 it. This was the first time Revive MS Support was represented at such a prestigious 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'.

We are aware that the effects of COVID-19 will affect traditional event based fundraising for some time to come due to the constraints of social distancing. The team currently are looking at creative and alternative ways for delivering events using technology and social media.

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 the risk assessment process and the risk register for 2020/21 reflecting the full operational and strategic implications of COVID 19 and the requirements for new models of care.

Results for the year

Per the Statement of Financial Activities on page 13, the charity reported Net Expenditure (i.e. a Deficit) and a negative Net Movement in Funds for the year of £72,160 (2019 – Deficit £137,134). At 31 March 2020, the charity's total reserves amounted to £716,622 (2019 - £788,782) of which (1) £627,239 were tied up in fixed assets within Designated Funds (2019 - £645,497) and (2) £73,918 related to Restricted Funds (2019 - £86,098).

Reserves Policy

As indicated on page 13, the charity's General Fund – ie. Unrestricted or free reserves which are not tied up in fixed assets – amounted to £15,465 at 31 March 2020 (2019 - £57,187). This figure, together with the closing balance of Restricted Revenue Funds pertaining to ongoing operating activities of £71,819 (see Note 23, page 27) represents 1.5 months' worth of operating expenditure, compared with 2.4 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 £716,622 (2019 – £788,782).

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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 OSCR, 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.

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.

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.

Revive MS Support

Trustees' Annual Report For the year ended 31 March 2020

STATEMENT OF TRUSTEES' RESPONSIBILITIES (Cont...)

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.

Auditor

A resolution proposing that Alexander Sloan, Accountants and Business Advisers, be reappointed as auditor 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 30th July 2020 and signed on their behalf by:

Hilary Davison

**Hilary Davison
Trustee/Chair**

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 2020 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 2020 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 matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' 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

We have been appointed as auditor under Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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

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

Revive MS Support

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

Use of our report

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 Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's 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, the charitable company's Members as a body, and the charitable company's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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

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

Date:

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 2020
(incorporating Income and Expenditure Account)

		Unrestricted			2020	2019
	Notes	General Fund	Designated Funds	Restricted Funds	Total	Total
		£	£	£	£	£
Income from:						
Donations and legacies	2	87,378	-	25,524	112,902	79,880
Charitable activities	3	306,152	-	126,400	432,552	438,325
Other trading activities	4	169,518	-	-	169,518	126,617
Total		563,048	-	151,924	714,972	644,822
Expenditure on:						
Raising funds	5	(147,426)	-	-	(147,426)	(127,405)
Charitable activities	6	(400,676)	(44,571)	(194,459)	(639,706)	(654,551)
Total		(548,102)	(44,571)	(194,459)	(787,132)	(781,956)
Net income/(expenditure)	9	14,946	(44,571)	(42,535)	(72,160)	(137,134)
Transfers between funds	20	(56,668)	26,313	30,355	-	-
Net movement in funds		(41,722)	(18,258)	(12,180)	(72,160)	(137,134)
Reconciliation of funds:						
Total funds brought forward		57,187	645,497	86,098	788,782	925,916
Total funds carried forward		15,465	627,239	73,918	716,622	788,782

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The Statement of Financial Activities also complies with the requirements for an Income and Expenditure Account under the Companies Act 2006.

The notes on pages 16 to 29 form an integral part of these financial statements.

