

MACMILLAN CARING LOCALLY

England & Wales · Charity number 1189412

Details

Other names	MACMILLAN LOCAL, THE MACMILLAN CANCER TRUST
Status	Registered
Legal form	CIO
Registered	2020-05-11
Register	View on the Charity Commission register

Contact

Address	Christchurch Hospital Fairmile Road Christchurch BH23 2JX
Phone	01202477628
Email	neal@macmillanlocal.org
Website	www.macmillanlocal.org

Activities

Objects: THE OBJECT OF THE CIO IS THE RELIEF OF PEOPLE SUFFERING FROM CANCER OR A LIFE LIMITING ILLNESS OR CONDITION (BENEFICIARIES) BY THE PROVISION OF: (A) HOSPITALS, HOSPICES, CLINICS AND OTHER FACILITIES AND EQUIPMENT FOR THE TREATMENT AND CARE OF BENEFICIARIES; (B) DOMICILIARY AND DAY CARE SERVICES FOR BENEFICIARIES; (C) MEDICAL AND OTHER STAFF FOR THE PROVISION OF TREATMENT OR CARE FOR BENEFICIARIES OR THOSE WHO PROVIDE ANCILLARY FUNCTIONS; (D) EDUCATION AND TRAINING FOR MEDICAL PROFESSIONALS IN THE TREATMENT AND CARE OF PEOPLE SUFFERING FROM CANCER OR A LIFE LIMITING ILLNESS OR CONDITION; (E) FINANCIAL SUPPORT FOR BENEFICIARIES, THEIR FAMILIES AND CARERS; (F) COUNSELLING, EMOTIONAL SUPPORT AND RESPITE CARE FOR BENEFICIARIES AND THEIR FAMILIES AND CARERS BOTH DURING ILLNESS AND IN BEREAVEMENT AND SUCH OTHER FACILITIES AND SERVICES TO PROVIDE TREATMENT OR PALLIATIVE CARE FOR BENEFICIARIES.

Activities: The relief of people suffering from cancer or a life limiting illness or condition.

Classification

- **How:** Makes Grants To Organisations, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Dorset
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£4,344,634	£2,300,071	£6,423,883	9
2023-12-31	£2,622,539	£2,303,449	£4,358,654	9
2022-12-31	£5,744,768	£1,734,220	£4,010,548	8
2021-08-31	£0	£0	-	-

Trustees

Name	Role	Appointed
Peter James West	Chair	2024-05-16
Ann Allen		2024-05-16
CLAIRE LOUISE WADE		2025-11-18
Denise Ann Bannister-Gee		2025-09-09
Dr Angus Edgar Hickish		2020-02-11
Dr Karen Lesley Rees		2024-05-16
Howard Gordon Lee		2025-11-18
Jonathan Harvey		2020-02-11
Keith Wilkinson		2020-02-11
MICHAEL EDWARD EMSLEY		2020-02-11

Accounts

Registered Charity Number: 1189412

Company Number: CE021793



Macmillan Caring Locally

A Charitable Incorporated Organisation

Trustees' Report and Financial Statements

For the year ended 31 December 2024

Registered Office:

Christchurch Hospital

Fairmile Road

Christchurch

Dorset

BH23 2JX

(01202) 477628

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Reference and Administrative Details

Legal Status

Macmillan Caring Locally was set up by Trust Deed dated 26 July 1974 as Macmillan Cancer Trust, registered with the Charity Commission under registration number 268218. With consent of the Charity Commission, the name was changed to Macmillan Caring Locally on 29 September 2009. On 11 May 2020 the charity converted to a CIO under registration number 1189412. On 1 January 2022 the old charity's reserves (excluding the leasehold) were transferred into the CIO.

Charity Details

Charity Registration Number: 1189412

Company Number: CE021793

Registered Office: Christchurch Hospital, Fairmile Road, Christchurch, BH23 2JX

Board of Trustees

Mr ME Emsley (Chairman)	Dr AE Hickish
Mrs A Allen (appointed 16 May 24)	Dr KL Rees (appointed 16 May 24)
Mrs SM Collins (resigned 1 July 24)	Mr PJ West (appointed 16 May 24)
Mr J Harvey	Mr K Wilkinson

Leadership Team

Mr NSC Williams – Trust Secretary

Mrs A Anderson ACA – Financial Controller

Mrs LC Sharp – Fundraising Director

Auditors:

PKF Francis Clark
Towngate House
2-8 Parkstone Road
Poole
BH15 2PW

Solicitors:

Steele Raymond LLP
Richmond Point
43 Richmond Hill
Bournemouth
BH2 6LR

Bankers:

HSBC
62 Commercial Road
Bournemouth
BH2 5LR

Investment Managers:

CCLA
One Angel Lane
London
EC4R 3AB

About Us

Our history

Formed in 1974, our main objective in our Trust Deed remains “the relief of people suffering from cancer or a life limiting illness or condition”.

