

Revive MS Support

Report and Financial Statements for the year ended 31 March 2021

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 Angela Samson Marion Butchart (appointed 03/03/2021) Daniel Lafferty (appointed 22/03/2021)
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 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 2021

The Trustees present their report and the financial statements of the charity for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, 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 2019).

Like most charities, this has been a challenging year for the organisation due to the COVID-19 pandemic. From the outset of the pandemic an organisational recovery plan was put in place and this was updated on a regular basis. This plan outlined how financial risk could be mitigated against along with what level of service could be delivered. These two areas are covered more extensively later in the report. This pro-active and responsive approach ensured that all risk was continually monitored and managed. Dealing with a 'higher risk' client group and the implementation of strict social distancing regulations, our Centre based activity had to be suspended for a time and support to our more vulnerable clients provided remotely. The organisation's ability to react in this way was of great benefit to our client group.

Financially during this period, the Government's introduction of the 'Job Retention Scheme', various Covid Resilience Funds along with the flexibility and understanding of some of our existing funders provided a financial foundation for us that made budget management so much easier. This along with the support and flexibility of all staff members ensured that the impact of this pandemic, to date, has been effectively managed. The recovery plan includes the requirement for us to review, on an ongoing basis, our workforce model and individual posts and implement any action in response.

It is worth noting that the strategic decision made in 2016, to relocate and purchase a significantly bigger building, has enabled the charity to continue providing services throughout most of the pandemic and has made financial planning more predictable. Servicing fixed rate repayments on a modest mortgage, rather than having a significant monthly rental outlay, has made it so much easier to manage our expenditure during a period when some income sources were reduced.

The Board welcomed to its membership Marion Butchart who has a vast experience in MS and policy, along with Daniel Lafferty who brings both experience of living with MS and that of a patient advocate/ activist.

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 Physiotherapy, CBT and Occupational Therapy. Our specialist staff team of over 20 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

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, to maximise our clients' mental and physical health, resilience and overall quality of life.

ACHIEVEMENTS and PERFORMANCE

Scotland is amongst the highest risk nations for Multiple Sclerosis in the world, with at least 16,000 people believed to be living with the disabling condition, from all parts of Scotland, both rural and urban. 80% have relapsing MS, with many experiencing progressive decline (typically over a 10-to-15-year period after diagnosis) – this comes with a high degree of personal, hidden, pain and suffering. Half are subsequently diagnosed with more-advanced MS (their symptoms get progressively worse, with no “remission” or improvement).

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

Pre-Covid, on average between 300 and 350 clients would access our services on a weekly basis. Taking cognizance of the various regulations imposed during the pandemic, notably 2 metre social distancing, the number of people that we can have at any time in the Centre was significantly reduced.

During the early stages of lockdown some clinical and emotional support was delivered remotely via telephone and online platforms such as Zoom, Near Me, and Microsoft Teams. A 'Friends of Revive' Facebook page was set up for our clients with the purpose of providing: links to self-help information; online exercise groups; peer support; organised social activities, etc.

From early August, some 'face to face' services recommenced at our Centre, consistent with national guidelines. Robust protocols were put in place to ensure the safety of clients and staff. Our team of clinicians spent most of July conducting individual client assessments remotely, so that the most vulnerable could be identified and prioritised for appointments. Throughout the year service delivery, continued in one form or another:

- MS Specialist Nurse support consisting of: assessment, symptom support, care planning, regular reviews and advocacy continued being delivered mostly remotely as circumstances/guidelines demanded. An increase in new referrals/contacts during the year highlights the value of our MS Specialist Nurse service, regarded by many of our clients as their most valuable source of support throughout the life-long course of the disease.
- Our Physiotherapy Team devised an exercise-based rehabilitation programme to help clients regain some of the critical mobility & conditioning lost during lockdown. During the temporary closure of our Centre, a variety of exercises that could be done at home were posted on a regular basis on our social media channels and could be accessed on our website.
- Welfare & benefits support – demand for this service increased dramatically during lockdown and this continues to be the case. During early lockdown, without the possibility of 'face to face' consultations, the process slowed somewhat but was no less effective in securing the rights and entitlements of our clients, most of which turn to us only when they are in desperate need. This is reflected in the statistics:
 - No. of Clients seen or contacted - 540.
 - DWP & Jobcentre plus Benefits received by clients as the result our assistance.
 - PIP £190,577 reclaimed from 39 cases.
 - Universal Credit & Employment Support (ESA): £57,988 reclaimed from 10 Cases.
 - In addition, 16 clients supported at telephoned Tribunals for PIP & ESA.
- Various groups and classes continued to be delivered remotely, including: Speech & Language Therapy, Memory Matters, Fatigue Management, Meditation and Cognitive Behavioural Therapy. These 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. Due to the emotional and mental health impacts of lockdown, these services were a lifeline for many people during the year.
- Social distancing regulations forced the suspension of all of our Outreach Clinics and we took the opportunity to conduct a full review of this provision during lockdown.

