

**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
Solicitors	Bermans Exchange Station Tithebarn Street Liverpool L2 2QP
Auditors	Sumer Auditco Limited Fourth Floor Unit 5b The Parklands Bolton BL6 4SD
PRINCIPAL ADDRESS Registered Address	Suite 10-12 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 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:

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 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 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 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 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
		1,856,149	399,832
 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>