Since formation, funds have been provided in full/part for the construction of:

- the Macmillan Unit at Christchurch Hospital in 1974. The charity continues to help maintain, equip and improve this unit.
- small units at Wimborne and Wareham hospitals.
- Poole’s Forest Holme Hospice – in conjunction with Macmillan Cancer Support
- Avon View, a nursing home adjoining Christchurch Hospital to provide step-down beds in conjunction with Dorset Council.

In 1986 Albany Lodge in Bournemouth was purchased to provide holiday accommodation for cancer patients and carers. In 2011 the provision was updated and The Grove, a 30-bed hotel in Bournemouth was purchased. After refurbishment, it opened in 2012, trading until March 2020 when it closed due to the Covid pandemic. In 2021, after unsuccessful attempts to sell the remaining lease, it reopened with a management fee being paid to the charity.

The Macmillan Unit at Christchurch Hospital is an NHS specialist palliative care unit and hospice for patients in South East Dorset and South West Hampshire. The charity, Macmillan Caring Locally works in partnership with University Hospitals Dorset (UHD) NHS Foundation Trust to provide the services at the Macmillan Unit and in our community.

What we do now

The charity has 9 staff members with a full time equivalent of 7.2. The main functions of the charity team are to fundraise or to provide administrative and finance support. One member of staff directly works with patients to provide advice on welfare benefits and another works within the aromatherapy team. The focus for fundraising is to raise about £1.8m annually to support the costs for the service delivery teams shown below. The £1.8m is principally NHS staffing costs.

Our wards at the Christchurch Macmillan Unit can accommodate 16 patients. There are 5 private rooms and a guest bedroom. Patients are admitted to the unit for many reasons including a short stay to adjust medication or for the final days and hours of life. Whatever the reason, we are there to care for them and their families in the best way possible. We care for cancer patients and those with life limiting illnesses such as Motor Neurone Disease or COPD.

Many other patients are cared for in the community or at home. The teams continue to see an increased number of patients as shown in the clinical review on page 9.

Service delivery teams where funding is provided by the Charity:

Hospital palliative care services

The Macmillan Unit is part of the wider palliative care service at UHD.

Community specialist palliative care nurses

12 specialist nurses are based in the Mac Unit and a team at UHD Bournemouth. Care is provided for patients in the unit or those wishing to stay at home. By providing support, care and medication, patients can remain comfortable whilst maintaining some independence.

Macmillan rehabilitation team

Physiotherapists, occupational therapists, and support workers help patients, both in the unit and at home, to improve their mobility, maintain their independence and feel more comfortable.

Family support team

The team of trained professionals from all different background including nursing, social work, counselling, and specialist volunteers provide flexible support to patients and families.

Aromatherapy team

Aromatherapy helps lift the mood of patients and improve wellbeing.

Chaplain

The chapel provides a haven of peace within Christchurch Hospital for all denominations, races and creeds.

Welfare benefits advice

Living with a life limiting illness can lead to financial hardship. The advisors can provide help on finances, assisting with applications for grants and benefits that patients are entitled to.

Hospice at Home team

This team of nurses and support care workers provide high quality nursing care and support for patients and families at home giving patients choice around their preferred place of care at the end of life.

Hospice at Home (H@H)

The primary aim of the H@H service is to enable patients with complex needs to die at home if it is their preferred place of care - giving them a choice and a voice about their care. The team provides care over a 24-7, 365 days a year. This care is hands-on and focused on complex palliative patients in the last 4 weeks of their life. The service was started in April 2022, initially operating during daytime hours, and expanded in January 2023 to provide a 24-hour service. In 2024 there were 181 referrals.

Care is also provided to some patients who are awaiting and require admission to the inpatient unit or to prevent hospital admission (crisis) pending alternative support being provided.

H@H aim to accelerate hospital or hospice discharge to enable someone who is imminently dying to get home and be cared for in their preferred place of care at the end of life.

The H@H team is small with a total of 11 full and part time staff. The caseload is fast moving and can be intense supporting patients and families/carers. Throughout emotional and psychological support is provided to the patient and families. Staff allow time to listen and gain understanding to all involved and their individual needs.

Education

Since the merger of the local hospitals to form University Hospitals Dorset NHS Foundation Trust, the education teams at the Macmillan Unit and Forest Holme have been working closely together to provide education for healthcare professionals in our area. We have had a wide range of attendees including Healthcare Assistants, Advances Nurse Practitioners, GPS and Paramedics as well as Physio and Occupational Therapists.

During 2024, the following courses were facilitated by our clinical team:

- Principles of Palliative Care
- End of Life Medications – a workshop offered as a follow up to the Principles course
- Allow a Natural Death
- Advance Care Planning
- HCA Study Day
- Non-Malignant Palliative Care Study Day

Delegate feedback rated the courses as:

Good 5%	Very good 24%	Excellent 71%
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Feedback from delegates has been very strong again this year. Some delegates are new into the field of palliative care whilst others attend our courses to refresh their knowledge.

Feedback shows that they go away feeling enthusiastic and keen to continue providing good quality palliative care. In response to feedback from 2023, the venue was changed to AFC Bournemouth Vitality Stadium. Facilities there suit our presentation and education style and we look forward to working with them again in 2025.

