

THE MARINA DALGLISH APPEAL

England & Wales - Charity number 1111193

Details

Status Registered

Legal form Other

Registered 2005-09-06

Register [View on the Charity Commission register](#)

Contact

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Activities

Objects: 3 OBJECTS3.1 THE TRUSTEES SHALL HOLD THE CAPITAL AND INCOME OF THE APPEAL FUND UPON TRUST TO APPLY THE INCOME, AND ALL OR SUCH PART OR PARTS OF THE CAPITAL, AT SUCH TIME OR TIMES AND IN SUCH MANNER FOR THE RELIEF OF SICKNESS AND IN PARTICULAR (BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING) TO FUNDING FACILITIES FOR PATIENT CARE, THE PURCHASE OF MEDICAL EQUIPMENT OF ANY NATURE FOR HOSPITALS AND MEDICAL RESEARCH GENERALLY3.2 SUBJECT TO SUB-CLAUSE 3.1, THE TRUSTEES SHALL APPLY THE INCOME FOR OR TOWARDS SUCH CHARITABLE PURPOSES AND SHALL MAKE DONATIONS TO SUCH CHARITABLE INSTITUTIONS, AT SUCH TIMES AND IN SUCH MANNER, AS THE TRUSTEES SHALL IN THEIR DISCRETION THINK FIT.

Activities: The Charity is currently engaged in assisting Liverpool Broadgreen Hospital Trust by providing funds to instal robotic surgery equipment for the treatment of prostate and kidney cancers as well as operating the Larks drop-in centre in central Liverpool for the benefit and wellbeing of cancer patients

Classification

- **How:** Makes Grants To Organisations, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** NATIONALLY
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£1,856,149	£850,826	£3,770,858	2
2024-07-31	£399,832	£1,236,256	-	-
2023-07-31	£1,326,114	£594,859	£3,601,959	3
2022-07-31	£1,333,668	£345,505	£2,870,704	3
2021-07-31	£118,423	£153,064	-	-
2020-07-31	£849,384	£416,564	£1,917,182	3

Trustees

Name	Role	Appointed
WILLIAM CLARKE	Chair	
KENNETH MATHIESON DALGLISH		
LEE MARTIN		
MARINA DALGLISH		

THE MARINA DALGLISH APPEAL

England & Wales - Charity number 1111193

Accounts

**THE MARINA DALGLISH APPEAL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

REGISTERED CHARITY NUMBER 1111193

**THE MARINA DALGLISH APPEAL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

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THE MARINA DALGLISH APPEAL

TRUSTEES AND OFFICIALS

TRUSTEES

William Clarke - Chair of Trustees	
Kenny Dalglish	
Marina Dalglish	
Alan Hansen	Resigned 01/10/2024
Janet Hansen	Resigned 01/10/2024
Mike McComb	Resigned 01/10/2024
Lee Martin	
Paul Sproson	Resigned 01/10/2024

PROFESSIONAL ADVISORS

Bankers	Barclays Bank PLC 48-50 Lord Street Liverpool L2 1TD
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Solicitors	Bermans Exchange Station Tithebarn Street Liverpool L2 2QP
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Auditors	Sumer Auditco Limited Fourth Floor Unit 5b The Parklands Bolton BL6 4SD
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PRINCIPAL ADDRESS	Suite 10-12 Mezzanine Floor
Registered Address	Royal Liver Building Pier Head Liverpool L3 1HU

THE MARINA DALGLISH APPEAL

BOARD OF TRUSTEES' REPORT

The Board of Trustees presents its annual report, together with the audited financial statements for the year ended 31 July 2025.

Constitution and Aims

The Appeal is an unincorporated trust constituted under a trust deed dated 1 August 2005.

Reference and Administrative details of the Charity Trustees and Advisors

The appeal is a registered charity under the Charities Act 2011, Charity number 1111193.

Structure, Governance and Management

The Appeal was established by Marina Dalglish following her successful treatment for illness in order to assist others requiring treatment. Its Board of Trustees number four including Kenny and Marina Dalglish and no Trustees receive remuneration. The power of appointing Trustees is vested in the Trustees. Quarterly meetings of the Trustees are held to agree the board strategy and areas of activity for the appeal. The day to day event management and administration are carried out by one fundraiser and one administrator who are employed by the Trust.

Objectives and Activities

Our governing document sets out of key charitable objectives (our aims) which are:

- the relief of sickness and in particular, to fund facilities for patientcare
- the purchase of medical equipment of any nature for hospitals
- support wider medical research

The wider strategic areas of the charity drive our activities which in turn feed our long and short term objectives. The delivery of support to hospitals and wider care facilities through the provision of new equipment is an ongoing cause and one that we will continue to champion for years to come. We anticipate that our objectives will always be relevant, and our activities will support patientcare for many years. In the medium-term we will continue to work with care providers to support the acquisition of new equipment for the local region so that we have the best chance to make a difference to patients who need urgent care.

In the short term, we plan to purchase more medical equipment and in September 2025 have donated £368,000 to purchase a new mamogram machine for Royal Liverpool to enable more patients to receive medical screening locally. Our achievements are down to our fantastic team and supporters who continue to support The Marina Dalglish Appeal drive our aims. In terms of resources, we use every available resource at our disposal to meet our objectives. The relationships with care providers and hospitals, and staff and volunteers who support our fundraising are essential. Details of our spending to achieve these objectives are found in the notes to the financial statements.

Achievements and performance

The initial purpose of the Appeal was to fund the setting up of an Oncology Unit at Aintree Hospital, Liverpool, The Marina Dalglish Unit, so that patients do not have to undertake the long arduous journeys to Clatterbridge Hospital, near Chester, in order to receive their treatment. That first objective was achieved along with the objective to purchase two radiotherapy machines for £3.3m at the Walton Centre.

The next objective set, was to raise funds towards a Chemotherapy Unit at Southport General Hospital. The facility was opened in November 2012 and the Appeal contributed the final £250,000 in January 2013 out of a £500,000 donation target set in 2012.

THE MARINA DALGLISH APPEAL

BOARD OF TRUSTEES' REPORT (CONTINUED)

During 2017 the appeal made a significant donation of £2 million for a new Walton Centre Scanner, which was installed during the year. Furthermore the charity was able to replace the Lily Centre by opening the drop in centre Larks Breast Cancer Centre Liverpool.

During 2019, a significant donation of £1.25 million was made to Broadgreen Hospital, which has enabled the hospital to purchase the latest da Vinci XI robot and will mean patients and surgeons have access to the best ISM Sports Ltd provides use of office space for the Charity without charge.

Public benefit disclosures

The charity is a public benefit entity, as described by the Charities Act 2011. The trustees review the aims, strategy, and activities on an annual basis to ensure that they remain focused on our charitable objectives. In this review, we have due regard to the Charity Commission's published guidance on public benefit and we are confident that our work to provide medical equipment and care support provides public benefit to our local community.

Plans for future periods

Throughout 2025/26 and beyond, we will continue to help fund facilities and equipment to improve patient

Reserves Policy

The Appeal raised sufficient resources to fund the building works and the equipping of the premises and the Aintree Hospital Foundation Trust has committed to providing services from the unit for the next 10 years. Whilst the Appeal was responsible for funding the establishment of the unit, the Hospital is responsible for all on-going staffing and operational costs.

The unit was opened in Spring of 2007 and the Trustees will review the current and projected financial position in order to establish a sinking fund to provide for the continued maintenance of the unit during its likely life so that it is repaired and maintained to its original standard.

Financial Review

The financial statements have been prepared according to the principles contained in the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP FRS102) issued by the Charity Commissioners for England and Wales and in accordance with the accounting policies detailed in note 1 to the accounts.

Income for the year ended 31 July 2025 totalled £1,856k (2024: £400k) as a result of the charity being able to run its annual fundraising events calendar in full compared to 2024 when this had not been possible.

Expenditure totalled £851k (2024: £1,236k), resulting in a surplus of £1,005k (2024: deficit of £836k). The deficit in 2024 was primarily a result of a £1m donation towards a head and neck robot. The cost of raising funds rose in 2025 as a result of the full schedule of events, resulting in an increase in costs from £103k to £324k.

THE MARINA DALGLISH APPEAL

BOARD OF TRUSTEES' REPORT (CONTINUED)

Our principle income sources are as follows:

Donations

We are fortunate to have a considerable number of donors who support our charitable activities. We have seen an increase in donations from regular giving and corresponding gift aid in comparison to prior year.

Events income

We have been able to hold a number of our annual events in 2025 which has resulted in increased income from both ticket prices and subsequent donations from auctions held at these events.

Risks and uncertainties

Financial instability

Macroeconomic factors could negatively impact our financial stability by significantly increasing costs or reducing income. To mitigate this we set realistic targets and have a strong reserves policy in place to ensure demands can continue to be met.

Sustainability

We understand the importance of environmental sustainability. We take steps to recycle and reuse as much as possible.

Training Policy for Trustees

Trustees are chosen in order to provide a mix of skills in the fields of business and general financial management.

Future Activities

The Appeal continues its fundraising activities and the Trustees are encouraged by the strong continuing and enthusiastic response from the supporters of the Appeal. The Appeal is committed to assist in funding future oncology related projects as and when the reserves permit.

Risk Management Policy

Having funded the projects listed earlier, including the Southport Hospital Unit, the Appeal has no legally binding ongoing financial obligations beyond retaining sufficient funds to be able to keep the original Aintree Chemotherapy furnishings in good order. The Trustees therefore believe that there is little risk of the charity being unable to fund its current obligations.

Trustees

All the remaining trustees continued to hold office during the year.

In October 2024 during the year end four Trustees, Mike McComb, Paul Sproson and Alan and Janet Hansen

Auditors

Sumer AuditCo Limited were deemed to be reappointed as auditors to the charity under the Charities Act 2011.

Going concern

After making enquiries, the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt a going concern

Further details regarding the adoption of the going concern basis can be found in note 1 "Accounting Policies" in the financial statements.

THE MARINA DALGLISH APPEAL

BOARD OF TRUSTEES' REPORT (CONTINUED)

The Trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with 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).

The Trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity 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 accounting estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts & Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

BY ORDER OF THE BOARD

William Clarke
Chairman
Date:

**THE MARINA DALGLISH APPEAL
AUDIT REPORT
FOR THE YEAR ENDED 31 JULY 2025**

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF THE MARINA DALGLISH APPEAL

Opinion

We have audited the financial statements of The Marina Dalglish Appeal for the year ended 31 July 2025 which comprise the Statement of Financial Activities, Balance Sheet, Statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 July 2025 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the *Charities Act 2011*.