**Revive MS Support
Balance Sheet
As at 31 March 2020**

		<u>2020</u>		<u>2019</u>	
		£	£	£	£
Fixed assets					
Tangible assets	15		870,165		904,506
			<u>870,165</u>		<u>904,506</u>
Current assets					
Debtors	16	41,579		32,144	
Cash at bank and in hand		131,462		196,547	
			<u>173,041</u>		<u>228,691</u>
Creditors: amounts falling due within one year	17	(99,741)		(100,918)	
Net current assets			73,300		127,773
Total assets less current liabilities			<u>943,465</u>		<u>1,032,279</u>
Creditors: amounts falling due after one year	18	(226,843)		(243,497)	
Net assets			<u>716,622</u>		<u>788,782</u>
The Funds of the Charity:					
Unrestricted funds					
General fund	21		15,465		57,187
Designated funds	22		627,239		645,497
Restricted funds	23		73,918		86,098
Total Charity Funds			<u>716,622</u>		<u>788,782</u>

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

The financial statements were approved and authorised for issue by the Trustees on 30th July 2020 and signed on their behalf by:

Michael Cunningham

.....
Michael Cunningham
Trustee
Registered number: SC152198

The notes on pages 16 to 29 form an integral part of these financial statements.

Revive MS Support
Statement of Cash Flows
For the year ended 31 March 2020

	Notes	2020 £	2019 £
Cash provided by (used in) operating activities			
Cash generated from/(absorbed by) operations	24	(45,256)	15,080
Cash flows from investing activities			
Purchase of tangible fixed assets		(3,175)	(2,695)
Net cash provided by (used in)/ investing activities		<u>(3,175)</u>	<u>(2,695)</u>
Cash flows from financing activities			
Repayment of bank loan		(16,654)	(16,814)
Net cash provided by (used in) financing activities		<u>(16,654)</u>	<u>(16,814)</u>
Net increase/(decrease) in cash and cash equivalents		(65,085)	(4,429)
Cash and cash equivalents at beginning of the year		196,547	200,976
Cash and cash equivalents at end of the year		<u>131,462</u>	<u>196,547</u>

The notes on pages 16 to 29 form an integral part of these financial statements.

Revive MS Support

Notes to the Financial Statements For the year ended 31 March 2020

1. Accounting policies

Charity information

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

1.1. Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2. Going Concern

The Trustees are obliged to consider the appropriateness of the going concern assumption when preparing the financial statements. Given that the Covid-19 pandemic has created a degree of uncertainty, the Trustees have assessed its potential impact on the finances and future of the charity. Further disclosure regarding the Trustees' assumptions and decisions taken thus far to mitigate its impact are detailed in the Trustees' Report. Consequently, the Trustees believe that there are no material uncertainties affecting the charity's ability to continue as a going concern and, accordingly, the financial statements are prepared on a going concern basis.

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.

Revive MS Support

Notes to the Financial Statements For the year ended 31 March 2020

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 one 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.

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 20.

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 2020

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 23.

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 2020

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 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Revive MS Support
Notes to the Financial Statements
For the year ended 31 March 2020

2. Donations and legacies	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Individuals' donations	39,291	-	39,291	29,347
Legacies	1,000	-	1,000	7,000
Trusts and foundations	21,000	13,524	34,524	28,000
Corporate donations	298	-	298	2,600
Other organisations	8,384	12,000	20,384	5,022
In-house activities	10,055	-	10,055	5,411
Donated services and facilities (Note 2.1)	7,350	-	7,350	2,500
	87,378	25,524	112,902	79,880

2.1 Donated services and facilities	Total 2020 £	Total 2019 £
Donated equipment	7,350	2,500
	7,350	2,500

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 2020 £	Total 2019 £
Government funding	252,786	-	252,786	252,554
Grant funding	1,998	109,898	111,896	110,109
Users' donations	44,038	16,502	60,540	68,662
Social work grants	7,000	-	7,000	7,000
	306,152	126,400	432,552	438,325

Income from charitable activities is analysed by activity below:

Outreach services	110,642	45,959	156,601	149,686
Therapeutic services	144,222	64,961	209,183	217,855
Information services	51,288	15,480	66,768	70,784
	306,152	126,400	432,552	438,325

Revive MS Support
Notes to the Financial Statements
For the year ended 31 March 2020