What we want to do

Fundraising

2024 was the celebration of our 50th year of service to our community and represented a bumper year of fundraising. In 2025, we want to build on both the success of association with our 2024 Golden Partners and continue to engage our wonderful team of volunteers in our community fundraising. The charity recruited a team of over 50 volunteers to help at the fundraising events and without this wonderful team, the range and diversity of community events would not be possible.

The charity ended its association with the Emporium in 2024 as it had the opportunity to work in partnership with Boscombe charity shop. Boscombe have undertaken to sell items and raise funds on our behalf and we look to continue this partnership in 2025.

Increase Awareness

We have set an ambitious goal for fundraising in 2025 and continue to work on our strategy for marketing the charity. We look to build on the publicity gained in 2024 through print, radio and television. Our animated film “What If”, created by a student from the Arts University, is an amazing addition to our fundraising resource and will feature in an appeal in 2025.

The charity has contributed to the Hospice UK legacy campaign which will promote legacy giving to hospices in national TV advertisements in 2025. In 2024, legacies represented 77% of the charity’s income and as such represent a vital source of funds to meet the cost of continuing services.

Rebuild the Macmillan Unit

We aspire to rebuild the hospice at Christchurch Hospital which is reaching the end of its serviceable life. Patient referrals to our service have significantly increased over the last five years. The existing unit was built in 1974 and is too small for the number of people under our care.

Designs for a new hospice were signed off in 2019, but the covid pandemic prevented progression. Since the pandemic, there has been a considerable increase in the costs of materials and labour. An initial £5m towards the rebuild was paid over to UHD in 2018 and the charity continues to receive some donations which are held in our restricted funds. £6k has been donated in 2024.

There are several plans being discussed, and costed, for the development of the next chapter of our hospice story. To ensure that the charity saves towards the objective of a new or refurbished unit, the Trustees have pledged to re-allocate funds from unrestricted funds towards this project. The Board have agreed to allocate surplus unrestricted funds over 5 years from 2023 to 2027. The reserves policy has been amended to reflect this decision as highlighted on Page 12. The effect of this change in reserves policy means that the charity has ringfenced £3,000,390 towards the capital project.

Chairman's Statement

On behalf of the Trustees of Macmillan Caring Locally (MCL), it is my privilege as Chairman to present the Annual Report for the financial year ending 31st December 2024.

This has of course been a significant year for MCL as it marked 50 years since the Trust was founded in 1974. We particularly remember this year our founder, Dr Ronald Fisher, Anaesthetist and hospital pioneer. This remarkable man, through his vast experience, was determined to set up a hospice on an NHS hospital campus. The Macmillan Unit was the result of Dr Fisher's endeavours when it opened 24th February 1975 as the first hospice within the state system. He remained its director until retiring in 1982.

The Trust has recruited three new Trustees during the past year to ensure we maintain the necessary expertise in all the required areas. Whilst losing the considerable experience of Sheila Collins, who stepped aside in July after eight years valuable service, we feel that in Ann Allen, Karen Rees and Peter West (who has become Deputy Chairman) we have three real assets for the Charity going forward. We intend recruiting further new Trustees early in the New Year to cover for retirement of current long-serving Board members.

The fundraising effort to ensure this 50th Anniversary milestone was recognised throughout our community has been tremendous, spearheaded by the "Golden Partners" project. Over 50 volunteers were recruited to assist our Team at over 100 community fundraising events and their commitment and enthusiasm was magnificent.

Our long-time supporters also delivered with their ongoing significant contributions. These included the Sarah Green Golf Tournament, the Beach Hut Cafe and the White Christmas Dip. We are so grateful to all our supporters for their generosity at a time when everyone is affected by increasing costs.

We continue to be frustrated that the rebuild cost of our new Mac Unit has risen to over £20m since the pandemic. For a small community charity this is a target that is almost impossible to reach. Our wonderful, hard-pressed staff continue to provide the best possible end of life care to our patients but the current building is looking a little tired. However, we are looking at several building options which could bring the total cost to within our fundraising reach.

I must at this juncture pay tribute to all our clinical teams at the Mac Unit, the UHD and in the Community and, of course, our many volunteers who support the work of Clinical staff.

As I said in my report last year, we remain hopeful that long-term funding of our Hospice at Home service (H@H) can be secured. This provides dedicated, tailored support by our nurses to patients under special palliative care who prefer to spend their final days in their home surroundings. Also, it frees up hospital beds. As well as securing its long-term future, we would also ultimately like to expand H@H more widely throughout our community.

The Trustees remain optimistic that with the continued support of our community, MCL will be around in a further 50 years providing the nursing care and expertise wherever it is called upon.