Revive MS Support

Trustees' Annual Report For the year ended 31 March 2021

ACHIEVEMENTS and PERFORMANCE (Cont...)

Great credit is due to our staff team for the willingness and flexibility they shown throughout the pandemic. On reflection, in the face of a global pandemic and its devastating effect on all areas of life, Revive weathered the storm, remaining operational and financially stable throughout. This can largely be attributed to careful, proactive, planning, responsive & decisive decision making, organisational agility, and a hugely co-operative and accommodating staff team.

Partnerships with funders

- **NHS Greater Glasgow & Clyde** – our principal stakeholder, providing contracted statutory funding towards the delivery of MS therapies and support. The clinical team at Revive works very closely with colleagues from both Primary and Acute Care, with Care and Referral pathways reviewed on an on-going basis to ensure that clinical support is delivered in line with client needs.
- **NHS Lanarkshire** – with whom we have a long-standing funding arrangement partly covering the services we provide for Lanarkshire-based clients who access services at our Centre in Govan or our digital-health provision. Our Clinical Team retain very close links with the Region's MS Nurses and Consultant Neurologist.
- **Private Trusts & Foundations** – Income from grants during the year was higher than expected, despite the uncertain funding landscape, contributing to our overall stability. This included a combination of statutory grants relating to our management of services during the pandemic and our on-going recovery, and non-statutory grants in support of the continuation and development of our core activities and our national outreach programme. Significant contributions were received from:
 - The Scottish Government's Third Sector Resilience Fund.
 - The Communities Recovery Fund.
 - NHS Greater Glasgow and Clyde Endowment Fund.
 - The Robertson Trust – 1st year of a multi-year award.
 - National Lottery Communities Fund – 2nd year of a 2-year award, and an additional, pandemic-related, award.
 - Bank of Scotland Foundation, with an additional, pandemic-related, Contingency Fund award.
 - The pharmaceutical industry, including Merck and Roche.

We are equally indebted to several smaller funders for contributions to our core provision and outreach, including local trusts and foundations and those based in regional locations outside of the West of Scotland. The impact of the challenges we faced during the year was alleviated by the generosity and flexibility of these funders, enabling us to switch seamlessly to digital service delivery for a period during the year whilst maintaining our life-line face-to-face provision, where possible, and even supporting the further development of services (both core services and outreach).

Partnership with other charities

- **MS Society Scotland** – Revive MS Support continues to be promoted by the Society as the leading provider of therapeutic services and support for people affected by MS in the West of Scotland.
- **Neurological Alliance of Scotland** – Our CEO is a member of the Executive Committee.
- **The Health & Social Care Alliance** – We are active members of The Alliance, including representing the views of our clients through their regular consultations.

Partnership with Statutory Bodies

- **Scottish Government: Cross-Party Group on Multiple Sclerosis** – this comprises leading MS charities, MS professionals, researchers and people living with the condition. Revive continues to make major contributions to the work of the Group.
- **Queen Elizabeth University Hospital** - Our clinicians continue to work closely with MS Nurse Specialists, Physiotherapists, Consultants and other front-line staff involved in the day-to-day treatment and care of people with MS.
- **Scottish Rural Health Partnership** – Our membership ensures that we are appraised of the gaps in MS services in more rural communities across Scotland.

PLANS FOR FUTURE PERIODS

It was Benjamin Franklin who once said, 'out of adversity comes opportunity'! The past year has been a learning experience for all of us at Revive. As an organisation, our resilience, flexibility, and strength has been robustly tested and demonstrated. Through this difficult time, we have learned much, and the experience has again underlined the critical part we play in ensuring the health and wellbeing of people affected by Multiple Sclerosis. There is an acute awareness that as we move out of the pandemic, the need for the therapies and services we provide is even more vital than prior to Covid. For many with MS, the experience of Lockdown has left them debilitated and in need of urgent compensatory and rehabilitative support. Beyond this, they will need the strongly evidenced, preventive, support, care and symptom-management assistance that has become our hallmark.

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PLANS FOR FUTURE PERIODS (Cont...)

For this reason, within prudent financial constraints, it is important that we get back to providing Centre-based (pre-Covid) services as soon as we possibly can. We also remain acutely aware of the greater need across Scotland, where access to MS services is limited and, in some places, non-existent. In line with one of our strategic objectives, we therefore intend to further accelerate the national roll-out of Revive MS Connect, our national digital health programme, which has been impacted by pandemic restrictions.