4. Other trading activities	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Charity events	141,858	-	141,858	95,304
Sale of goods	7,020	-	7,020	10,153
Sale of snacks	11,831	-	11,831	13,709
"500 Club" subscriptions	8,809	-	8,809	7,451
	169,518	-	169,518	126,617

5. Raising funds	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Wages and salaries	89,484	-	89,484	78,054
Employer's NI contributions	8,598	-	8,598	7,098
Staff pension costs	2,811	-	2,811	1,842
Other staff costs	392	-	392	419
Consultancy fees	-	-	-	-
Centre shop	3,016	-	3,016	1,957
Centre catering	6,375	-	6,375	6,521
Event costs	26,056	-	26,056	19,626
Other fundraising expenses	786	-	786	2,400
Share of governance costs (Note 10)	781	-	781	735
Share of support costs (Note 8)	9,127	-	9,127	8,753
	147,426	-	147,426	127,405

6. Charitable activities	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Wages and salaries	286,420	121,621	408,041	386,218
Subcontractors	16,998	-	16,998	18,057
Employers' NI contributions	20,484	8,305	28,789	25,467
Staff pension costs	10,156	3,167	13,323	11,447
Transport services	3,394	-	3,394	5,716
Volunteer expenses	65	-	65	-
Film production costs	-	-	-	50,000
Conference costs	-	1,000	1,000	-
Building project costs	-	16,249	16,249	780
Rent	5,624	-	5,624	5,628
Repairs and renewals	5,840	1,973	7,813	7,023
Travel costs	98	525	623	1,117
General expenses	1,763	-	1,763	1,914
Consultancy fees	-	1,983	1,983	5,712
Depreciation	44,571	-	44,571	50,082
Loss on disposal of fixed assets	295	-	295	-
Share of governance costs (Note 10)	3,904	3,126	7,030	6,618
Share of support costs (Note 8)	45,635	36,510	82,145	78,772
	445,247	194,459	639,706	654,551

Revive MS Support
Notes to the Financial Statements
For the year ended 31 March 2020

7. Governance costs

	2020	2019
	£	£
Audit	6,440	6,072
Trustees' indemnity insurance	1,358	1,168
Other governance expenses	13	113
	<u>7,811</u>	<u>7,353</u>

8. Support costs

	2020	2019
	£	£
Raising funds	9,127	8,753
Charitable activities	82,145	78,772
	<u>91,272</u>	<u>87,525</u>

	2020	2019
	£	£
Training	2,879	4,353
Other staff costs	446	1,190
Travel	641	995
Advertising and promotions	654	261
Rent and rates	13,342	15,464
Insurance	7,450	7,644
Repairs and renewals	28,967	22,199
Heat and light	6,842	7,911
Telephone	1,494	1,462
Postage, printing and stationery	6,437	3,552
Subscriptions	1,615	1,488
Professional fees	7,193	6,599
General expenses	37	1,356
Bank interest and charges	13,275	13,051
	<u>91,272</u>	<u>87,525</u>

9. Net expenditure for the year

	2020	2019
	£	£
Net expenditure for the year is stated after charging:		
Depreciation and other amounts written off tangible assets	44,571	50,082
Loss on disposal of fixed assets	295	-
Auditor's remuneration (Note 9.1)	6,440	6,072
	<u>44,866</u>	<u>50,082</u>

9.1 Auditor's remuneration

Auditor's remuneration of £6,440 represents the annual audit fee.

Revive MS Support
Notes to the Financial Statements
For the year ended 31 March 2020

10. Analysis of charitable expenditure by activity

<u>Activity</u>	Direct Activities £	Support Costs £	Governance Costs £	2020 £	2019 £
Raising funds	137,518	9,127	781	147,426	127,405
Charitable activities:					
Outreach services	176,025	32,858	2,812	211,695	216,584
Therapeutic services	280,174	32,858	2,812	315,844	280,947
Information services	94,332	16,429	1,406	112,167	157,020
	688,049	91,272	7,811	787,132	781,956