Trustees' Report

Clinical Services

The numbers of patients cared for by our services are as follows:

Statistic	2024	2023
Patients referred to the whole palliative care service	1607	1582
Patients admitted to Mac Unit	404	365
Community team visits	2412	2258
Hospice at Home visits	2734	2918
Community patient's average days in our care	78	83
Patients seen by the hospital palliative care team	797	778
Patients seen by end-of-life clinical nurse specialists	676	695

Fundraising

We have once again received incredible support from our major donors and special mention must go to the following:

- The Macmillan White Christmas Dip – started in 2008 by Tommy Baker and John White with 8 people dipping in the sea in fancy dress on Christmas Day next to Boscombe Pier. This very popular event has grown and now has over 1,000 participants every year. The Dip raised £28,000 in 2024 and to date has raised over £365,000.
- The Sarah Green Golf Tournament – in memory of Sarah who died in 2003, aged 31, with her last days being spent in the Macmillan Unit. Her brother, Anthony Rogers, is the driving force behind the 18 hole, 3/4 handicap competition held at Iford Golf course every September. Thank you for the £9,000 raised this year and over £161,000 donated to the charity since the event started.
- The Beach Hut Café – Jo and Ron Smith have been raising funds for us in their very popular café, the Beach Hut at Friars Cliff for 19 years. Holding summer coffee mornings and a Christmas morning special event they attract donations from hundreds of people coming to the beach promenade, for whom for many it is a family tradition. Ron with his amazing photographic skills also creates a beach calendar sold to benefit our charity. Their fundraising to date is over £132,000.

- Diamond Divas – this 20-strong choir based in Highcliffe has spent 11 years singing in support of our charity. They perform in care homes, local churches, WI groups and supermarkets. In 2024, their total fundraising to date reached £70,000.
- Bournemouth GASP – this group have supported our charity since the unit opened in the 1970s. In 2025 they will celebrate 50 years of supporting our charity. Thank you.
- The John Wetton memory fund has now raised over £25,000.

Whilst this highlights some of the larger donations to the charity this year, we are immensely proud and thankful for each of the individuals and organisations that have donated funds to us. We could not provide the services without your support.

This year, in celebration of our 50th birthday year we signed up 58 Golden (corporate) Partners who actively fundraised with us for the year. Special thanks go to Tuckton Tea Gardens, Select World Travel and The Captain's Club. The charity's own events have grown and grown, with a couple of record-breaking totals. Run Bournemouth raised over £20,000 and the Flutterby Ball £22,000.

Proactive trusts fundraising has not been a priority for our 50th birthday year. However, we applied and were successful in receiving several grants in 2024 as follows:

- The TH Russell Trust - £15k for general funds
- The Cambridge Community Foundation - £5k for Hospice at Home
- The Toyota Charitable Community Fund - £1.8k for Hospice at Home

Volunteering

Throughout 2024, the Volunteers Service has continued to provide support to patients, carers, and bereaved family members both on the Macmillan Unit inpatient unit and in the local community.

With the recent merger of Bournemouth, Poole and Christchurch hospitals, it is an opportunity for our ward-based volunteers to integrate into the wider UHD Volunteers Service, accessing training, relevant clinical updates, HR support and policy guidance. However, they continue to be closely supported by the volunteer service at the Macmillan Unit, recognising that the specialist nature of their roles in an emotionally challenging environment require consistent support.

During 2024 the Macmillan Unit Volunteers service has been working more closely with the volunteer team at Forest Holme Hospice. Both teams received a specialist palliative care training session for volunteers, to ensure both volunteer teams across sites have updated and equitable training relevant to the hospice environment. This is in addition to UHD's mandatory training modules, as it was recognised that hospice volunteers require enhanced knowledge around empathy and communication skills, emotional resilience and wellbeing, safeguarding and dealing with challenging and emotive end of life situations.

We have also seen the launch of the Patient Experience project on the Macmillan Unit ward. This initiative, led by the NHS Southwest End of Life Network, involves collecting data about 'What matters' to patients whilst they are on the ward and what improvements can be made to their experience. Our volunteer End of Life Companions have been trained to conduct these simple surveys with our ward patients using iPads, and are making a significant impact with hearing what is important to our patients as part of palliative care service evaluation in the Southwest region.

To increase engagement with supporters in our community, in 2024, the charity developed its own volunteer recruitment and management processes. This is a separate group to our Macmillan Unit ward volunteers and is ideal for those who wish to help us with fundraising and community events. A few of our ward volunteers have dual roles as charity volunteers.

Our new volunteer team have assisted at a variety of events during the year including our car boot sale, Summer Fete, Light Up The Sky, and our Flutterby Ball. They have also assisted us in attending supporter events, doing talks about the charity to local groups, and distributing collecting tins and leaflets.

Our 50th anniversary year was a huge success, and we are very grateful to all our charity and ward volunteers for their hard work, compassion and dedication.

This year, 3 of our volunteers – Cris Harrison (charity), Viv Owen (admin support for the Patient and Family Support Team) and Evelyn Wade (MMU ward support) were recognised for their contributions by Room to Reward.