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 charities 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 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 determine whether

**THE MARINA DALGLISH APPEAL
AUDIT REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025**

Other information

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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- The information given in the financial statements is inconsistent in any material respect with the Trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees 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 they determine is necessary to enable to preparation of the 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 Charity 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 section 144 of the Charities Act 2011 and report in accordance with the Act 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 issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**THE MARINA DALGLISH APPEAL
AUDIT REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025**

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:

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussions with the trustees (as required by auditing standards) and discussed with the trustees the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly, the charity is subject to laws and regulations that directly affect the financial statements including financial reporting legislation and taxation legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly, the charity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: Charities Act 2011, Health and Safety at Work Act and Employment Law.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and inspection of regulatory and legal correspondence, if any. Through these procedures we did not become aware of any actual or suspected non-compliance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

We design procedures in line with our responsibilities, outlined below to detect material misstatement due to fraud:

- Matters are discussed amongst the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud
- Identifying and assessing the design and effectiveness of controls that management have in place to prevent and detect fraud
- Detecting and responding to the risks of fraud following discussions with management and enquiring as to whether management have knowledge of any actual, suspected or alleged fraud;

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

**THE MARINA DALGLISH APPEAL
AUDIT REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025**

Use of our report

This report is made solely to the charity’s trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity’s 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 charity and the charity’s trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Sumer AuditCo Limited
Statutory Auditor**

Fourth Floor, Unit 5B
The Parklands
Lostock, Bolton
BL6 4SD

Date

Sumer AuditCo Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

THE MARINA DALGLISH APPEAL
BALANCE SHEET
AS AT 31 JULY 2025

	Notes	2025 £	2024 £
CURRENT ASSETS			
Debtors	7	32,103	30,261
Cash at bank and in hand		<u>3,775,755</u>	<u>2,772,274</u>
		3,807,858	2,802,535
CREDITORS: Amounts falling due within one year	8	<u>(37,000)</u>	<u>(37,000)</u>
NET ASSETS		<u>3,770,858</u>	<u>2,765,535</u>
Unrestricted funds	9	3,770,858	2,765,535
TOTAL FUNDS		<u>3,770,858</u>	<u>2,765,535</u>

Approved and authorised by the Board of Trustees on and signed on their behalf by:

William Clarke – Trustee

THE MARINA DALGLISH APPEAL
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2025

	Notes	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
Income and endowments from:			
Charitable activities		1,705,041	279,740
Donations		151,108	120,092
Total		<u>1,856,149</u>	<u>399,832</u>
Expenditure on:			
- Costs of raising funds	4	324,267	102,531
- Charitable activities	4	526,559	1,133,725
Total		<u>850,826</u>	<u>1,236,256</u>
NET INCOMING RESOURCES		1,005,323	(836,424)
NET MOVEMENT IN FUNDS	9	1,005,323	(836,424)
Brought Forward		2,765,535	3,601,959
Carried Forward		<u>3,770,858</u>	<u>2,765,535</u>

The notes on pages 11 to 14 form part of these financial statements.

There are no recognised gains or losses other than the surplus for the year.

This statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

THE MARINA DALGLISH APPEAL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JULY 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from/(absorbed by) operations	12	<u>1,005,323</u>	<u>(836,424)</u>
Net Cash generated from operating activities			
Surplus/(deficit) for the year		1,005,323	(836,424)
Net cash used in investing activities			
Purchases of property, plant and equipment		-	-
Net cash from investing activities		<u>-</u>	<u>-</u>
Net cash from financing activities		-	-
Net increase in cash and cash equivalents		<u>1,005,323</u>	<u>(845,912)</u>
Cash and cash equivalents at beginning of year		2,772,274	3,618,186
Cash and cash equivalents at end of year		<u>3,775,755</u>	<u>2,772,274</u>

THE MARINA DALGLISH APPEAL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

1 Accounting Policies

The charity is an unincorporated charity registered in England and Wales. It is established for charitable purposes and operates in accordance with the provisions of FRS 102. The charity's registered office is located at Suite 10-12 Mezzanine Floor, Royal Liver Building, Pier Head, Liverpool, L3 1HU.

These reflect the income and expenditure of the running of the Appeal, which is the responsibility of the Trustees.

1.1 Basis of Preparation

The financial statements are prepared under the historical cost convention and are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP FRS102), in accordance with applicable UK Accounting Standards and the Charities Act 2011 and with the charity's governing document. The charity is considered as a public benefit entity.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

1.2 Taxation

The charity is exempt from taxation on its income and gains arising out of its charitable activities.

1.3 Unrestricted Funds

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the Charity's objectives.

1.4 Incoming Resources

All incoming resources are recognised when the charity has entitlement to the resources, it is certain they will be received, and their monetary value can be measured reliably.

The charity's main sources of income are:

- Donations
- Charitable events
- Fundraising

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured reliably and it is probable that the income will be received. Income is deferred only when the charity has to fulfill conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

Donations are recognised once the charity has been notified of the donation, unless performance conditions require the deferral of the amount. These are recognised as gross of Gift Aid.

Charitable event income is recognised when the event has taken place, the charity has legal entitlement to the income, it can be measured reliably, and it is probable that economic benefits will be received.

Fundraising income is recognised when the related activity occurs, provided the charity is entitled to the income, receipt is probable, and the amount can be measured reliably. Income with performance conditions is deferred until those conditions are met.

1.5 Resources Expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

THE MARINA DALGLISH APPEAL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

1.6 Allocation of Overhead and Support Costs

Where items of expenditure are directly attributable they have been classified accordingly. Where items are not directly attributable they have been allocated based on estimated usage of the resource.

1.7 Charitable Activities

Costs of charitable activities relate to costs incurred in undertaking activities that further the charitable aims, including those support costs and costs relating to the governance of the charity. Donations have been given to Southport and Formby General Hospital and Breast Cancer Research as per the objects

1.8 Cost of Generating Funds

The cost of generating funds consists of the costs associated with the running of the events and the associated management and administration costs.

1.9 Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory accounts.

1.10 Debtors

Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid, net of any trade discounts due.

1.11 Cash and Bank in hand

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

1.12 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.13 Financial instruments

The trust 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.

1.14 Pension costs

The charity operates a group personal pension scheme, which effectively means that all employees who join the scheme have their own pension plan.

1.15 Going Concern

The trustees have assessed whether the charity is a going concern and have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this purpose, the trustees have considered a period of at least 12 months from the date of approval of the financial statements.

In making this assessment, the trustees have considered the charity's current financial position, including cash reserves, forecast cash flows, and available sources of income. They have reviewed budgets and projections, taking into account reasonably possible changes in income and expenditure, as well as any known commitments and liabilities.

THE MARINA DALGLISH APPEAL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

1.15 Based on this assessment, the trustees are satisfied that the charity has sufficient resources to continue in operational existence for the foreseeable future and have therefore adopted the going concern basis in preparing the financial statements.

2 Critical Accounting Estimates and Judgements

The trustees consider that there are no critical accounting estimates or judgements which have a significant impact on the financial statements for the year. All amounts recognised in the financial statements are based on the best available information at the time of preparation.

3 Charitable Activities

	2025	2024
Income from charitable events	1,705,041	279,740
Donations	151,108	120,092
	<u>1,856,149</u>	<u>399,832</u>

All income is unrestricted.

4 RESOURCES EXPENDED

	2025	2025	2025	2024
	Raising funds	Charitable activities	Total	Total
	£	£	£	£
4a. Costs of Generating Funds				
Costs directly attributable to organised events	324,267	-	324,267	102,531
			-	
Nursing support	-	54,354.00	54,354	-
Contributions to medical equipment	-	193,659.00	193,659	1,001,728.00
Local community support	-	150,000.00	150,000	-
Larks Centre support	-	56,627	56,627	61,689
Bad-debt expense	-	-	-	6,500
Salaries	-	42,497	42,497	46,999
Sundries	-	506	506	841
Rent	-	480	480	-
Storage	-	11,856	11,856	-
Insurance	-	2,721	2,721	2,545
Telephone	-	207	207	225
Bank charges	-	2,252	2,252	2,378
Postage & stationery	-	-	-	20
Governance costs	-	11,400	11,400	10,800
	<u>324,267</u>	<u>526,559</u>	<u>850,826</u>	<u>1,236,256</u>

Where items of expenditure are directly attributable they have been classified accordingly. Where items are not directly attributable they have been allocated based on estimated usage of the resource.

THE MARINA DALGLISH APPEAL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

5 SURPLUS FOR THE YEAR

	2025	2024
	£	£
The surplus for the year is stated after charging:		
Auditors' remuneration	<u>11,400</u>	<u>10,905</u>

6 TRUSTEES AND EMPLOYEES

6.1 Trustees' emoluments

None of the Trustees received any remuneration or expenses from the charity during the year.

6.2 Staff Costs

	2025	2024
	£	£
Wages & Salaries	42,497	46,999
Social security costs	-	-
	<u>42,497</u>	<u>46,999</u>

There were no employees remunerated more than £60,000 during the year.

6.3 Average weekly number of employees during the year was

	No:	No:
Management and Administration	1	2
Fundraising Co-ordination	<u>1</u>	<u>1</u>
	<u>2</u>	<u>3</u>

7 DEBTORS

	Total	Total
	£	£
Due within one year:		
Event debtors	31,842	29,900
Prepayments	135	135
Other debtors	126	226
	<u>32,103</u>	<u>30,261</u>

8 CREDITORS: Amounts Falling Due Within One Year

	Total	Total
	£	£
Accruals and deferred income	37,000	37,000
	<u>37,000</u>	<u>37,000</u>

THE MARINA DALGLISH APPEAL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

9 UNRESTRICTED FUNDS	2025	2024
	£	£
Balance as at 31 July 2024	2,765,535	3,601,959
Surplus for the year	2,025	(836,424)
Balance as at 31 July 2025	<u>2,767,560</u>	<u>2,765,535</u>

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS (UNRESTRICTED)	2025	2024
	£	£
Current Assets	3,807,858	2,802,535
Current Liabilities	(37,000)	(37,000)
	<u>3,770,858</u>	<u>2,765,535</u>

11 RELATED PARTY TRANSACTIONS

At the year end, the charity had an outstanding debtor balance of £5,950 (2024: £nil) owed by a trustee, representing an unpaid donation. This balance has since been settled post year end.