Revive MS Connect

Having robustly tested remote service delivery in 2018, with funding and assessment from Health Improvement Scotland, and commenced the roll-out of a national programme in 2019/20, with the support of the National Lottery Communities Fund and other funding partners, we were well-positioned to maximise the use of digital technology to deliver our core services during the pandemic. We now intend to complete this process, drawing referrals to the Programme (recently rebranded Revive MS Connect), from every region of Scotland. This will strongly complement our Centre-based work and export our specialist knowledge and support Scotland-wide (realising a long-held ambition). Our plans are based on the following:

- Post pandemic, the need for support amongst people affected by MS across Scotland has never been greater.
- We have the in-house knowledge and expertise in MS to deliver our core services to people with MS, nationwide, combined with recent experience of delivery under challenging circumstances.
- If a positive can be taken from Lockdown, it is that people across all age groups have developed greater digital literacy.
- Connectivity has improved significantly over recent years, and this can only continue to be the case.

The achievement of our objective will require additional funding support - a limited amount of continuation funding is already in place, with applications presently being considered by the Scottish Government (through the Neurological Care and Support Framework) and potential pharmaceutical partners.

Review of Fundraising Model

Over recent months we have therefore been reviewing our fundraising strategy. Our Head of Fundraising & Communications has engaged with the Institute of Fundraising, attending many of their online seminars and courses to gain new insight into how we can adapt our strategy and practice to maximise income from digital sources. We have also looked at examples of best-practice pursued by other charities. Developing an online giving and event programme, however, is only one strand; our review has also highlighted the need to be more pro-active in attracting individual donors and corporate support, as well as developing a legacy promotion strategy.

When this wide-ranging review is complete (by the end of 2021), we expect to recruit someone with the skills, experience and aptitude to drive this forward, providing a firm foundation for future income growth, focused on new and innovative fundraising activities that will complement the more traditional methods we have come to rely on.

FINANCIAL REVIEW

Principal sources of funds

From the very outset of the pandemic, two COVID-19 Recovery Plans were drafted, one focusing on how services could continue to be delivered to our clients, and the other setting out a plan for addressing and managing the financial challenges that we knew were ahead of us. These plans over-lapped at points and, as the pandemic raged, were reviewed on a weekly and occasionally, even on a daily basis.

Our Clinical Recovery Plan focused on remote service provision, especially in the early months of the virus – the experience of our clinical team in digital service delivery ensured that the plan could be fully implemented. As lockdown regulations were eased in the Summer, the focus shifted to planning for the re-opening of our Centre, with stringent protocols put in place to ensure compliance with hygiene and other regulations and the safety and protection of our clients and staff. With restricted capacity at our Centre, remote consultations continued in tandem with 'face to face' appointments. The main focus of our Centre-based interventions was physiotherapy and general conditioning, targeting mobility, spasticity and general well-being (both mental and physical), aspects that had been particularly compromised during lockdown.

Our Financial Recovery Plan set out a strategy to closely control expenditure and to increase income. With the collapse of hospitality and the introduction of social distancing, all event based fundraising activities, along with some others, had to be stripped from our income projections. With salaries contributing to a high percentage of our expenditure, full use was made of The Job Retention Scheme. We also cut overheads at our Centre by moving from a 5-day to a 4-day week and suspending all unnecessary expenditure. Under the JRS, salaries were reduced to 80%, with pension contributions paid as normal.

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FINANCIAL REVIEW (Cont...)

In summary, despite the uncertainty and operational challenges posed by the pandemic, and as a direct result of our revised strategy, Revive had a strong year. Our Contract with NHS Greater Glasgow and Clyde continued to account for circa one-third of our income. This was supplemented by one-off (COVID-related) revenue grants (both restricted and unrestricted) of circa £84,000 (10%) and Coronavirus Job Retention Scheme (furlough) payments (27%).

As mentioned, we reduced our expenditure during the year, principally through a reduction in salary costs precipitated by the cancellation of our fundraising events schedule (resulting in the redundancy of our Events Manager), and the suspension of our outreach provision (our Outreach Co-ordinator subsequently secured another post). Our Office Manager also left for another position. Combined with the grant payments, these changes helped to off-set our income loss from planned events and other direct fundraising activities.

Our income during the year was also further bolstered by individual donations, generated through targeted e-mail and postal appeals, and social media-driven appeals/events, in addition to user donations. A bounce-back loan we secured from the Bank of Scotland in the early stages of the pandemic purely as a contingency has not had to be drawn down.