11. Analysis of support and governance costs by charitable activity

<u>Activity</u>	Travel & Expenses £	Admin. Costs £	Premises Costs £	Support Costs £	Governance Costs £	2020 £	2019 £
Raising funds	393	5,393	3,341	9,127	781	9,908	9,488
Outreach services	1,415	19,413	12,029	32,857	2,812	35,669	34,156
Therapeutic services	1,415	19,413	12,029	32,857	2,812	35,669	34,156
Information services	709	9,707	6,015	16,430	1,406	17,836	17,078
	3,931	53,928	33,414	91,272	7,811	99,083	94,878

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:

	2020 Number	2019 Number
Charitable activities	18	17
Fundraising	3	3
Management and administration	4	4
	25	24

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 2020

12. Employees (cont...)**Employment costs**

	2020	2019
	£	£
Wages and salaries	497,525	464,272
Social security costs	37,387	32,565
Other pension costs	16,134	13,289
	<u>551,046</u>	<u>510,126</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 £166,446 (2019 - £131,013). 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 28.

14. Pension costs

The pension charge represents contributions due from the charity and amounted to £16,134 (2019 - £13,289). At the year end, there were outstanding contributions amounting to £3,590 (2019 - £2,843).

15. Tangible fixed assets

	Therapy Equip. £	Office Equip. £	Fixtures & Fittings £	Motor Vehicles £	Website £	Moorpark Court £	Total £
						(Note 15.1)	
Cost							
As at 1 April 2019	74,468	24,863	22,614	33,728	10,000	931,732	1,097,405
Additions	8,039	2,486					10,525
Disposals	-	(936)	-	-	-	-	(936)
As at 31 March 2020	<u>82,507</u>	<u>26,413</u>	<u>22,614</u>	<u>33,728</u>	<u>10,000</u>	<u>931,732</u>	<u>1,106,994</u>
Depreciation							
As at 1 April 2019	59,900	17,070	14,598	33,728	10,000	57,603	192,899
Elim. on disposals	-	(641)	-	-	-	-	(641)
Charge for year	12,878	2,495	2,004	-	-	27,194	44,571
As at 31 March 2020	<u>72,778</u>	<u>18,924</u>	<u>16,602</u>	<u>33,728</u>	<u>10,000</u>	<u>84,797</u>	<u>236,829</u>
Net book values							
As at 31 March 2020	<u>9,729</u>	<u>7,489</u>	<u>6,012</u>	<u>-</u>	<u>-</u>	<u>846,935</u>	<u>870,165</u>
As at 31 March 2019	<u>14,568</u>	<u>7,793</u>	<u>8,016</u>	<u>-</u>	<u>-</u>	<u>874,129</u>	<u>904,506</u>

Revive MS Support
Notes to the Financial Statements
For the year ended 31 March 2020

15. Tangible fixed assets (cont...)**15.1 Moorpark Court**

	Freehold Property £	Building Renovation £	HBO Installation £	Total £
Cost				
As at 1 April 2019	536,088	331,354	64,290	931,732
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31 March 2020	<u>536,088</u>	<u>331,354</u>	<u>64,290</u>	<u>931,732</u>
Depreciation				
As at 1 April 2019	21,450	26,508	9,645	57,603
Charge for year	10,725	13,254	3,215	27,194
As at 31 March 2020	<u>32,175</u>	<u>39,762</u>	<u>12,860</u>	<u>84,797</u>
Net book values				
As at 31 March 2020	<u>503,913</u>	<u>291,592</u>	<u>51,430</u>	<u>846,935</u>
As at 31 March 2019	<u>514,638</u>	<u>304,846</u>	<u>54,645</u>	<u>874,129</u>

16. Debtors

	2020 £	2019 £
Trade debtors	20,306	17,851
Other debtors	-	101
Prepayments and accrued income	21,273	14,192
	<u>41,579</u>	<u>32,144</u>