A daughter of two trustees received remuneration for work performed organising events for the charity. Remuneration of £21,600 (2024:£21,600) was paid in the year.

No expenses have been paid to the Trustees during the year.

All our related party transactions are on arms length terms.

12 Cash generated from operations	2025	2024
	£	£
Surplus/(deficit) for the year	1,005,323	(836,424)
Movements in working capital:		
Increase in debtors	(1,842)	(8,276)
Decrease in creditors	-	(1,212)
Cash generated from Operations	<u>1,003,481</u>	<u>(845,912)</u>

The charity had no material debt during the year.

MANAGEMENT INFORMATION

THE MARINA DALGLISH APPEAL
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025

		2025		2024
INCOME	£	£	£	£
Income from organised events		1,705,041		279,740
Donations		151,108		120,092
		<u>1,856,149</u>		<u>399,832</u>
EXPENDITURE				
Expenditure on organised events	324,267		102,531	
Donations	398,013		1,001,728	
Bad debt	-		6,500	
Larks Centre Support	56,627		61,689	
Salaries	42,497		46,999	
Sundries	506		841	
Rent	480		-	
Storage	11,856		-	
Audit & accountancy fee	11,400		10,800	
Legal fees	-		-	
Insurance	2,721		2,545	
Telephone	207		225	
Bank charges	2,252		2,378	
Postage & stationery	-		20	
		<u>(850,826)</u>		<u>(1,236,256)</u>
SURPLUS FOR THE YEAR		<u>1,005,323</u>		<u>(836,424)</u>

THE MARINA DALGLISH APPEAL

England & Wales - Charity number 1111193

Accounts

**THE MARINA DALGLISH APPEAL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

REGISTERED CHARITY NUMBER 1111193

**THE MARINA DALGLISH APPEAL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

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Detailed Statement of Financial Activities	16

THE MARINA DALGLISH APPEAL

TRUSTEES AND OFFICIALS

TRUSTEES

William Clarke - Chair of Trustees	
Kenny Dalglish	
Marina Dalglish	
Alan Hansen	Resigned 01/10/2024
Janet Hansen	Resigned 01/10/2024
Mike McComb	Resigned 01/10/2024
Lee Martin	
Paul Sproson	Resigned 01/10/2024

PROFESSIONAL ADVISORS

Bankers	Barclays Bank PLC 48-50 Lord Street Liverpool L2 1TD
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Solicitors	Bermans Exchange Station Tithebarn Street Liverpool L2 2QP
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Auditors	Sumer Auditco Limited Fourth Floor Unit 5b The Parklands Bolton BL6 4SD
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PRINCIPAL ADDRESS

Registered Address	Floor Five, Castle Chambers 43 Castle Street Liverpool L2 9SH
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THE MARINA DALGLISH APPEAL

BOARD OF TRUSTEES' REPORT

The Board of Trustees presents its annual report, together with the audited financial statements for the year ended 31 July 2024.

Constitution and Aims

The Appeal is an unincorporated trust constituted under a trust deed dated 1 August 2005.

Reference and Administrative details of the Charity Trustees and Advisors

The appeal is a registered charity under the Charities Act 2011, Charity number 1111193.

Structure, Governance and Management

The Appeal was established by Marina Dalglish following her successful treatment for illness in order to assist others requiring treatment. Its Board of Trustees number eight including Kenny and Marina Dalglish and no Trustees receive remuneration. The power of appointing Trustees is vested in the Trustees. Quarterly meetings of the Trustees are held to agree the board strategy and areas of activity for the appeal. The day to day event management and administration are carried out by one fundraiser and one administrator who are employed by the Trust.

Objectives and Activities

The Objects of the Appeal are the relief of sickness and in particular to fund facilities for patient care, the purchase of medical equipment of any nature for hospitals and medical research generally.

The initial purpose of the Appeal was to fund the setting up of an Oncology Unit at Aintree Hospital, Liverpool, The Marina Dalglish Unit, so that patients do not have to undertake the long arduous journeys to Clatterbridge Hospital, near Chester, in order to receive their treatment. That first objective was achieved along with the objective to purchase two radiotherapy machines for £3.3m at the Walton Centre.

The next objective set, was to raise funds towards a Chemotherapy Unit at Southport General Hospital. The facility was opened in November 2012 and the Appeal contributed the final £250,000 in January 2013 out of a £500,000 donation target set in 2012.

During 2017 the appeal made a significant donation of £2 million for a new Walton Centre Scanner, which was installed during the year. Furthermore the charity was able to replace the Lily Centre by opening the drop in centre Larks Breast Cancer Centre Liverpool.

During 2019, a significant donation of £1.25 million was made to Broadgreen Hospital, which has enabled the hospital to purchase the latest da Vinci XI robot and will mean patients and surgeons have access to the best technology and 3D imaging. In 2021 a donation totalling £62,128 was made to Aintree hospital to purchase an ultrasound machine. Further donations since then have been made to purchase a Robot Scanner for £112,234, a Head and Neck Robot for £1,000,000 and a Radiographic Hub £41,159.

ISM Sports Ltd provides use of office space for the Charity without charge.

The Trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission.

Going forward the charity plans to continue to help fund facilities and equipment to improve patient care. The charity has committed to three years of funding a metastatic breast cancer clinical nurse specialist with a total financial commitment of £165,824.

Reserves Policy

The Appeal raised sufficient resources to fund the building works and the equipping of the premises and the Aintree Hospital Foundation Trust has committed to providing services from the unit for the next 10 years. Whilst the Appeal was responsible for funding the establishment of the unit, the Hospital is responsible for all on-going staffing and operational costs.

THE MARINA DALGLISH APPEAL

BOARD OF TRUSTEES' REPORT (CONTINUED)

The unit was opened in Spring of 2007 and the Trustees will review the current and projected financial position in order to establish a sinking fund to provide for the continued maintenance of the unit during its likely life so that it is repaired and maintained to its original standard.

Financial Review

The financial statements have been prepared according to the principles contained in the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP FRS102) issued by the Charity Commissioners for England and Wales and in accordance with the accounting policies detailed in note 1 to the accounts.

Income for the year ended 31 July 2024 totalled £399,832, expenditure totalled £1,236,256, resulting in a deficit of £836,424. This deficit was deducted from reserves brought forward. The income raised for the year was split between voluntary income of £120,092 and activities for generating funds of £279,740.

Training Policy for Trustees

Trustees are chosen in order to provide a mix of skills in the fields of business and general financial management.

Future Activities

The Appeal continues its fundraising activities and the Trustees are encouraged by the strong continuing and enthusiastic response from the supporters of the Appeal.

The Appeal is committed to assist in funding future oncology related projects as and when the reserves permit. The Trustees have not currently committed to donating any funds.

Risk Management Policy

Having funded the projects listed earlier, including the Southport Hospital Unit, the Appeal has no legally binding ongoing financial obligations beyond retaining sufficient funds to be able to keep the original Aintree Chemotherapy furnishings in good order. The Trustees therefore believe that there is little risk of the charity being unable to fund its current obligations.

Trustees

All the remaining trustees continued to hold office during the year.

In October 2024 post the year end four Trustees, Mike McComb, Paul Sproson and Alan and Janet Hansen retired from the Board having given many years of tremendous effort to ensure the success of the Appeal and were appointed Patrons. All four remaining trustees, Marina and Kenny Dalglish, Lee Martin and Bill Clarke continue to hold office.

Auditors

Sumer AuditCo Limited were deemed to be reappointed as auditors to the charity under the Charities Act 2011.

Going concern

After making enquiries, the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt a going concern basis in preparing the financial statements.

Further details regarding the adoption of the going concern basis can be found in note 1 "Accounting Policies" in the financial statements.

THE MARINA DALGLISH APPEAL

BOARD OF TRUSTEES' REPORT (CONTINUED)

The Trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with 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).


The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts & Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

BY ORDER OF THE BOARD

DocuSigned by:

3BD18E19BCC8455...

William Clarke
Chairman

Date: 2/4/2025 | 8:55 AM BST

**THE MARINA DALGLISH APPEAL
AUDIT REPORT
FOR THE YEAR ENDED 31 JULY 2024**

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF THE MARINA DALGLISH APPEAL

Opinion

We have audited the financial statements of The Marina Dalglish Appeal for the year ended 31 July 2024 which comprise the Statement of Financial Activities, Balance Sheet, 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).

- give a true and fair view of the state of the charity's affairs as at 31 July 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the *Charities Act 2011*.

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 charities 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 trustees are responsible for the other information. The other information comprises the information included in the 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.

**THE MARINA DALGLISH APPEAL
AUDIT REPORT
FOR THE YEAR ENDED 31 JULY 2024**

Other information

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.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit. We have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the *Charities Act 2011* requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees 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 they determine is necessary to enable preparation of the 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 Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

**THE MARINA DALGLISH APPEAL
AUDIT REPORT
FOR THE YEAR ENDED 31 JULY 2024**

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:

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussions with the directors (as required by auditing standards) and discussed with the directors the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly, the company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation and taxation legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly, the company is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: Charities Act 2011, Health and Safety at Work Act and Employment Law.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors and inspection of regulatory and legal correspondence, if any. Through these procedures we did not become aware of any actual or suspected non-compliance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

We design procedures in line with our responsibilities, outlined below to detect material misstatement due to fraud:

- Matters are discussed amongst the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud
- Identifying and assessing the design and effectiveness of controls that management have in place to prevent and detect fraud
- Detecting and responding to the risks of fraud following discussions with management and enquiring as to whether management have knowledge of any actual, suspected or alleged fraud;

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

**THE MARINA DALGLISH APPEAL
AUDIT REPORT
FOR THE YEAR ENDED 31 JULY 2024**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Sections 144 of the Charities Act 2011 and the regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's 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 any responsibility to anyone other than the charity or the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:

E30270CBA4094F6...

Helen Mills
For and on behalf of Sumer AuditCo Limited
Statutory Auditor

Fourth Floor, Unit 5B
The Parklands
Lostock, Bolton
BL6 4SD

2/4/2025 | 8:57 AM BST

Date

THE MARINA DALGLISH APPEAL
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2024

	Notes	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
Income and endowments from:			
Charitable activities		279,740	1,060,724
Donations		120,092	265,390
Other income		-	-
Total		<u>399,832</u>	<u>1,326,114</u>
Expenditure on:			
- Costs of raising funds	2	102,531	304,353
- Charitable activities	2	1,133,725	290,506
Total		<u>1,236,256</u>	<u>594,859</u>
NET INCOMING RESOURCES		(836,424)	731,255
NET MOVEMENT IN FUNDS	7	(836,424)	731,255
Brought Forward		3,601,959	2,870,704
Carried Forward		<u>2,765,535</u>	<u>3,601,959</u>

The notes on pages 11 to 14 form part of these financial statements.