Significant highlights of fundraising activity 2020-2021

This has been a difficult year for fundraising at Revive as we have not been able to run our traditional fundraising activities due to lockdown, nor have our supporters been able to organise their own 3rd party events. In the absence of these activities we launched an appeal in April 2020 via JustGiving called 'Revive to Thrive'. We must thank all of our clients and supporters who donated generously to this appeal. Many thanks also go to those who undertook personal challenges during the lockdowns. These required to be a bit more creative to comply with the pandemic restrictions.

Once the initial lockdown ended, we organised a few online fundraising activities, including launching a Virtual Ladies Lunch Toolkit so that our supporters could host their own 'table' of friends, running a very successful Christmas Tombola that sold out on the first day, and holding Zoom quizzes for Halloween and Christmas. Special mention should go to our Quizmaster, Liam Priest, for all the hard work he put into the quizzes and into running the Friends of Revive Facebook Group, which has become a great support to many of our regular clients. Liam has also been running monthly Zoom quizzes, as 3rd party events, to raise funds.

In addition to this, we focused on the themes of Health and Wellbeing in October, across our online platforms, prompting several supporters to take on walking, running and 'Go Sober' challenges to try and shake off the effects of the lockdown.

Our sincere thanks go to everyone that took up a challenge, in particular 12-year-old brothers, Max and Munro MacLean. We also added a new online payment option for our 500 Club monthly prize draw, which celebrated its 10th anniversary in 2020 – this simplified the joining process, resulting in increased membership. Birthday Fundraisers through Facebook have also been a great source of income – our thanks go to everyone that shared news of our work through their networks.

In December, we launched a low-cost multi-platform Christmas Appeal (via e-mail, mail, and online), based on the movie 'It's a Wonderful Life', sponsored by Tangible Stationery. This was more successful than previous appeals. We now intend to repeat this annually. Many thanks go to our two wonderful database volunteers for their assistance, working from home. Special mention must go to volunteer, Margaret Brown, who went above and beyond, knitting Christmas decorations and selling them to friends online, and also to Stevie Wilson, author of The Rangers Bear Book. Stevie and his family worked very hard to sell his book, exceeding his family's expectations, and he donated a percentage of the sales.

Our corporate supporters, Compliance First and Traveltek, have both had a difficult year, with much of their staff team furloughed – both have communicated their intention to resume support after the furlough period has ended. Another valued supporter, Mercurytide, has now merged with Sponge, who have agreed to continue to support our web development – we are very grateful for their continued partnership. Finally, our 3-year corporate partnership with MAST Architects has now come to an end – we are sincerely thankful for all their support during that time.

Risk Assessment

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 on an annual basis. The Trustees have identified the major risks as the Covid-19 pandemic and its impact on the charity's staff, finances and services as well as the renewal of the NHS GG&C service contract. Plans have been put in place to address any issues that may arise as a result of these risks.

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FINANCIAL REVIEW (Cont...)

Results for the year

Per the Statement of Financial Activities on page 12, the charity reported Net Income (i.e. a Surplus) and a positive Net Movement in Funds for the year of £240,540 (2020 – Deficit £72,160). At 31 March 2021, the charity's total reserves amounted to £957,162 (2020 - £716,622) of which (1) £608,783 were tied up in fixed assets within Designated Funds (2020 - £627,239) and (2) £59,540 related to Restricted Funds (2020 - £73,918).

Reserves policy

As indicated on page 12, the charity's General Fund – ie. Unrestricted or free reserves which are not tied up in fixed assets – amounted to £288,839 at 31 March 2021 (2020 - £15,465). This figure, together with the closing balance of Restricted Revenue Funds pertaining to ongoing operating activities of £57,441 (see Note 24) represents 1.5 months' worth of operating expenditure, compared with 1.5 months' coverage at the same time last year. Reserves are well above our target of 3 months' operational cost coverage but the Trustees are expecting another difficult year for fundraising while the Covid 19 pandemic continues and expect these reserves to be utilised in sustaining the charity's services during these challenging times. Overall reserves, including the net book value of fixed assets and balances on Restricted Funds, amounted to £957,162 (2020 – £716,622).

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) to fill the skills gap that exists 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.

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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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 FRS 102;
- 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.

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.

Disclosure of information to auditor

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

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 28th October 2021 and signed on their behalf by:

Hilary Davison

Hilary Davison
Chair/Trustee

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

Opinion

We have audited the financial statements of Revive MS Support (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, 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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report, which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

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

Matters on which we are required to report by exception

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

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

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees, who are also the Directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with Trustees and other management, and from our wider knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, Charities SORP (FRS 102) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

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

Audit response to risks identified

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 1 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- requesting correspondence with HMRC, OSCR and the charity's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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 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.