17. Creditors: amounts falling due within one year

	2020 £	2019 £
Bank loan	16,083	15,512
Trade creditors	5,120	3,549
Social security and other taxes	10,945	11,421
Other creditors	1,301	4,967
Accruals and deferred income	66,292	65,469
	<u>99,741</u>	<u>100,918</u>

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

	2020 £	2019 £
Bank loan (due in less than 5 years)	64,332	62,048
Bank loan (due in more than 5 years)	162,511	181,449
	<u>226,843</u>	<u>243,497</u>

Revive MS Support
Notes to the Financial Statements
For the year ended 31 March 2020

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

The loan from the Bank of Scotland is repayable over 15 years until June 2031 at a fixed interest rate of 4.56% and is secured against the charity's freehold property at Moorpark Court which, as shown in Note 15.1, had a carrying value of £503,913 at 31 March 2020.

19. Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2020 as represented by:				
Tangible fixed assets	-	870,165	-	870,165
Current assets	99,123	-	73,918	173,041
Current liabilities	(83,658)	(16,083)	-	(99,741)
Creditors more than one year	-	(226,843)	-	(226,843)
	15,465	627,239	73,918	716,622

20. Fund transfers

	General Fund £	Designated Funds £	Restricted Funds £
Restricted funds in deficit covered by the General Fund		(31,691)	-
Transfer of mortgage capital repayments to Designated Assets Fund		(16,083)	16,083
Transfer of asset additions to the Designated Assets Fund		(8,894)	10,230
		(56,668)	26,313
			30,355

21. Unrestricted funds

	1 Apr 2019 £	Income £	Expenditure £	Transfers £	31 Mar 2020 £
General Fund	57,187	563,048	(548,102)	(56,668)	15,465
	57,187	563,048	(548,102)	(56,668)	15,465

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 2019 £	Income £	Expenditure £	Transfers £	31 Mar 2020 £
Assets Fund	645,497	-	(44,571)	26,313	627,239
	645,497	-	(44,571)	26,313	627,239

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 into cash, less loan financing.

Revive MS Support
Notes to the Financial Statements
For the year ended 31 March 2020

23. Restricted funds

	1 Apr 2019	Income	Expenditure	Transfers	31 Mar 2020
	£	£	£	£	£
Revenue					
HBO Therapy	-	16,502	(31,530)	15,028	-
ARMSS Project	22,647	26,000	(8,107)	-	40,540
Physiotherapy	-	25,114	(38,007)	12,893	-
Welfare Officer	-	6,500	(10,270)	3,770	-
MS Nurse	21,247	-	(20,370)	-	877
Big Lottery	36,569	49,898	(61,762)	-	24,705
Walking Clinic	5,635	6,000	(23,413)	16,475	4,697
MS Conference	-	2,000	(1,000)	-	1,000
Capital					
Therapy Equipment Fund	-	19,910	-	(17,811)	2,099
	86,098	151,924	(194,459)	30,355	73,918

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.

ARMSS 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.

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.

MS Conference

Represents funding received from various sponsors to hold a conference about MS.

Therapy Equipment Fund

Grants and donations received towards the costs of purchasing medical equipment for use by therapists.

Revive MS Support
Notes to the Financial Statements
For the year ended 31 March 2020

24. Cash generated from operations

	2020	2019
	£	£
Net (expenditure) for year	(72,160)	(137,134)
Adjustments for:		
Add depreciation charges	44,571	50,082
Add loss on asset disposal	295	-
Deduct donated assets	(7,350)	(2,500)
Movements in working capital:		
(Increase)/Decrease in debtors	(9,435)	95,145
Increase/(Decrease) in creditors	(1,177)	9,487
Cash generated from/(absorbed by) operations	<u>(45,256)</u>	<u>15,080</u>