There are no recognised gains or losses other than the surplus for the year.

This statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

**THE MARINA DALGLISH APPEAL
BALANCE SHEET
AS AT 31 JULY 2024**

	Notes	2024 £	2023 £
CURRENT ASSETS			
Debtors	5	30,261	21,985
Cash at bank and in hand		<u>2,772,274</u>	<u>3,618,186</u>
		2,802,535	3,640,171
CREDITORS: Amounts falling due within one year	6	<u>(37,000)</u>	<u>(38,212)</u>
NET ASSETS		<u>2,765,535</u>	<u>3,601,959</u>
Unrestricted funds	7	2,765,535	3,601,959
TOTAL FUNDS		<u>2,765,535</u>	<u>3,601,959</u>

2/4/2025 | 8:55 AM BST

Approved and authorised by the Board of Trustees on and signed on their behalf by:

DocuSigned by:
William Clarke
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William Clarke – Trustee

THE MARINA DALGLISH APPEAL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JULY 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	10	<u>845,912</u>	<u>735,246</u>
Net Cash generated from operating activities		845,912	735,246
Net cash used in investing activities			
Purchases of property, plant and equipment		-	-
Net cash from investing activities		<u>-</u>	<u>-</u>
Net cash from financing activities		-	-
Net increase in cash and cash equivalents		<u>845,912</u>	<u>735,246</u>
Cash and cash equivalents at beginning of year		3,618,186	2,882,940
Cash and cash equivalents at end of year		<u>2,772,274</u>	<u>3,618,186</u>

**THE MARINA DALGLISH APPEAL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

1 ACCOUNTING POLICIES

These reflect the income and expenditure of the running of the Appeal, which is the responsibility of the Trustees.

1.1 Basis of Preparation

The financial statements are prepared under the historical cost convention and are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP FRS102) and in accordance with applicable UK Accounting Standards and the Charities Act 2011.

1.2 Taxation

The company is exempt from taxation on its income and gains arising out of its charitable activities.

1.3 Unrestricted Funds

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the Charity's objectives.

1.4 Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability. Funds received for events in the current financial year for the forthcoming financial year are deferred.

1.5 Resources Expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

1.6 Allocation of Overhead and Support Costs

Where items of expenditure are directly attributable they have been classified accordingly. Where items are not directly attributable they have been allocated based on estimated usage of the resource.

1.7 Cost of Generating Funds

The cost of generating funds consists of the costs associated with the running of the events and the associated management and administration costs.

1.8 Charitable Activities

Costs of charitable activities relate to costs incurred in undertaking activities that further the charitable aims, including those support costs and costs relating to the governance of the charity. Donations have been given to Southport and Formby General Hospital and Breast Cancer Research as per the objects of the charity.

1.9 Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory accounts.

**THE MARINA DALGLISH APPEAL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

2 RESOURCES EXPENDED	2024	2024	2024	2023
	Raising funds	Charitable activities	Total	Total
2a. Costs of Generating Funds	£	£	£	£
Costs directly attributable to organised events	102,531	-	102,531	304,353
Donations Given	-	1,001,728	1,001,728	165,005
Larks Centre Support	-	61,689	61,689	54,593
Bad debt expense	-	6,500	6,500	-
Salaries	-	46,999	46,999	51,002
Sundries	-	841	841	1,276
Insurance	-	2,545	2,545	2,481
Telephone	-	225	225	206
Bank Charges	-	2,378	2,378	2,338
Postage & Stationary	-	20	20	-
Governance costs	-	10,800	10,800	13,605
	<u>102,531</u>	<u>1,133,725</u>	<u>1,236,256</u>	<u>594,859</u>

Where items of expenditure are directly attributable they have been classified accordingly. Where items are not directly attributable they have been allocated based on estimated usage of the resource.

3 SURPLUS FOR THE YEAR	2024	2023
	£	£
The surplus for the year is stated after charging:		
Auditors' remuneration	<u>10,800</u>	<u>10,905</u>

4 TRUSTEES AND EMPLOYEES

4.1 Trustees' emoluments

None of the Trustees received any remuneration or expenses from the charity during the year.

4.2 Staff Costs	2024	2023
	£	£
Wages & Salaries	46,999	51,002
Social security costs	-	-
	<u>46,999</u>	<u>51,002</u>

4.3 Average weekly number of employees during the year was

	No:	No:
Management and Administration	2	2
Fundraising Co-ordination	<u>1</u>	<u>1</u>
	<u>3</u>	<u>3</u>

THE MARINA DALGLISH APPEAL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

5 DEBTORS	2024	2023
	£	£
Due within one year:		
Event debtors	29,900	21,850
Prepayments	135	135
Other debtors	226	-
	<u>30,261</u>	<u>21,985</u>

6 CREDITORS: Amounts Falling Due Within One Year	2024	2023
	£	£
Other creditors	-	1,212
Accruals and deferred income	37,000	37,000
	<u>37,000</u>	<u>38,212</u>

7 UNRESTRICTED FUNDS	2024	2023
	£	£
Balance as at 31 July 2023	3,601,959	2,870,704
(Deficit) / Surplus for the year	(836,424)	731,255
Balance as at 31 July 2024	<u>2,765,535</u>	<u>3,601,959</u>

8 RELATED PARTY TRANSACTIONS

No remuneration was paid to the Trustees during the year.

No expenses have been paid to the Trustees during the year.

**THE MARINA DALGLISH APPEAL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

9 Operating Lease Commitments

Lessee

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

	2024	2023
	£	£
	<u>-</u>	<u>-</u>
10 Cash generated from operations	2024	2023
	£	£
(Loss)/Profit for the year	(836,424)	731,255
Movements in working capital:		
(Increase)/decrease in debtors	(8,276)	(2,350)
(Decrease)/increase in creditors	<u>(1,212)</u>	<u>6,341</u>
Cash generated from Operations	<u>(845,912)</u>	<u>735,246</u>

MANAGEMENT INFORMATION

THE MARINA DALGLISH APPEAL
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024

		2024		2023
INCOME	£	£	£	£
Income from organised events		279,740		1,060,724
Donations		120,092		265,390
Other income				-
		<u>399,832</u>		<u>1,326,114</u>
EXPENDITURE				
Expenditure on organised events	102,531		304,353	
Donations	1,001,728		165,005	
Bad debt	6,500		-	
Larks Centre Support	61,689		54,593	
Salaries	46,999		51,002	
Sundries	841		1,276	
Audit & accountancy fee	10,800		10,905	
Legal fees	-		2,700	
Insurance	2,545		2,481	
Telephone	225		206	
Bank charges	2,378		2,338	
Postage & stationery	20		-	
		<u>(1,236,256)</u>		<u>(594,859)</u>
(DEFICIT) / SURPLUS FOR THE YEAR		<u>(836,424)</u>		<u>731,255</u>

THE MARINA DALGLISH APPEAL

England & Wales - Charity number 1111193

Accounts

**THE MARINA DALGLISH APPEAL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

REGISTERED CHARITY NUMBER 1111193

**THE MARINA DALGLISH APPEAL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

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THE MARINA DALGLISH APPEAL

TRUSTEES AND OFFICIALS

TRUSTEES

William Clarke - Chair of Trustees
Kenny Dalglish
Marina Dalglish
Alan Hansen
Janet Hansen
Mike McComb
Lee Martin
Paul Sproson

PROFESSIONAL ADVISORS

Bankers

Barclays Bank PLC
48-50 Lord Street
Liverpool
L2 1TD

Solicitors

Bermans
Exchange Station
Tithebarn Street
Liverpool
L2 2QP

Auditors

Sumer Auditco Limited
The Beehive
City Place
Gatwick
RH6 0PA

PRINCIPAL ADDRESS

Registered Address

Suite 14, Mezzanine Floor
Royal Liver Building
Pier Head
Liverpool
L3 1HU

THE MARINA DALGLISH APPEAL

BOARD OF TRUSTEES' REPORT

The Board of Trustees presents its annual report, together with the audited financial statements for the year ended 31 July 2023.

Constitution and Aims

The Appeal is an unincorporated trust constituted under a trust deed dated 1 August 2005.

Reference and Administrative details of the Charity Trustees and Advisors

The appeal is a registered charity under the Charities Act 2011, Charity number 1111193.

Structure, Governance and Management

The Appeal was established by Marina Dalglish following her successful treatment for illness in order to assist others requiring treatment. Its Board of Trustees number eight including Kenny and Marina Dalglish and no Trustees receive remuneration. The power of appointing Trustees is vested in the Trustees. Quarterly meetings of the Trustees are held to agree the board strategy and areas of activity for the appeal. The day to day event management and administration are carried out by one fundraiser and one administrator who are employed by the Trust.

Objectives and Activities

The Objects of the Appeal are the relief of sickness and in particular to fund facilities for patient care, the purchase of medical equipment of any nature for hospitals and medical research generally.

The initial purpose of the Appeal was to fund the setting up of an Oncology Unit at Aintree Hospital, Liverpool, The Marina Dalglish Unit, so that patients do not have to undertake the long arduous journeys to Clatterbridge Hospital, near Chester, in order to receive their treatment. That first objective was achieved along with the objective to purchase two radiotherapy machines for £3.3m at the Walton Centre.

The next objective set, was to raise funds towards a Chemotherapy Unit at Southport General Hospital. The facility was opened in November 2012 and the Appeal contributed the final £250,000 in January 2013 out of a £500,000 donation target set in 2012.

During 2017 the appeal made a significant donation of £2 million for a new Walton Centre Scanner, which was installed during the year. Furthermore the charity was able to replace the Lily Centre by opening the drop in centre Larks Breast Cancer Centre Liverpool.

During 2019, a significant donation of £1.25 million was made to Broadgreen Hospital, which has enabled the hospital to purchase the latest da Vinci XI robot and will mean patients and surgeons have access to the best technology and 3D imaging. In 2021 a donation totalling £62,128 was made to Aintree hospital to purchase an ultrasound machine.

ISM Sports Ltd provides use of office space for the Charity without charge.

The Trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission.