Alan Cunningham

Alan Cunningham BA CA (Senior Statutory Auditor)

1/11/2021

**For and on behalf of Alexander Sloan
Accountants and Business Advisers
Statutory Auditor**

180 St Vincent Street
Glasgow
G2 5SG

Revive MS Support
Statement of Financial Activities
For the year ended 31 March 2021
(incorporating Income and Expenditure Account)

		Unrestricted				
		General	Designated	Restricted	2021	2020
	Notes	Fund	Funds	Funds	Total	Total
		£	£	£	£	£
Income from:						
Donations and legacies	2	86,767	-	-	86,767	112,902
Income from Charitable activities	3	330,701	-	86,557	417,258	432,552
Other trading activities	4	54,694	-	-	54,694	169,518
Other	5	65,217	-	233,906	299,123	-
Total		537,379	-	320,463	857,842	714,972
Expenditure on:						
Raising funds	6	(65,886)	-	-	(65,886)	(147,426)
Charitable activities	7	(166,994)	(35,461)	(348,961)	(551,416)	(639,706)
Total		(232,880)	(35,461)	(348,961)	(617,302)	(787,132)
Net income/(expenditure)	10	304,499	(35,461)	(28,498)	240,540	(72,160)
Transfers between funds	21	(31,125)	17,005	14,120	-	-
Net movement in funds		273,374	(18,456)	(14,378)	240,540	(72,160)
Reconciliation of funds:						
Total funds brought forward		15,465	627,239	73,918	716,622	788,782
Total funds carried forward		288,839	608,783	59,540	957,162	716,622

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 15 to 28 form an integral part of these financial statements.

**Revive MS Support
Balance Sheet
As at 31 March 2021**

		2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	16		834,704		870,165
			834,704		870,165
Current assets					
Debtors	17	36,788		41,579	
Cash at bank and in hand		397,634		131,462	
		434,422		173,041	
Creditors: amounts falling due within one year	18	(103,096)		(99,741)	
Net current assets			331,326		73,300
Total assets less current liabilities			1,166,030		943,465
Creditors: amounts falling due after one year	19		(208,868)		(226,843)
Net assets			957,162		716,622
The Funds of the Charity:					
Unrestricted funds					
General fund	22		288,839		15,465
Designated funds	23		608,783		627,239
Restricted funds	24		59,540		73,918
Total Charity Funds			957,162		716,622

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 28th October 2021 and signed on their behalf by:

Michael Cunningham

.....
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 2021

	Notes	2021 £	2020 £
Cash provided by (used in) operating activities			
Cash generated from/(absorbed by) operations	25	284,147	(45,256)
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(3,175)
Net cash provided by (used in)/ investing activities			
		-	(3,175)
Cash flows from financing activities			
Repayment of bank loan		(17,975)	(16,654)
Net cash provided by (used in) financing activities			
		(17,975)	(16,654)
Net increase/(decrease) in cash and cash equivalents		266,172	(65,085)
Cash and cash equivalents at beginning of the year		131,462	196,547
Cash and cash equivalents at end of the year		397,634	131,462

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

Revive MS Support

Notes to the Financial Statements For the year ended 31 March 2021

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 2019). 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 of 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 2021

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.

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 2021

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 11.

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 receive 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 2021

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 the reporting date then they are presented as non-current liabilities.

1.26 Employee benefits

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

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

1.27 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.28. Operating lease

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

1.29 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 2021

2. Donations and legacies	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Individuals' donations	48,576	-	48,576	39,291
Legacies	-	-	-	1,000
Trusts and foundations	35,900	-	35,900	34,524
Corporate donations	350	-	350	298
Other organisations	700	-	700	20,384
In-house activities	1,241	-	1,241	10,055
Donated services and facilities (Note 2.1)	-	-	-	7,350
	86,767	-	86,767	112,902

2.1 Donated services and facilities	Total 2021 £	Total 2020 £
Donated equipment	-	7,350
	-	7,350

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. Income from Charitable Activities	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Government funding	311,243	-	311,243	252,786
Grant funding	-	81,000	81,000	111,896
Users' donations	19,458	5,557	25,015	60,540
Social work grants	-	-	-	7,000
Study day and training delegates	-	-	-	330
	330,701	86,557	417,258	432,552

Income from charitable activities is analysed by activity below:

Outreach services	110,612	51,505	162,117	156,601
Therapeutic services	128,830	56,062	184,892	209,183
Information services	54,997	15,252	70,249	66,768
	294,439	122,819	417,258	432,552