25. Analysis of changes in net debt

	At	Cash	At
	1 Apr 2019	Flows	31 Mar 2020
	£	£	£
Cash at bank and in hand	196,547	-	196,547
Loans falling due within one year	(15,512)	(571)	(16,083)
Loans falling due after more than one year	(243,497)	16,654	(226,843)
Total	<u>(62,462)</u>	<u>16,083</u>	<u>(46,379)</u>

26. Financial instruments

	2020	2019
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	<u>161,517</u>	<u>228,691</u>
Carrying amount of financial liabilities		
Measured at amortised cost	<u>326,584</u>	<u>344,415</u>

Revive MS Support
Notes to the Financial Statements
For the year ended 31 March 2020

27. Statement of Financial Activities 2019

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

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 2019.

28. Related Party Transactions

During the year, the charity received donations of £6,123 from related parties of which £5,043 related to fundraising events (2019 - £2,080). Two Trustees who are affected by MS made use of the charity's services.

There were no other related party transactions in the reporting year requiring disclosure.

29. Covid-19

At the date on which the financial statements were approved, the full financial implications resulting from the Coronavirus (Covid-19) outbreak which has affected the UK from March 2020 were uncertain. Based on an expected change in the charity's operational activities in the short term and, having assessed the possible impact of Covid-19 on the charity's projected income, expenditure and its assets, the Trustees believe that the charity's assets are not materially impaired.

Revive MS Support
Detailed Income & Expenditure Account
For the year ended 31 March 2020

This page does not form part of the statutory financial statements.

INCOME:	2020	2019
	£	£
Donations and legacies		
Individuals' donations	39,291	29,347
Legacies	1,000	7,000
Trusts and Foundations	34,524	28,000
Corporate donations	298	2,600
Other Organisations	20,384	5,022
In-house activities	10,055	5,411
Donated services and facilities	7,350	2,500
	<u>112,902</u>	<u>79,880</u>
Charitable activities		
Government funding	252,786	252,554
Grant funding	111,896	110,109
Users' donations	60,540	68,662
Social Work grants	7,000	7,000
	<u>432,552</u>	<u>438,325</u>
Other trading activities		
Charity events	141,858	95,304
Sale of goods	7,020	10,153
Sale of snacks	11,831	13,709
"500 Club+A5" subscriptions	8,809	7,451
	<u>169,518</u>	<u>126,617</u>
Total Income	714,972	644,822
Total Expenditure	(787,132)	(781,956)
Net (Expenditure)	<u>(72,160)</u>	<u>(137,134)</u>

Revive MS Support
Schedule of Expenditure
For the year ended 31 March 2020

This page does not form part of the statutory financial statements.

EXPENDITURE:	2020	2019
	£	£
Raising funds		
Wages and salaries	89,484	78,054
Employer's NI contributions	8,598	7,098
Staff pension costs	2,811	1,842
Other staff costs	392	419
Centre shop	3,016	1,957
Centre catering	6,375	6,521
Event costs	26,056	19,626
Other fundraising expenses	786	2,400
Share of governance costs (Note 10)	781	735
Share of support costs (Note 8)	9,127	8,753
	<u>147,426</u>	<u>127,405</u>
Charitable activities		
Wages and salaries	408,041	386,218
Subcontractors	16,998	18,057
Employers' NI contributions	28,789	25,467
Staff pension costs	13,323	11,447
Transport services	3,394	5,716
Conference costs	1,000	-
East End Outreach costs	65	-
Film production costs	-	50,000
Building project costs	16,249	780
Rent	5,624	5,628
Repairs and renewals	7,813	7,023
Travel costs	623	1,117
General expenses	1,763	1,914
Consultancy fees	1,983	5,712
Accountancy fees	-	-
Depreciation	44,571	50,082
Loss on Disposal of Fixed Assets	295	-
Share of governance costs (Note 10)	7,030	6,618
Share of support costs (Note 8)	82,145	78,772
	<u>639,706</u>	<u>654,551</u>
Total Expenditure	<u>787,132</u>	<u>781,956</u>