Going forward the charity plans to continue to help fund facilities and equipment to improve patient care. The charity has committed to three years of funding a metastatic breast cancer clinical nurse specialist with a total financial commitment of £165,824.

Reserves Policy

The Appeal raised sufficient resources to fund the building works and the equipping of the premises and the Aintree Hospital Foundation Trust has committed to providing services from the unit for the next 10 years. Whilst the Appeal was responsible for funding the establishment of the unit, the Hospital is responsible for all on-going staffing and operational costs.

THE MARINA DALGLISH APPEAL

BOARD OF TRUSTEES' REPORT (CONTINUED)

The unit was opened in Spring of 2007 and the Trustees will review the current and projected financial position in order to establish a sinking fund to provide for the continued maintenance of the unit during its likely life so that it is repaired and maintained to its original standard.

Financial Review

The financial statements have been prepared according to the principles contained in the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP FRS102) issued by the Charity Commissioners for England and Wales and in accordance with the accounting policies detailed in note 1 to the accounts.

Income for the year ended 31 July 2023 totalled £1,326,114, expenditure totalled £594,859 resulting in a surplus of £731,255. This surplus was added to reserves brought forward and held as an unrestricted fund at the year end. The income raised for the year was split between voluntary income of £265,390 and activities for generating funds of £1,060,724.

Training Policy for Trustees

Trustees are chosen in order to provide a mix of skills in the fields of business and general financial management.

Future Activities

The Appeal continues its fundraising activities and the Trustees are encouraged by the strong continuing and enthusiastic response from the supporters of the Appeal.

The Appeal is committed to assist in funding future oncology related projects as and when the reserves permit. The Trustees have not currently committed to donating any funds.

Risk Management Policy

Having funded the projects listed earlier, including the Southport Hospital Unit, the Appeal has no legally binding ongoing financial obligations beyond retaining sufficient funds to be able to keep the original Aintree Chemotherapy furnishings in good order. The Trustees therefore believe that there is little risk of the charity being unable to fund its current obligations.

Trustees

All the remaining trustees continued to hold office during the year.

Auditors

Sumer AuditCo Limited were appointed as auditors to the charity and have expressed their willingness to continue in office and will be deemed to be reappointed under the Charities Act 2011.

THE MARINA DALGLISH APPEAL

BOARD OF TRUSTEES' REPORT (CONTINUED)

The Trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts & Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BY ORDER OF THE BOARD

DocuSigned by:

William Clarke

99D18E19BC68455...

William Clarke

Chairman

Date: 29/5/2024 | 9:44 AM BST

**THE MARINA DALGLISH APPEAL
AUDIT REPORT
FOR THE YEAR ENDED 31 JULY 2023**

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF THE MARINA DALGLISH APPEAL

Opinion

We have audited the financial statements of The Marina Dalglish Appeal for the year ended 31 July 2023 which comprise the Statement of Financial Activities, Balance Sheet, 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).

- give a true and fair view of the state of the charity's affairs as at 31 July 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the *Charities Act 2011*.

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 charities 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 trustees are responsible for the other information. The other information comprises the information included in the 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.

**THE MARINA DALGLISH APPEAL
AUDIT REPORT
FOR THE YEAR ENDED 31 JULY 2023**

Other information

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.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit. We have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the *Charities Act 2011* requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees 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 they determine is necessary to enable the preparation of the 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 Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

**THE MARINA DALGLISH APPEAL
AUDIT REPORT
FOR THE YEAR ENDED 31 JULY 2023**

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:

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussions with the directors (as required by auditing standards) and discussed with the directors the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly, the company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation and taxation legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly, the company is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: Charities Act 2011, Health and Safety at Work Act and Employment Law.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors and inspection of regulatory and legal correspondence, if any. Through these procedures we did not become aware of any actual or suspected non-compliance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

We design procedures in line with our responsibilities, outlined below to detect material misstatement due to fraud:

- Matters are discussed amongst the audit engagement team regarding how and where fraud might occur
- Identifying and assessing the design and effectiveness of controls that management have in place to
- Detecting and responding to the risks of fraud following discussions with management and enquiring as

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

**THE MARINA DALGLISH APPEAL
AUDIT REPORT
FOR THE YEAR ENDED 31 JULY 2023**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Sections 144 of the Charities Act 2011 and the regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's 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 any responsibility to anyone other than the charity or the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

E30270CBA4094F6...

Helen Mills
For and on behalf of Sumer AuditCo Limited
Statutory Auditor

The Beehive
City Place
Gatwick
RH6 0PA

29/5/2024 | 9:50 AM BST
Date

THE MARINA DALGLISH APPEAL
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2023

	Notes	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
Income and endowments from:			
Charitable activities		1,060,724	1,164,840
Donations		265,390	168,828
Other income		-	-
Total		<u>1,326,114</u>	<u>1,333,668</u>
Expenditure on:			
- Costs of raising funds	2	304,353	226,313
- Charitable activities	2	290,506	119,192
Total		<u>594,859</u>	<u>345,505</u>
NET INCOMING RESOURCES		731,255	988,163
NET MOVEMENT IN FUNDS	7	731,255	988,163
Brought Forward		2,870,704	1,882,541
Carried Forward		<u>3,601,959</u>	<u>2,870,704</u>

The notes on pages 11 to 14 form part of these financial statements.

There are no recognised gains or losses other than the surplus for the year.


This statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

THE MARINA DALGLISH APPEAL
BALANCE SHEET
AS AT 31 JULY 2023

	Notes	2023 £	2022 £
CURRENT ASSETS			
Debtors	5	21,985	19,635
Cash at bank and in hand		<u>3,618,186</u>	<u>2,882,940</u>
		3,640,171	2,902,575
CREDITORS: Amounts falling due within one year			
	6	<u>(38,212)</u>	<u>(31,871)</u>
NET ASSETS			
		<u>3,601,959</u>	<u>2,870,704</u>
Unrestricted funds			
	7	3,601,959	2,870,704
TOTAL FUNDS			
		<u>3,601,959</u>	<u>2,870,704</u>

29/5/2024 | 9:44 AM BST

Approved and authorised by the Board of Trustees on and signed on their behalf by:

DocuSigned by:

 3BD18E19BCC8455...
William Clarke – Trustee

**THE MARINA DALGLISH APPEAL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JULY 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	10	735,246	991,423
Net Cash generated from operating activities		735,246	991,423
Net cash used in investing activities			
Purchases of property, plant and equipment		-	-
Net cash from investing activities		-	-
Net cash from financing activities		-	-
Net increase in cash and cash equivalents		735,246	991,423
Cash and cash equivalents at beginning of year		2,882,940	1,891,517
Cash and cash equivalents at end of year		3,618,186	2,882,940

THE MARINA DALGLISH APPEAL NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023

1 ACCOUNTING POLICIES

These reflect the income and expenditure of the running of the Appeal, which is the responsibility of the Trustees.

1.1 Basis of Preparation

The financial statements are prepared under the historical cost convention and are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP FRS102) and in accordance with applicable UK Accounting Standards and the Charities Act 2011.

1.2 Taxation

The company is exempt from taxation on its income and gains arising out of its charitable activities.

1.3 Unrestricted Funds

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the Charity's objectives.

1.4 Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability. Funds received for events in the current financial year for the forthcoming financial year are deferred.

1.5 Resources Expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

1.6 Allocation of Overhead and Support Costs

Where items of expenditure are directly attributable they have been classified accordingly. Where items are not directly attributable they have been allocated based on estimated usage of the resource.

1.7 Cost of Generating Funds

The cost of generating funds consists of the costs associated with the running of the events and the associated management and administration costs.

1.8 Charitable Activities

Costs of charitable activities relate to costs incurred in undertaking activities that further the charitable aims, including those support costs and costs relating to the governance of the charity. Donations have been given to Southport and Formby General Hospital and Breast Cancer Research as per the objects of the charity.

1.9 Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory accounts.

THE MARINA DALGLISH APPEAL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

2 RESOURCES EXPENDED	2023	2023	2023	2022
	Raising	Charitable		
	funds	activities	Total	Total
2a. Costs of Generating Funds	£	£	£	£
Costs directly attributable to organised events	304,353	-	304,353	226,313
Donations Given	-	165,005	165,005	26,497
Larks Centre Support	-	54,593	54,593	46,701
Salaries	-	51,002	51,002	35,672
Sundries	-	1,276	1,276	1,536
Insurance	-	2,481	2,481	2,431
Telephone	-	206	206	352
Bank Charges	-	2,338	2,338	1,203
Postage & Stationary	-	-	-	-
Governance costs	-	13,605	13,605	4,800
	<u>304,353</u>	<u>290,506</u>	<u>594,859</u>	<u>345,505</u>

Where items of expenditure are directly attributable they have been classified accordingly. Where items are not directly attributable they have been allocated based on estimated usage of the resource.

3 SURPLUS FOR THE YEAR	2023	2022
	£	£
The surplus for the year is stated after charging:		
Auditors' remuneration	<u>10,905</u>	<u>4,400</u>

4 TRUSTEES AND EMPLOYEES

4.1 Trustees' emoluments

None of the Trustees received any remuneration or expenses from the charity during the year.

4.2 Staff Costs

	2023	2022
	£	£
Wages & Salaries	51,002	35,672
Social security costs	-	-
	<u>51,002</u>	<u>35,672</u>

4.3 Average weekly number of employees during the year was

	No:	No:
Management and Administration	2	2
Fundraising Co-ordination	<u>1</u>	<u>1</u>
	<u>3</u>	<u>3</u>

THE MARINA DALGLISH APPEAL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

5 DEBTORS	2023	2022
	£	£
Due within one year:		
Event Debtors	21,850	19,500
Prepayments	135	135
	<u>21,985</u>	<u>19,635</u>

6 CREDITORS: Amounts Falling Due Within One Year	2023	2022
	£	£
Other Creditors	1,212	496
Accruals and Deferred Income	37,000	31,375
	<u>38,212</u>	<u>31,871</u>

7 UNRESTRICTED FUNDS	2023	2022
	£	£
Balance as at 31 July 2022	2,870,704	1,882,541
Surplus for the year	731,255	988,163
Balance as at 31 July 2023	<u>3,601,959</u>	<u>2,870,704</u>

8 RELATED PARTY TRANSACTIONS

No remuneration was paid to the Trustees during the year.

No expenses have been paid to the Trustees during the year.