Our current active ward volunteer numbers are as follows:

- Ward support /refreshment volunteers: 16
- End of Life Companions (sitting with patients who may be lonely or agitated and needing company and distraction): 6
- Gardeners: 6
- Admin: 2
- Chaplaincy support (providing refreshments for bimonthly Memorial Services at the MMU chapel): 2
- Volunteer counsellors and befrienders (under Patient and Family Support Team): 8

In 2024, these volunteers have provided 2448.5 hours.

The charity's new recruited volunteer team has assisted at all the major fundraising activities and 168 volunteers have been used at events, providing about 408 hours to the MCL team.

Financial Review

Income for the year ended 31 December 2024 was £4,344,634, an increase of £1,722,095 from the previous year, largely attributable to an increase in legacies of £1,640,666. 2024 was an exceptional year for the charity with several very significant legacies whereas 2023 legacy income was at the more normal level.

Donations to the charity in our 50th year, together with the top-up from gift aid, have exceeded our budgeted expectations, being £10,663 more than a very ambitious target set for the year. The fundraising team and all our volunteers have worked hard to make this happen. The importance of hospice care to the local community continues to be reflected in the support of loyal donors, fundraisers and customers. However, by their very nature, these income streams do fluctuate.

Costs year on year are relatively stable and reasonably predictable.

The cash flow statement shows a net cash inflow of £2,239,845 compared to a net cash inflow of £620,060 in 2023. The charity has capitalised on the higher interest rates available to savers and increased the amount of investment income from £62,127 in 2023 to £168,755 in 2024. The charity has pursued a much more active investment strategy in 2024, seeking to diversify investments whilst still choosing secure financial institutions to limit risk.

The surplus for 2024 is £2,065,229 compared to the previous year where the surplus was £348,166. The charity is looking to the future and is conscious that the ambition to rebuild the Macmillan Unit at Christchurch has become more expensive. The Board decided to designate surpluses arising from 2023 to 2027, as funds specifically targeted for the rebuild project. Therefore, at the 2024 year-end £2,393,437 has been transferred from general unrestricted funds to designated funds to enable this project to commence in a reasonable timeframe. Added to the £5m already handed over to UHD and the £606,953 held in restricted funds, raised specifically from the Brick-by-Brick capital appeal, there is now just over £8m saved towards this project.

Reserves policy

Our reserves policy is to hold unrestricted free reserves to cover 12 months of operating costs. This policy is considered sufficient having taken into account the variable nature of legacies. This means that the charity has to keep in hand about £2m of cash on relatively short-term deposit. As at 31st December, the charity has £3,410,502 in unrestricted free reserves which meets our required reserves policy of 12 months of expenditure.

The Board has taken a decision to move reserves from unrestricted to designated at the end of 2024. £2,393,437 reserves have been transferred. This is to support the capital project to rebuild and/or refurbish the Macmillan Unit.

The Board of Trustees will continue to actively review the risks faced by the charity and discuss these in relation to our reserves level.

Structure, Governance and Management

Macmillan Caring Locally's governing document is a Trust Deed dated July 1974, as subsequently amended in 2018. Following receipt of professional advice and agreement by the Charity Commission, the Trust established a Charitable Incorporated Organisation (CIO) in May 2020. The assets and business of the Trust were transferred on 1 January 2022 and registered with the Charity Commission with registration number 1189412.

The Board

The Board currently comprises seven Trustees. A list of Trustees who have served during the year can be found on page 3 and further information about their backgrounds, experience and interests can be found on the Macmillan Caring Locally website.

In 2023, a review of the Board's strengths and weaknesses was undertaken and an advertisement for new Trustees was developed. The Board conducted an interview process early in 2024 to widen the Board's capacity and three new Trustees were recruited. Further recruitment will be undertaken in 2025 to address the issue of succession planning.

All Trustees give their time freely and no remuneration was paid during the year in respect of their position as Trustee.

Governance

The Board of Trustees are responsible for the overall strategy and policies of the charity and meet four to six times a year. Responsibility for the day-to-day management of the Trust is delegated to the Trust Secretary.

Trustees set the remuneration policy of the Trust annually considering matters such as performance, cost of living and charity market factors.

Trustees set the investment policy of the Trust in the context of the overall budget and reserves policy. Day-to-day management is delegated to the Financial Controller.

Trustees are encouraged to visit the Macmillan Unit regularly and to familiarise themselves with the work of the Trust, in addition to being informed by regular bulletins and updates. Briefings are given at all the Board meetings by the Leadership team, UHD consultants and staff and other advisors where necessary.

Trustees have carefully considered the fundraising activities of the charity and have made the decision to not employ external fundraisers. There is a small team of Trust employees who fundraise for the charity under the supervision of the Trust Secretary and Fundraising Director. Fundraising policies are monitored by the Trustees who would be briefed with reports on any complaints received and any actions taken. No complaints have been received to date.

Public Benefit

Charity Trustees have a duty to carry out their charity's purposes for the public benefit. The charity has undertaken, within its objects and purposes, and free of charge to users, the support of people with a diagnosis of cancer or a life limiting illness. This report has set out our activities during the year and further details can be found on our website www.macmillanlocal.org.