4. Other trading activities	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Charity events	46,703	-	46,703	141,858
Sale of goods	397	-	397	7,020
Sale of snacks	-	-	-	11,831
"500 Club" subscriptions	7,594	-	7,594	8,809
	54,694	-	54,694	169,518

Revive MS Support
Notes to the Financial Statements
For the year ended 31 March 2021

5. Other Income	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Write back of building development costs	50,967	-	50,967	-
Coronavirus Job Retention Scheme grant	-	233,906	233,906	-
Gain on sale of fixed assets	14,250	-	14,250	-
	<u>65,217</u>	<u>233,906</u>	<u>299,123</u>	<u>-</u>

During the year ended 31 March 2018, the company that undertook the redevelopment of the charity's Centre, P & B Builders (GLW) Limited, Scottish Company No. SC498805, went into liquidation. The charity's Accounts for the year ended 31 March 2018 and subsequent Accounts to 31 March 2020 included an accrual of £50,967 for a final invoice from P & B Builders (GLW) Limited which was disputed by the Trustees. With P & B Builders (GLW) Limited having been dissolved on 25 May 2021, the £50,967 accrual has been released to Income at 31 March 2021.

6. Raising funds	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Wages and salaries	49,934	-	49,934	89,484
Employer's NI contributions	4,819	-	4,819	8,598
Staff pension costs	1,298	-	1,298	2,811
Other staff costs	467	-	467	392
Centre shop	40	-	40	3,016
Centre catering	1,262	-	1,262	6,375
Event costs	22	-	22	26,056
Other fundraising expenses	582	-	582	786
Share of governance costs (Note 11)	826	-	826	781
Share of support costs (Note 9)	6,636	-	6,636	9,127
	<u>65,886</u>	<u>-</u>	<u>65,886</u>	<u>147,426</u>

7. Charitable activities	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Wages and salaries	82,721	318,024	400,745	408,041
Subcontractors	4,124	-	4,124	16,998
Employer's NI contributions	24,743	3,124	27,867	28,789
Staff pension costs	10,539	1,299	11,838	13,323
Transport services	1,213	-	1,213	3,394
Volunteer expenses	-	-	-	65
Conference costs	-	-	-	1,000
Building project costs	-	-	-	16,249
Rent	-	-	-	5,624
Repairs and renewals	976	282	1,258	7,813
Travel costs	-	115	115	623
General expenses	1,642	-	1,642	1,763
Consultancy fees	-	-	-	1,983
Depreciation	35,461	-	35,461	44,571
Loss on disposal of fixed assets	-	-	-	295
Share of governance costs (Note 11)	4,539	2,891	7,430	7,030
Share of support costs (Note 9)	36,497	23,226	59,723	82,145
	<u>202,455</u>	<u>348,961</u>	<u>551,416</u>	<u>639,706</u>

Revive MS Support
Notes to the Financial Statements
For the year ended 31 March 2021

8. Governance costs

	2021	2020
	£	£
Audit	7,224	6,440
Trustees' indemnity insurance	1,032	1,358
Other governance expenses	-	13
	8,256	7,811

9. Support costs

	2021	2020
	£	£
Raising funds	6,636	9,127
Charitable activities	59,723	82,145
	66,359	91,272

	2021	2020
	£	£
Training	53	2,879
Other staff costs	665	446
Travel	-	641
Advertising and promotions	600	654
Rent and rates	11,021	13,342
Insurance	8,348	7,450
Repairs and renewals	18,041	28,967
Heat and light	4,554	6,842
Telephone	1,055	1,494
Postage, printing and stationery	2,234	6,437
Subscriptions	795	1,615
Professional fees	7,111	7,193
General expenses	74	37
Bank interest and charges	11,809	13,275
	66,360	91,272

10. Net income / (expenditure) for the year

	2021	2020
	£	£
Net income / (expenditure) for the year is stated after charging:		
Depreciation and other amounts written off tangible assets	35,461	44,571
(Gain) / loss on disposal of fixed assets	(14,250)	295
Auditor's remuneration (Note 10.1)	7,224	6,440
	7,224	6,440

10.1 Auditor's remuneration

Auditor's remuneration of £7,224 represents the annual audit fee.