THE MARINA DALGLISH APPEAL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

9 Operating Lease Commitments

Lessee

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

	2023	2022
	£	£
	-	-
	<u> </u>	<u> </u>
10 Cash generated from operations	2023	2022
	£	£
Profit for the year	731,255	988,163
Movements in working capital:		
Increase/(decrease) in debtors	(2,350)	27,200
(Increase)/decrease in creditors	<u>6,341</u>	<u>(23,940)</u>
Cash generated from Operations	<u>735,246</u>	<u>991,423</u>

MANAGEMENT INFORMATION

THE MARINA DALGLISH APPEAL
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2023

		2023		2022
INCOME	£	£	£	£
Income from organised events		1,060,724		1,164,840
Donations		265,390		168,828
Other income		-		-
		<u>1,326,114</u>		<u>1,333,668</u>
EXPENDITURE				
Expenditure on organised events	304,353		226,313	
Donations	165,005		26,497	
Larks Centre Support	54,593		46,701	
Salaries	51,002		35,672	
Sundries	1,276		1,536	
Audit & accountancy fee	10,905		4,800	
Legal fees	2,700		-	
Insurance	2,481		2,431	
Telephone	206		352	
Bank charges	2,338		1,203	
Postage & stationery	-		-	
		<u>(594,859)</u>		<u>(345,505)</u>
SURPLUS FOR THE YEAR		<u>731,255</u>		<u>988,163</u>

THE MARINA DALGLISH APPEAL

England & Wales - Charity number 1111193

Accounts

**THE MARINA DALGLISH APPEAL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022**

REGISTERED CHARITY NUMBER 1111193

**THE MARINA DALGLISH APPEAL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022**

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THE MARINA DALGLISH APPEAL

TRUSTEES AND OFFICIALS

TRUSTEES

William Clarke - Chair of Trustees
Kenny Dalglish
Marina Dalglish
Alan Hansen
Janet Hansen
Mike McComb
Lee Martin
Paul Sproson

PROFESSIONAL ADVISORS

Bankers

Barclays Bank PLC
48-50 Lord Street
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L2 1TD

Solicitors

Bermans
Exchange Station
Tithebarn Street
Liverpool
L2 2QP

Auditors

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Regency House
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Bolton
BL1 4QR

PRINCIPAL ADDRESS

Registered Address

Suite 14, Mezzanine Floor
Royal Liver Building
Pier Head
Liverpool
L3 1HU

THE MARINA DALGLISH APPEAL

BOARD OF TRUSTEES' REPORT

The Board of Trustees presents its annual report, together with the audited financial statements for the year ended 31 July 2022.

Constitution and Aims

The Appeal is an unincorporated trust constituted under a trust deed dated 1 August 2005.

Reference and Administrative details of the Charity Trustees and Advisors

The appeal is a registered charity under the Charities Act 2011, Charity number 1111193.

Structure, Governance and Management

The Appeal was established by Marina Dalglish following her successful treatment for illness in order to assist others requiring treatment. Its Board of Trustees number eight including Kenny and Marina Dalglish and no Trustees receive remuneration. The power of appointing Trustees is vested in the Trustees. Quarterly meetings of the Trustees are held to agree the board strategy and areas of activity for the appeal. The day to day event management and administration are carried out by one fundraiser and one administrator who are employed by the Trust.

Objectives and Activities

The Objects of the Appeal are the relief of sickness and in particular to fund facilities for patient care, the purchase of medical equipment of any nature for hospitals and medical research generally.

The initial purpose of the Appeal was to fund the setting up of an Oncology Unit at Aintree Hospital, Liverpool, The Marina Dalglish Unit, so that patients do not have to undertake the long arduous journeys to Clatterbridge Hospital, near Chester, in order to receive their treatment. That first objective was achieved along with the objective to purchase two radiotherapy machines for £3.3m at the Walton Centre.

The next objective set, was to raise funds towards a Chemotherapy Unit at Southport General Hospital. The facility was opened in November 2012 and the Appeal contributed the final £250,000 in January 2013 out of a £500,000 donation target set in 2012.

During 2017 the appeal made a significant donation of £2 million for a new Walton Centre Scanner, which was installed during the year. Futhermore the charity was able to replace the Lily Centre by opening the drop in centre Larks Breast Cancer Centre Liverpool.

During 2019, a significant donation of £1.25 million was made to Broadgreen Hospital, which has enabled the hospital to purchase the latest da Vinci XI robot and will mean patients and surgeons have access to the best technology and 3D imaging. In 2021 a donation totalling £62,128 was made to Aintree hospital to purchase an ultrasound machine.

ISM Sports Ltd provides use of office space for the Charity without charge.

The Trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission.

Going forward the charity plans to continue to help fund facilities and equipment to improve patient care. The charity has committed to three years of funding a metastatic breast cancer clinical nurse specialist with a total financial commitment of £165,824.

Reserves Policy

The Appeal raised sufficient resources to fund the building works and the equipping of the premises and the Aintree Hospital Foundation Trust has committed to providing services from the unit for the next 10 years. Whilst the Appeal was responsible for funding the establishment of the unit, the Hospital is responsible for all on-going staffing and operational costs.

THE MARINA DALGLISH APPEAL

BOARD OF TRUSTEES' REPORT (CONTINUED)

The unit was opened in Spring of 2007 and the Trustees will review the current and projected financial position in order to establish a sinking fund to provide for the continued maintenance of the unit during its likely life so that it is repaired and maintained to its original standard.

Financial Review

The financial statements have been prepared according to the principles contained in the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP FRS102) issued by the Charity Commissioners for England and Wales and in accordance with the accounting policies detailed in note 1 to the accounts.

Income for the year ended 31 July 2022 totalled £1,333,668, expenditure totalled £345,505 resulting in a surplus of £988,163. This surplus was added to reserves and held as an unrestricted fund at the year end. The income raised for the year was split between voluntary income of £168,828 and activities for generating funds of £1,164,840.

Training Policy for Trustees

Trustees are chosen in order to provide a mix of skills in the fields of business and general financial management.

Future Activities

The Appeal continues its fundraising activities and the Trustees are encouraged by the strong continuing and enthusiastic response from the supporters of the Appeal. The Appeal is committed to assist in funding future oncology related projects as and when the reserves permit. The Trustees have not currently committed to donating any funds.

Risk Management Policy

Having funded the projects listed earlier, including the Southport Hospital Unit, the Appeal has no legally binding ongoing financial obligations beyond retaining sufficient funds to be able to keep the original Aintree Chemotherapy furnishings in good order. The Trustees therefore believe that there is little risk of the charity being unable to fund its current obligations.

Trustees

All the remaining trustees continued to hold office during the year.

Auditors

Cowgill Holloway LLP, auditors to the charity, have expressed their willingness to continue in office and will be deemed to be reappointed under the Charities Act 2011.

THE MARINA DALGLISH APPEAL

BOARD OF TRUSTEES' REPORT (CONTINUED)


The Trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity 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 accounting estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts & Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BY ORDER OF THE BOARD

DocuSigned by:

3BD18E19BCC8455...

William Clarke

Chairman

Date:

**THE MARINA DALGLISH APPEAL
AUDIT REPORT
FOR THE YEAR ENDED 31 JULY 2022**

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF THE MARINA DALGLISH APPEAL

Opinion

We have audited the financial statements of The Marina Dalglish Appeal for the year ended 31 July 2022 which comprise the Statement of Financial Activities, Balance Sheet, 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 charity's affairs as at 31 July 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the *Charities Act* 2011.

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 charities 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 trustees are responsible for the other information. The other information comprises the information included in the 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.

**THE MARINA DALGLISH APPEAL
AUDIT REPORT
FOR THE YEAR ENDED 31 JULY 2022**

Other information

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.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit. We have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the *Charities Act 2011* requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees 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 they determine is necessary to enable the preparation of the 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 Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

THE MARINA DALGLISH APPEAL
AUDIT REPORT
FOR THE YEAR ENDED 31 JULY 2022

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:

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussions with the directors (as required by auditing standards) and discussed with the directors the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly, the company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation and taxation legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly, the company is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: Charities Act 2011, Health and Safety at Work Act and Employment Law.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors and inspection of regulatory and legal correspondence, if any. Through these procedures we did not become aware of any actual or suspected non-compliance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

We design procedures in line with our responsibilities, outlined below to detect material misstatement due to fraud:

- Matters are discussed amongst the audit engagement team regarding how and where fraud might occur
- Identifying and assessing the design and effectiveness of controls that management have in place to
- Detecting and responding to the risks of fraud following discussions with management and enquiring as

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

**THE MARINA DALGLISH APPEAL
AUDIT REPORT
FOR THE YEAR ENDED 31 JULY 2022**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Sections 144 of the Charities Act 2011 and the regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's 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 any responsibility to anyone other than the charity or the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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**Cowgill Holloway LLP
Statutory Auditor**

Regency House
45-53 Chorley New Road
Bolton
BL1 4QR

Date

THE MARINA DALGLISH APPEAL
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2022

	Notes	Total Unrestricted Funds 2022 £	Total Unrestricted Funds 2021 £
Income and endowments from:			
Charitable activities		1,164,840	8,500
Donations		168,828	108,723
Other income		-	1,200
Total		<u>1,333,668</u>	<u>118,423</u>
Expenditure on:			
- Costs of raising funds	2	226,313	2,789
- Charitable activities	2	119,192	150,275
Total		<u>345,505</u>	<u>153,064</u>
NET INCOMING/(OUTGOING) RESOURCES		988,163	(34,641)
NET MOVEMENT IN FUNDS	7	988,163	(34,641)
Brought Forward		1,882,541	1,917,182
Carried Forward		<u>2,870,704</u>	<u>1,882,541</u>

The notes on pages 11 to 14 form part of these financial statements.

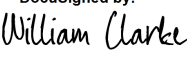
There are no recognised gains or losses other than the surplus for the year.

This statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

**THE MARINA DALGLISH APPEAL
BALANCE SHEET
AS AT 31 JULY 2022**

	Notes	2022 £	2021 £
CURRENT ASSETS			
Debtors	5	19,635	46,835
Cash at bank and in hand		<u>2,882,940</u>	<u>1,891,517</u>
		2,902,575	1,938,352
CREDITORS: Amounts falling due within one year			
	6	<u>(31,871)</u>	<u>(55,811)</u>
NET ASSETS			
		<u>2,870,704</u>	<u>1,882,541</u>
Unrestricted funds			
Unrestricted funds	7	2,870,704	1,882,541
TOTAL FUNDS			
		<u>2,870,704</u>	<u>1,882,541</u>

Approved and authorised by the Board of Trustees on and signed on their behalf by:

DocuSigned by:

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William Clarke – Trustee

THE MARINA DALGLISH APPEAL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JULY 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	10	<u>991,423</u>	<u>(27,359)</u>
Net Cash generated from operating activities		991,423	(27,359)
Net cash used in investing activities			
Purchases of property, plant and equipment		-	-
Net cash from investing activities		<u>-</u>	<u>-</u>
Net cash from financing activities		-	-
Net increase/(decrease) in cash and cash equivalents		<u>991,423</u>	<u>(27,359)</u>
Cash and cash equivalents at beginning of year		1,891,517	1,918,876
Cash and cash equivalents at end of year		<u>2,882,940</u>	<u>1,891,517</u>

THE MARINA DALGLISH APPEAL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

1 ACCOUNTING POLICIES

These reflect the income and expenditure of the running of the Appeal, which is the responsibility of the Trustees.

1.1 Basis of Preparation

The financial statements are prepared under the historical cost convention and are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP FRS102) and in accordance with applicable UK Accounting Standards and the Charities Act 2011.

1.2 Taxation

The company is exempt from taxation on its income and gains arising out of its charitable activities.

1.3 Unrestricted Funds

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the Charity's objectives.

1.4 Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability. Funds received for events in the current financial year for the forthcoming financial year are deferred.

1.5 Resources Expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

1.6 Allocation of Overhead and Support Costs

Where items of expenditure are directly attributable they have been classified accordingly. Where items are not directly attributable they have been allocated based on estimated usage of the resource.

1.7 Cost of Generating Funds

The cost of generating funds consists of the costs associated with the running of the events and the associated management and administration costs.

1.8 Charitable Activities

Costs of charitable activities relate to costs incurred in undertaking activities that further the charitable aims, including those support costs and costs relating to the governance of the charity. Donations have been given to Southport and Formby General Hospital and Breast Cancer Research as per the objects of the charity.

1.9 Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory accounts.

THE MARINA DALGLISH APPEAL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

2 RESOURCES EXPENDED	2022	2022	2022	2021
	Raising	Charitable		
	funds	activities	Total	Total
2a. Costs of Generating Funds	£	£	£	£
Costs directly attributable to organised events	226,313	-	226,313	2,789
Donations Given	-	26,497	26,497	82,123
Larks Centre Support	-	46,701	46,701	35,617
Salaries	-	35,672	35,672	23,998
Sundries	-	1,536	1,536	296
Insurance	-	2,431	2,431	2,049
Telephone	-	352	352	443
Bank Charges	-	1,203	1,203	1,699
Postage & Stationary	-	-	-	-
Governance costs	-	4,800	4,800	4,050
	<u>226,313</u>	<u>119,192</u>	<u>345,505</u>	<u>153,064</u>

Where items of expenditure are directly attributable they have been classified accordingly. Where items are not directly attributable they have been allocated based on estimated usage of the resource.

3 SURPLUS/(DEFICIT) FOR THE YEAR	2022	2021
	£	£
The surplus/(deficit) for the year is stated after charging:		
Auditors' remuneration	<u>4,400</u>	<u>4,050</u>

4 TRUSTEES AND EMPLOYEES

4.1 Trustees' emoluments

None of the Trustees received any remuneration or expenses from the charity during the year.

4.2 Staff Costs

	2022	2021
	£	£
Wages & Salaries	35,672	23,998
Social security costs	-	-
	<u>35,672</u>	<u>23,998</u>

4.3 Average weekly number of employees during the year was

	No:	No:
Management and Administration	2	1
Fundraising Co-ordination	<u>1</u>	<u>-</u>
	<u>3</u>	<u>1</u>

THE MARINA DALGLISH APPEAL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

5 DEBTORS	2022	2021
	£	£
Due within one year:		
Event Debtors	19,500	36,000
Prepayments	135	135
Other Debtors		10,700
	<u>19,635</u>	<u>46,835</u>

6 CREDITORS: Amounts Falling Due Within One Year	2022	2021
	£	£
Other Creditors	496	397
Accruals and Deferred Income	31,375	55,414
	<u>31,871</u>	<u>55,811</u>

7 UNRESTRICTED FUNDS	2022	2021
	£	£
Balance as at 31 July 2021	1,882,541	1,917,182
Surplus/(Deficit) for the year	988,163	(34,641)
Balance as at 31 July 2022	<u>2,870,704</u>	<u>1,882,541</u>

8 RELATED PARTY TRANSACTIONS

No remuneration was paid to the Trustees during the year.

No expenses have been paid to the Trustees during the year.

THE MARINA DALGLISH APPEAL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

9 Operating Lease Commitments

Lessee

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

	2022	2021
	£	£
	<u>-</u>	<u>6,500</u>
10 Cash generated from operations	2022	2021
	£	£
Surplus/(deficit) for the year	988,163	(34,641)
Movements in working capital:		
Increase/(decrease) in debtors	27,200	4,096
(Increase)/decrease in creditors	<u>(23,940)</u>	<u>3,186</u>
Cash generated from Operations	<u>991,423</u>	<u>(27,359)</u>

MANAGEMENT INFORMATION

THE MARINA DALGLISH APPEAL
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022

		2022		2021
INCOME	£	£	£	£
Income from organised events		1,164,840		8,500
Donations		168,828		108,723
Other income		-		1,200
		<u>1,333,668</u>		<u>118,423</u>
EXPENDITURE				
Expenditure on organised events	226,313		2,789	
Donations	26,497		82,123	
Larks Centre Support	46,701		35,617	
Salaries	35,672		23,998	
Sundries	1,536		296	
Audit & accountancy fee	4,800		4,050	
Insurance	2,431		2,049	
Telephone	352		443	
Bank charges	1,203		1,699	
Postage & stationery	-		-	
		<u>(345,505)</u>		<u>(153,064)</u>
SURPLUS/(DEFICIT) FOR THE YEAR		<u>988,163</u>		<u>(34,641)</u>

THE MARINA DALGLISH APPEAL

England & Wales - Charity number 1111193

Accounts

**THE MARINA DALGLISH APPEAL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

REGISTERED CHARITY NUMBER 1111193

**THE MARINA DALGLISH APPEAL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

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Notes to the Financial Statements	11-14
The following page does not form part of the statutory financial statements	
Detailed Statement of Financial Activities	15

THE MARINA DALGLISH APPEAL

TRUSTEES AND OFFICIALS

TRUSTEES

William Clarke - Chair of Trustees
Kenny Dalglish
Marina Dalglish
Alan Hansen
Janet Hansen
Mike McComb
Lee Martin
Paul Sproson

PROFESSIONAL ADVISORS

Bankers

Barclays Bank PLC
48-50 Lord Street
Liverpool
L2 1TD

Solicitors

Bermans
Exchange Station
Tithebarn Street
Liverpool
L2 2QP

Auditors

Cowgill Holloway LLP
Regency House
45-53 Chorley New Road
Bolton
BL1 4QR

PRINCIPAL ADDRESS

Registered Address

Suite 14, Mezzanine Floor
Royal Liver Building
Pier Head
Liverpool
L3 1HU

THE MARINA DALGLISH APPEAL

BOARD OF TRUSTEES' REPORT

The Board of Trustees presents its annual report, together with the audited financial statements for the year ended 31 July 2021.

Constitution and Aims

The Appeal is an unincorporated trust constituted under a trust deed dated 1 August 2005.

Reference and Administrative details of the Charity Trustees and Advisors

The appeal is a registered charity under the Charities Act 2011, Charity number 1111193.

Structure, Governance and Management

The Appeal was established by Marina Dalglish following her successful treatment for illness in order to assist others requiring treatment. Its Board of Trustees number eight including Kenny and Marina Dalglish and no Trustees receive remuneration. The power of appointing Trustees is vested in the Trustees. Quarterly meetings of the Trustees are held to agree the board strategy and areas of activity for the appeal. The day to day event management and administration are carried out by one fundraiser and one administrator who are employed by the Trust.

Objectives and Activities

The Objects of the Appeal are the relief of sickness and in particular to fund facilities for patient care, the purchase of medical equipment of any nature for hospitals and medical research generally.

The initial purpose of the Appeal was to fund the setting up of an Oncology Unit at Aintree Hospital, Liverpool, The Marina Dalglish Unit, so that patients do not have to undertake the long arduous journeys to Clatterbridge Hospital, near Chester, in order to receive their treatment. That first objective was achieved along with the objective to purchase two radiotherapy machines for £3.3m at the Walton Centre.

The next objective set, was to raise funds towards a Chemotherapy Unit at Southport General Hospital. The facility was opened in November 2012 and the Appeal contributed the final £250,000 in January 2013 out of a £500,000 donation target set in 2012.

During 2017 the appeal made a significant donation of £2 million for a new Walton Centre Scanner, which was installed during the year. Furthermore the charity was able to replace the Lily Centre by opening the drop in centre Larks Breast Cancer Centre Liverpool.

During 2019, a significant donation of £1.25 million was made to Broadgreen Hospital, which has enabled the hospital to purchase the latest da Vinci XI robot and will mean patients and surgeons have access to the best technology and 3D imaging. In 2021 a donation totalling £62,128 was made to Aintree hospital to purchase an ultrasound machine.

ISM Sports Ltd provides use of office space for the Charity without charge.

The Trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission.

Going forward the charity plans to continue to help fund facilities and equipment to improve patient care.

Reserves Policy

The Appeal raised sufficient resources to fund the building works and the equipping of the premises and the Aintree Hospital Foundation Trust has committed to providing services from the unit for the next 10 years. Whilst the Appeal was responsible for funding the establishment of the unit, the Hospital is responsible for all on-going staffing and operational costs.

THE MARINA DALGLISH APPEAL

BOARD OF TRUSTEES' REPORT (CONTINUED)

The unit was opened in Spring of 2007 and the Trustees will review the current and projected financial position in order to establish a sinking fund to provide for the continued maintenance of the unit during its likely life so that it is repaired and maintained to its original standard.

Financial Review

The financial statements have been prepared according to the principles contained in the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP FRS102) issued by the Charity Commissioners for England and Wales and in accordance with the accounting policies detailed in note 1 to the accounts.

Income for the year ended 31 July 2021 totalled £118,423, expenditure totalled £153,064 resulting in a deficit of £34,641. This deficit was deducted from reserves brought forward and held as an unrestricted fund at the year end. The income raised for the year was split between voluntary income of £108,723 and activities for generating funds of £8,500.