The Trustees are therefore satisfied the public benefit requirement is fulfilled.

Risk Management

The Trustees consider annually a statement of the major risks to which the charity is exposed and consider the actions to be taken in mitigation of these risks.

Disclosure of Information to Auditor

Each Trustee has taken the steps they ought to have taken as a Trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The Trustees confirm there is no relevant information they know of and which they know the auditor is unaware.

Responsibilities of the Directors and Trustees

The trustees (who are also the directors of Macmillan Caring Locally for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including its income and expenditure, of the charity for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that can 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 Companies Act 2006. 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 corporate and financial information included on the charity's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 13th May 2025 and signed on its behalf by:

.....
Mr ME Emsley
Chairman

Independent Auditor's Report to the Members of Macmillan Caring Locally

Opinion

We have audited the financial statements of Macmillan Caring Locally (the 'charity') for the year ended 31 December 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 United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (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 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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.

Opinion on other matter prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 14), 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 the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor 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 to issue an

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of our audit planning we obtained an understanding of the legal and regulatory framework that is applicable to the Charity. We gained an understanding of the Charity and the sector in which the Charity operates as part of this assessment to identify the key laws and regulations affecting the Charity. As part of this, we reviewed the Charity's website for an indication of any regulations in place and discussed these with the relevant individuals responsible for compliance. The key regulations we identified were Charity legislation, health and safety regulations and breaches of The General Data Protection Regulation ("GDPR"). We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and Charities SORP - FRS 102.

We discussed with management how the compliance with these laws and regulations is monitored and discussed policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the Charity complies with laws and regulations and deals with reporting any issues if they arise. As part of our planning procedures, we assessed the risk of any non-compliance with laws and regulations on the Charity's ability to continue trading and the risk of material misstatement to the accounts.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Enquiries of management and trustees regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements. As part of these enquiries, we also discussed with management whether there have been any known instances, allegations or suspicions of fraud.
- Reviewed filings with the Charity Commission and whether there were any serious incident reports made during the year.
- Discussed with management if any health and safety incidents have been recorded during the year.
- Review of the GDPR policy and enquiries to management as to the occurrence of any reportable breaches.
- Reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance.
- Reviewed Board minutes.
- Audited the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.
- Reviewed estimates and judgements made in the accounts for any indication of bias.

- Audited the risk of fraud in revenue recognition (completeness and valuation of legacies), including analytical procedures and substantive testing of legacy income from sources external to the accounting system.

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

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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 charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....
Daniel Tout FCA (Senior Statutory Auditor)
For and on behalf of PKF Francis Clark, Statutory Auditor
Towngate House
2-8 Parkstone Road
Poole
Dorset
BH15 2PW

27 June 2025

Statement of Financial Activities- Year Ended 31 December 2024

(Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	4,029,473	20,780	4,050,253	2,409,587
Investment income	3	168,755	-	168,755	62,127
Other income	4	125,626	-	125,626	150,825
Total income		4,323,854	20,780	4,344,634	2,622,539
Expenditure on:					
Raising funds	5	(90,475)	(151)	(90,626)	(67,485)
Charitable activities	6	(2,208,714)	(731)	(2,209,445)	(2,235,964)
Total expenditure		(2,299,189)	(882)	(2,300,071)	(2,303,449)
Gains on investment assets	12	20,666	-	20,666	29,016
Net income		2,045,331	19,898	2,065,229	348,106
Net movement in funds		2,045,331	19,898	2,065,229	348,106
Reconciliation of funds					
Total funds brought forward	16	3,758,608	600,046	4,358,654	4,010,548
Total funds carried forward	16	5,803,939	619,944	6,423,883	4,358,654

The notes on pages 24 to 31 form an integral part of these financial statements.

Statement of Financial Activities- Year Ended 31 December 2024

(Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	2,390,442	19,145	2,409,587
Investment income	3	62,127	-	62,127
Other income	4	145,111	5,714	150,825
Total income		2,597,680	24,859	2,622,539
Expenditure on:				
Raising funds	5	(67,230)	(255)	(67,485)
Charitable activities	6	(2,233,972)	(1,992)	(2,235,964)
Total expenditure		(2,301,202)	(2,247)	(2,303,449)
Gains on investment assets	12	29,016	-	29,016
Net income		325,494	22,612	348,106
Net movement in funds		325,494	22,612	348,106
Reconciliation of funds				
Total funds brought forward	16	3,433,114	577,434	4,010,548
Total funds carried forward	16	3,758,608	600,046	4,358,654

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 16.

The notes on pages 24 to 31 form an integral part of these financial statements.