Revive MS Support
Notes to the Financial Statements
For the year ended 31 March 2021

11. Analysis of charitable expenditure by activity

<u>Activity</u>	Direct Activities £	Support Costs £	Governance Costs £	2021 £	2020 £
Raising funds	58,424	6,636	826	65,886	147,426
Charitable activities:					
Outreach services	83,745	23,890	2,972	110,607	211,695
Therapeutic services	355,994	23,890	2,972	382,856	315,844
Information services	44,524	11,944	1,486	57,954	112,167
	542,687	66,360	8,256	617,303	787,132

12. Analysis of support and governance costs by charitable activity

<u>Activity</u>	Travel & Expenses £	Admin. Costs £	Premises Costs £	Support Costs £	Governance Costs £	2021 £	2020 £
Raising funds	72	4,286	2,278	6,636	826	7,462	9,908
Outreach services	258	15,430	8,202	23,890	2,972	26,862	35,669
Therapeutic services	258	15,430	8,202	23,890	2,972	26,862	35,669
Information services	129	7,715	4,101	11,945	1,486	13,431	17,836
	718	42,859	22,784	66,360	8,256	74,616	99,082

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%

13. Employees

Number of employees

The average monthly numbers of employees during the year were:

	2021 Number	2020 Number
Charitable activities	17	18
Fundraising	2	3
Management and administration	4	4
	23	25

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

Revive MS Support
Notes to the Financial Statements
For the year ended 31 March 2021

13. Employees (cont...)

Employment costs

	2021	2020
	£	£
Wages and salaries	450,679	497,525
Social security costs	32,686	37,387
Other pension costs	13,136	16,134
	496,501	551,046

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 £154,169 (2020 - £166,446). The key management personnel are shown on page 1.

14. Trustees' remuneration and expenses

No Trustee or any persons connected to them received remuneration or reimbursed expenses during the year. See also Note 28.

15. Pension costs

The pension charge represents contributions due from the charity and amounted to £11,088 (2020 - £16,134). At the year end, there were outstanding contributions amounting to £2,991 (2020 - £3,590).

16. Tangible fixed assets

	Therapy Equip. £	Office Equip. £	Fixtures & Fittings £	Motor Vehicles £	Website £	Moorpark Court £ <small>(Note 16.1)</small>	Total £
Cost							
As at 1 April 2020	82,507	26,413	22,614	33,728	10,000	931,732	1,106,994
Additions	-	-	-	-	-	-	-
Disposals	-	-	-	(33,728)	-	-	(33,728)
As at 31 March 2021	82,507	26,413	22,614	-	10,000	931,732	1,073,266
Depreciation							
As at 1 April 2020	72,778	18,924	16,602	33,728	10,000	84,797	236,829
Elim. on disposals	-	-	-	(33,728)	-	-	(33,728)
Charge for year	4,892	1,872	1,503	-	-	27,194	35,461
As at 31 March 2021	77,670	20,796	18,105	-	10,000	111,991	238,562
Net book values							
As at 31 March 2021	4,837	5,617	4,509	-	-	819,741	834,704
As at 31 March 2020	9,729	7,489	6,012	-	-	846,935	870,165

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16. Tangible fixed assets (cont...)

16.1 Moorpark Court

	Freehold Property £	Building Renovation £	HBO Installation £	Total £
Cost				
As at 1 April 2020	536,088	331,354	64,290	931,732
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31 March 2021	536,088	331,354	64,290	931,732
Depreciation				
As at 1 April 2020	32,175	39,762	12,860	84,797
Charge for year	10,725	13,254	3,215	27,194
As at 31 March 2021	42,900	53,016	16,075	111,991
Net book values				
As at 31 March 2021	493,188	278,338	48,215	819,741
As at 31 March 2020	503,913	291,592	51,430	846,935

17. Debtors

	2021 £	2020 £
Trade debtors	26,181	20,306
Prepayments and accrued income	10,607	21,273
	36,788	41,579

18. Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans	67,053	16,083
Trade creditors	4,330	5,120
Social security and other taxes	8,575	10,945
Other creditors	943	1,301
Accruals and deferred income	22,195	66,292
	103,096	99,741

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

	2021 £	2020 £
Bank loan (due in less than 5 years)	68,213	64,332
Bank loan (due in more than 5 years)	140,655	162,511
	208,868	226,843

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 16.1, had a carrying value of £493,188 at 31 March 2021.

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20. Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2021 as represented by:				
Tangible fixed assets	-	834,704	-	834,704
Current assets	374,882	-	59,540	434,422
Current liabilities	(86,043)	(17,053)	-	(103,096)
Creditors more than one year	-	(208,868)	-	(208,868)
	<u>288,839</u>	<u>608,783</u>	<u>59,540</u>	<u>957,162</u>
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)
	<u>15,465</u>	<u>627,239</u>	<u>73,918</u>	<u>716,622</u>

21. Fund transfers

	General Fund £	Designated Funds £	Restricted Funds £
Restricted funds in deficit covered by the General Fund	(14,120)	-	14,120
Transfer of mortgage capital repayments to Designated Assets Fund	(17,005)	17,005	-
	<u>(31,125)</u>	<u>17,005</u>	<u>14,120</u>

22. Unrestricted funds

	1 Apr 2020 £	Income £	Expenditure £	Transfers £	31 Mar 2021 £
General Fund	15,465	537,379	(232,880)	(31,125)	288,839
	<u>15,465</u>	<u>537,379</u>	<u>(232,880)</u>	<u>(31,125)</u>	<u>288,839</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.