Training Policy for Trustees

Trustees are chosen in order to provide a mix of skills in the fields of business and general financial management.

Future Activities

The Appeal continues its fundraising activities and the Trustees are encouraged by the strong continuing and enthusiastic response from the supporters of the Appeal.

The Appeal is committed to assist in funding future oncology related projects as and when the reserves permit. The Trustees have not currently committed to donating any funds.

Risk Management Policy

Having funded the projects listed earlier, including the Southport Hospital Unit, the Appeal has no legally binding ongoing financial obligations beyond retaining sufficient funds to be able to keep the original Aintree Chemotherapy furnishings in good order. The Trustees therefore believe that there is little risk of the charity being unable to fund its current obligations.

Trustees

All the remaining trustees continued to hold office during the year.

Auditors

Cowgill Holloway LLP, auditors to the charity, have expressed their willingness to continue in office and will be deemed to be reappointed under the Charities Act 2011.

THE MARINA DALGLISH APPEAL

BOARD OF TRUSTEES' REPORT (CONTINUED)

The Trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity 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 accounting estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts & Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BY ORDER OF THE BOARD

DocuSigned by:

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William Clarke

Chairman

Date:

**THE MARINA DALGLISH APPEAL
AUDIT REPORT
FOR THE YEAR ENDED 31 JULY 2021**

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF THE MARINA DALGLISH APPEAL

Opinion

We have audited the financial statements of The Marina Dalglish Appeal for the year ended 31 July 2021 which comprise the Statement of Financial Activities, Balance Sheet, 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 charity's affairs as at 31 July 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the *Charities Act 2011*.

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 charities 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 trustees are responsible for the other information. The other information comprises the information included in the 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.

**THE MARINA DALGLISH APPEAL
AUDIT REPORT
FOR THE YEAR ENDED 31 JULY 2021**

Other information

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.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit. We have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the *Charities Act 2011* requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees 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 they determine is necessary to enable preparation of the 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 Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

**THE MARINA DALGLISH APPEAL
AUDIT REPORT
FOR THE YEAR ENDED 31 JULY 2021**

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:

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussions with the directors (as required by auditing standards) and discussed with the directors the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly, the company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation and taxation legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly, the company is subject to many other laws and regulations where the consequences of noncompliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: Charities Act 2011, Health and Safety at Work Act and Employment Law.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors and inspection of regulatory and legal correspondence, if any. Through these procedures we did not become aware of any actual or suspected non-compliance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing noncompliance and cannot be expected to detect non-compliance with all laws and regulations.

We design procedures in line with our responsibilities, outlined below to detect material misstatement due to fraud:

- Matters are discussed amongst the audit engagement team regarding how and where fraud might occur
- Identifying and assessing the design and effectiveness of controls that management have in place to
- Detecting and responding to the risks of fraud following discussions with management and enquiring as

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

**THE MARINA DALGLISH APPEAL
AUDIT REPORT
FOR THE YEAR ENDED 31 JULY 2021**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Sections 144 of the Charities Act 2011 and the regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's 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 any responsibility to anyone other than the charity or the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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**Cowgill Holloway LLP
Statutory Auditor**

Regency House
45-53 Chorley New Road
Bolton
BL1 4QR

Date

THE MARINA DALGLISH APPEAL
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2021

	Notes	Total Unrestricted Funds 2021 £	Total Unrestricted Funds 2020 £
Income and endowments from:			
Charitable activities		8,500	784,300
Donations		108,723	59,742
Other income		1,200	5,342
Total		<u>118,423</u>	<u>849,384</u>
Expenditure on:			
- Costs of raising funds	2	2,789	289,716
- Charitable activities	2	150,275	126,848
Total		<u>153,064</u>	<u>416,564</u>
NET (OUTGOING)/INCOMING RESOURCES		(34,641)	432,820
NET MOVEMENT IN FUNDS	7	(34,641)	432,820
Brought Forward		1,917,182	1,484,362
Carried Forward		<u>1,882,541</u>	<u>1,917,182</u>

The notes on pages 10 to 13 form part of these financial statements.


There are no recognised gains or losses other than the surplus for the year.

This statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

THE MARINA DALGLISH APPEAL
BALANCE SHEET
AS AT 31 JULY 2021

	Notes	2021 £	2020 £
CURRENT ASSETS			
Debtors	5	46,835	50,931
Cash at bank and in hand		<u>1,891,517</u>	<u>1,918,876</u>
		1,938,352	1,969,807
CREDITORS: Amounts falling due within one year	6	<u>(55,811)</u>	<u>(52,625)</u>
NET ASSETS		<u>1,882,541</u>	<u>1,917,182</u>
Unrestricted funds	7	1,882,541	1,917,182
TOTAL FUNDS		<u>1,882,541</u>	<u>1,917,182</u>

Approved and authorised by the Board of Trustees on and signed on their behalf by:

DocuSigned by:

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William Clarke – Trustee

**THE MARINA DALGLISH APPEAL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JULY 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	10	- 27,359	392,110
Net Cash generated from operating activities	-	27,359	392,110
Net cash used in investing activities			
Purchases of property, plant and equipment		-	-
Net cash from investing activities		-	-
Net cash from financing activities		-	-
Net increase/(decrease) in cash and cash equivalents	-	27,359	392,110
Cash and cash equivalents at beginning of year		1,918,876	1,526,766
Cash and cash equivalents at end of year		1,891,517	1,918,876

THE MARINA DALGLISH APPEAL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

1 ACCOUNTING POLICIES

These reflect the income and expenditure of the running of the Appeal, which is the responsibility of the Trustees.

1.1 Basis of Preparation

The financial statements are prepared under the historical cost convention and are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP FRS102) and in accordance with applicable UK Accounting Standards and the Charities Act 2011

1.2 Taxation

The company is exempt from taxation on its income and gains arising out of its charitable activities.

1.3 Unrestricted Funds

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the Charity's objectives.

1.4 Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability. Funds received for events in the current financial year for the forthcoming financial year are deferred.

1.5 Resources Expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

1.6 Allocation of Overhead and Support Costs

Where items of expenditure are directly attributable they have been classified accordingly. Where items are not directly attributable they have been allocated based on estimated usage of the resource.

1.7 Cost of Generating Funds

The cost of generating funds consists of the costs associated with the running of the events and the associated management and administration costs.

1.8 Charitable Activities

Costs of charitable activities relate to costs incurred in undertaking activities that further the charitable aims, including those support costs and costs relating to the governance of the charity. Donations have been given to Southport and Formby General Hospital and Breast Cancer Research as per the objects of the charity.

1.9 Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory accounts.

THE MARINA DALGLISH APPEAL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

2 RESOURCES EXPENDED	2021	2021	2021	2020
	Raising funds	Charitable activities	Total	Total
2a. Costs of Generating Funds	£	£	£	£
Costs directly attributable to organised events	2,789	-	2,789	289,716
Donations Given	-	82,123	82,123	39,300
Larks Centre Support	-	35,617	35,617	33,326
Salaries	-	23,998	23,998	42,246
Sundries	-	296	296	204
Insurance	-	2,049	2,049	1,844
Telephone	-	443	443	535
Bank Charges	-	1,699	1,699	2,628
Postage & Stationary	-	-	-	384
Governance costs	-	4,050	4,050	6,381
	<u>2,789</u>	<u>150,275</u>	<u>153,064</u>	<u>416,564</u>

Where items of expenditure are directly attributable they have been classified accordingly. Where items are not directly attributable they have been allocated based on estimated usage of the resource.

3 (DEFICIT)/SURPLUS FOR THE YEAR	2021	2020
	£	£
The surplus for the year is stated after charging:		
Auditors' remuneration	<u>4,050</u>	<u>6,381</u>

4 TRUSTEES AND EMPLOYEES

4.1 Trustees' emoluments

None of the Trustees received any remuneration or expenses from the charity during the year.

4.2 Staff Costs	2021	2020
	£	£
Wages & Salaries	23,998	42,232
Social security costs	-	14
	<u>23,998</u>	<u>42,246</u>

4.3 Average weekly number of employees during the year was	No:	No:
Management and Administration	1	2
Fundraising Co-ordination	-	1
	<u>1</u>	<u>3</u>

THE MARINA DALGLISH APPEAL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

5 DEBTORS	2021	2020
	£	£
Due within one year:		
Event Debtors	36,000	10,700
Prepayments	135	135
Other Debtors	10,700	40,096
	46,835	50,931

6 CREDITORS: Amounts Falling Due Within One Year	2021	2020
	£	£
Other Creditors	397	-
Accruals and Deferred Income	55,414	52,625
	55,811	52,625

7 UNRESTRICTED FUNDS	2021	2020
	£	£
Balance as at 31 July 2020	1,917,182	1,484,362
(Deficit)/Surplus for the year	(34,641)	432,820
Balance as at 31 July 2021	1,882,541	1,917,182

8 RELATED PARTY TRANSACTIONS

No remuneration was paid to the Trustees during the year.

No expenses have been paid to the Trustees during the year.

**THE MARINA DALGLISH APPEAL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

9 Operating Lease Commitments

Lessee

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

	2021	2020
	£	£
	<u>6,500</u>	<u>22,100</u>

10 Cash generated from operations

	2021	2020
	£	£
(Loss)/Profit for the year	(34,641)	432,820
Movements in working capital:		
(Increase)/decrease in debtors	4,096	(15,602)
Increase/ (decrease) in creditors	<u>3,186</u>	<u>(25,108)</u>
Cash generated from Operations	<u>(27,359)</u>	<u>392,110</u>

MANAGEMENT INFORMATION

THE MARINA DALGLISH APPEAL
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2021

		2021		2020
	£	£	£	£
INCOME				
Income from organised events		8,500		784,300
Donations		108,723		59,742
Other income		<u>1,200</u>		<u>5,342</u>
		<u>118,423</u>		<u>849,384</u>
EXPENDITURE				
Expenditure on organised events	2,789		289,716	
Donations	82,123		39,300	
Larks Centre Support	35,617		33,326	
Salaries	23,998		42,246	
Sundries	296		204	
Audit & accountancy fee	4,050		6,381	
Insurance	2,049		1,844	
Telephone	443		535	
Bank charges	1,699		2,628	
Postage & stationery	<u>-</u>		<u>384</u>	
		<u>(153,064)</u>		<u>(416,564)</u>
(DEFICIT)/SURPLUS FOR THE YEAR		<u>(34,641)</u>		<u>432,820</u>