Balance Sheet as at 31 December 2024

(Registration number: CE021793)

	Note	2024 £	2023 £
Fixed assets			
Investments	12	799,682	779,016
Total fixed assets			779,016
Current assets			
Debtors	13	309,236	679,547
Cash at bank and in hand		5,477,289	3,237,444
Total current assets		5,786,525	3,916,991
Creditors: Amounts falling due within one year	14	(162,324)	(337,353)
Net current assets		5,624,201	3,579,638
Net assets		6,423,883	4,358,654
Funds of the charity:			
Restricted income funds			
Restricted funds		619,944	600,046
Unrestricted income funds			
Unrestricted funds		5,803,939	3,758,608
Total funds	16	6,423,883	4,358,654

The financial statements on pages 20 to 31 were approved by the trustees, and authorised for issue on 13th May 2025 and signed on their behalf by:

.....
Mr M E Emsley
Chairman

The notes on pages 24 to 31 form an integral part of these financial statements.

Statement of Cash Flows for the Year Ended 31 December 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income		2,065,229	348,106
Adjustments to cash flows from non-cash items			
Investment income	3	(168,755)	(62,127)
		<u>1,896,474</u>	<u>285,979</u>
Working capital adjustments			
Decrease/(increase) in debtors	13	370,311	1,262,864
(Decrease)/increase in creditors	14	(175,029)	(211,894)
Net cash flows from operating activities		<u>2,091,756</u>	<u>1,336,949</u>
Cash flows from investing activities			
Interest receivable and similar income	3	168,755	62,127
Purchase of investments	12	-	(750,000)
Revaluation of investments	12	(20,666)	(29,016)
Net cash flows from investing activities		<u>148,098</u>	<u>(716,889)</u>
Net increase in cash and cash equivalents		2,239,845	620,060
Cash and cash equivalents at 1 January		<u>3,237,444</u>	<u>2,617,384</u>
Cash and cash equivalents at 31 December		<u>5,477,289</u>	<u>3,237,444</u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 24 to 31 form an integral part of these financial statements.

Notes to the Financial Statements – Year Ended 31 December 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Macmillan Caring Locally meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets.

Disclosure of long or short period

As disclosed in note 5 the assets and liabilities of Macmillan Caring Locally (charity) were transferred to Macmillan Caring Locally (CIO) on 1 January 2022. The comparative period financial statements cover a period of 16 months as the year-end was changed from August to December to align with the Macmillan Caring Locally (charity), the first 4 months of which were dormant.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. Where a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting year.

Legacy gifts are recognised on a case-by-case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Investment income

Investment income is recognised on a receivable basis.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting year, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer

settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post-retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior years.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;				
Donations to major appeals	-	5,780	5,780	19,145
Donations from individuals	654,400	-	654,400	618,870
Legacies	3,326,810	15,000	3,341,810	1,729,483
Gift aid reclaimed	48,263	-	48,263	42,089
	<u>4,029,473</u>	<u>20,780</u>	<u>4,050,253</u>	<u>2,409,587</u>

3 Investment income

	Total 2024 £	Total 2023 £
Interest receivable and similar income;		
Deposit interest	147,840	57,232
Dividends	20,915	4,895
	<u>168,755</u>	<u>62,127</u>

4 Other income

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Grant income	21,800	-	21,800	52,932
Rental income	75,000	-	75,000	75,000
Education and courses	10,560	-	10,560	8,130
Other income	18,266	-	18,266	14,763
	<u>125,626</u>	<u>-</u>	<u>125,626</u>	<u>150,825</u>

5 Expenditure on raising funds

	Total 2024 £	Total 2023 £
Costs of trading activities:		
Property rental income costs	37,042	37,042
Costs of Emporium	486	1,604
Fundraising and bank fees and charges (In 2024 £151 from Restricted funds)	13,176	10,633
Direct fundraising costs	39,922	18,206
	<u>90,626</u>	<u>67,485</u>

6 Expenditure on charitable activities

	2024 £	2023 £
Staff costs	330,006	315,687
Grove expenses	25,020	19,072
Garden	1,752	1,671
Equipment costs including repairs	13,685	13,526
Professional fees	30,569	24,356
Patients expenses	61,658	63,113
Volunteers travelling	1,241	2,216
Contribution to UHD salaries for Macmillan Unit and palliative care services	1,680,431	1,730,580
Staff travelling	2,778	2,274
Office and stationery	8,822	12,743
Telephone	3,858	3,716
Subscriptions	6,822	3,958
Training costs (In 2024 £731 from Restricted funds)	10,611	16,447
Insurance	6,399	5,470

Sundry expenses	9,379	6,877
Governance costs – Note 7	16,414	14,258
	<u>2,209,445</u>	<u>2,235,964</u>

7 Analysis of governance costs

	2024 £	2023 £
Audit fees		
Audit of the financial statements	16,414	14,100
Other fees paid to auditors	-	158
	<u>16,414</u>	<u>14,258</u>

8 Net incoming/outgoing resources

Net incoming/outgoing resources for the year include:

	2024 £	2023 £
Audit fees	16,414	14,100
Other non-audit services	-	158

9 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	279,728	269,289
Social security costs	22,305	20,548
Pension costs	27,973	25,850
	<u>330,006</u>	<u>315,687</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

	2024 No	2023 No
Charitable activities	9	9

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £ (2023 - £64,257).