23. Unrestricted designated funds

	1 Apr 2020 £	Income £	Expenditure £	Transfers £	31 Mar 2021 £
Assets Fund	627,239	-	(35,461)	17,005	608,783
	<u>627,239</u>	<u>-</u>	<u>(35,461)</u>	<u>17,005</u>	<u>608,783</u>
	1 Apr 2019 £	Income £	Expenditure £	Transfers £	31 Mar 2020 £
Assets Fund	645,497	-	(44,571)	26,313	627,239
	<u>645,497</u>	<u>-</u>	<u>(44,571)</u>	<u>26,313</u>	<u>627,239</u>

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23. Unrestricted designated funds (cont...)

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.

24. Restricted funds

	1 Apr 2020	Income	Expenditure	Transfers	31 Mar 2021
	£	£	£	£	£
<i>Revenue</i>					
HBO Therapy	-	5,557	(11,436)	6,256	377
ARMSS Project	40,540	19,000	(22,715)	-	36,825
Physiotherapy	-	20,000	(13,002)	-	6,998
Welfare Officer	-	-	(7,675)	7,864	189
Outreach Co-ordinator	-	2,000	-	-	2,000
MS Nurse	877	20,000	(15,522)	-	5,355
Big Lottery	24,705	20,000	(44,705)	-	-
Walking Clinic	4,697	-	-	-	4,697
Coronavirus Job Retention Scheme	-	233,906	(233,906)	-	-
MS Conference	1,000	-	-	-	1,000
<i>Capital</i>					
Therapy Equipment Fund	2,099	-	-	-	2,099
	73,918	320,463	(348,961)	14,120	59,540

	1 Apr 2019	Income	Expenditure	Transfers	31 Mar 2020
	£	£	£	£	£
<i>Revenue</i>					
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	-
Outreach Co-ordinator	-	-	-	-	-
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
<i>Capital</i>					
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.

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24. Restricted funds (Cont...)

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.

Coronavirus Job Retention Scheme

Represents funding from the UK Government to support payroll costs during the Covid-19 pandemic.

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.

25. Cash generated from operations

	2021	2020
	£	£
Net income/(expenditure) for year	240,540	(72,160)
Adjustments for:		
Add depreciation charges	35,461	44,571
Add loss on asset disposal	-	295
Deduct donated assets	-	(7,350)
Movements in working capital:		
(Increase)/Decrease in debtors	4,791	(9,435)
Increase/(Decrease) in creditors	3,355	(1,177)
Cash generated from/(absorbed by) operations	284,147	(45,256)

26. Analysis of changes in net debt

	At	Cash	At
	1 Apr 2020	Flows	31 Mar 2021
	£	£	£
Cash at bank and in hand	131,462	266,172	397,634
Loans falling due within one year	(16,083)	(50,970)	(67,053)
Loans falling due after more than one year	(226,843)	17,975	(208,868)
Total	(111,464)	233,177	121,713

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27. Statement of Financial Activities 2020

		Unrestricted			
		General	Designated	Restricted	2020
		Fund	Funds	Funds	Total
	Notes	£	£	£	£
Income from:					
Donations and legacies	2	87,378	-	25,524	112,902
Charitable activities	3	306,152	-	126,400	432,552
Other trading activities	4	169,518	-	-	169,518
Total		563,048	-	151,924	714,972
Expenditure on:					
Raising funds	6	(147,426)	-	-	(147,426)
Charitable activities	7	(400,676)	(44,571)	(194,459)	(639,706)
Total		(548,102)	(44,571)	(194,459)	(787,132)
Net income/(expenditure)		14,946	(44,571)	(42,535)	(72,160)
Transfers between funds	21	(56,668)	26,313	30,355	-
Net movement in funds		(41,722)	(18,258)	(12,180)	(72,160)
Reconciliation of funds:					
Total funds brought forward		57,187	645,497	86,098	788,782
Total funds carried forward		15,465	627,239	73,918	716,622

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 2020.

28. Related Party Transactions

During the year, the charity received donations from related parties of £1,380, of which nothing related to fundraising events (2020 - £5,043). Two Trustees who are affected by MS made use of the charity's services.

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

29. Covid-19

Having adapted the charity's operational activities during the lockdown restrictions and assessed the impact of Covid-19 on the charity's projected income, expenditure and assets, the Trustees believe that the charity's assets are not impaired.