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Fixed asset investments

	Listed investments	Total £
Market value as at 1 January 2024	-	-
Additions at cost	779,016	779,016
Change in value in the year	20,666	20,666
Market value at 31 December 2024	<u>779,682</u>	<u>779,682</u>
Historical cost at 31 December 2024	<u>750,000</u>	<u>750,000</u>

13 Debtors

	2024 £	2023 £
Trade debtors	301,421	671,742
Prepayments	7,815	7,805
	<u>309,236</u>	<u>679,547</u>

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	14,004	3,920
Other taxation and social security	-	6,542
Other creditors	119,342	82,300
Pension scheme creditor	2,662	2,601
Accruals	26,316	241,990
	<u>162,324</u>	<u>337,353</u>

15 Commitments

Other financial commitments

As shown in note 18, the Trust has commitments to University Hospitals Dorset (UHD) for staff costs under existing agreements. Discussions are taking place with UHD regarding future financial contributions to staff, services and the rebuilding of the Unit.

16 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Gains on investments £	Transfer £	Balance at 31 December 2024 £
Unrestricted funds						
General	3,758,608	4,323,854	(2,299,189)	20,666	(2,393,437)	3,410,502
Designated	-	-	-	-	2,393,437	2,393,437
Restricted funds	600,046	20,780	(882)	-	-	619,944
Total funds	4,358,654	4,344,634	(2,300,071)	20,666	-	6,423,883

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Gains on investments £	Balance at 31 December 2023 £
Unrestricted funds					
General	3,433,114	2,597,680	(2,301,202)	29,016	3,758,608
Restricted funds	577,434	24,859	(2,247)	-	600,046
Total funds	4,010,548	2,622,539	(2,303,449)	29,016	4,358,654

The specific purposes for which the funds are to be applied are as follows:

Designated Unrestricted funds are to be used for the project to refurbish or rebuild the Macmillan Unit. The Board has committed to move surpluses, if they arise, from General Unrestricted to Designated funds for the 5 years from 2023 to 2027 in order to specifically fund this project.

Restricted funds are for 2 purposes. The Brick-by-Brick capital appeal for the update to the hospice facility at Christchurch Hospital has £606,953 net donations as at 31 December 2024.

Additionally, in restricted funds there is money received from specific training grants. £12,991 remains unspent as at 31 December 2024.

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds at 31 December 2024
	£	£	£
Fixed asset investments	799,682	-	799,682
Current assets	5,166,581	619,944	5,786,525
Current liabilities	(162,324)	-	(162,324)
Total net assets	5,803,939	619,944	6,423,883

	Unrestricted funds	Restricted funds	Total funds at 31 December 2023
	General	funds	£
	£	£	£
Fixed asset investments	779,016	-	779,016
Current assets	3,316,945	600,046	3,916,991
Current liabilities	(337,353)	-	(337,353)
Total net assets	3,758,608	600,046	4,358,654

18 Related party transactions

During the year the charity made the following related party transactions:

University Hospitals Dorset (UHD)

The Trust works closely with UHD. The administrative offices of the Trust are based at Christchurch Hospital. During the year the Trust contributed £1,680,431 to UHD staff costs and services under existing agreements (2023 - £1,730,580).

At the balance sheet date, the amount due to University Hospitals Dorset (UHD) was £NIL (2023 - £223,473).

Accounts

Registered Charity Number: 1189412

Company Number: CE021793



Macmillan Caring Locally

A Charitable Incorporated Organisation

Trustees' Report and Financial Statements

For the year ended 31 December 2023

Registered Office:

Christchurch Hospital

Fairmile Road

Christchurch

Dorset

BH23 2JX

(01202) 477628

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Reference and Administrative Details

Legal Status

Macmillan Caring Locally was set up by Trust Deed dated 26 July 1974 as Macmillan Cancer Trust, registered with the Charity Commission under registration number 268218. With consent of the Charity Commission, the name was changed to Macmillan Caring Locally on 29 September 2009. On 11 May 2020 the charity converted to a CIO under registration number 1189412. On 1 January 2022 the old charity's reserves (excluding the leasehold) were transferred into the CIO.

Charity Details

Charity Registration Number: 1189412

Company Number: CE021793

Registered Office: Christchurch Hospital, Fairmile Road, Christchurch, BH23 2JX

Board of Trustees

Mr ME Emsley (Chairman)

Mrs SM Collins

Mr J Harvey

Dr AE Hickish

Mr K Wilkinson

Leadership Team

Mr NSC Williams – Trust Secretary

Mrs A Anderson ACA – Financial Controller

Mrs LC Sharp – Fundraising Director

Auditors:

PKF Francis Clark
Towngate House
2-8 Parkstone Road
Poole
BH15 2PW

Solicitors:

Steele Raymond LLP
Richmond Point
43 Richmond Hill
Bournemouth
BH2 6LR

Bankers:

HSBC
62 Commercial Road
Bournemouth
BH2 5LR

Investment Managers:

CCLA
One Angel Lane
London
EC4R 3AB

About Us

Our history

Formed in 1974, our main objective in our Trust Deed remains “the relief of people suffering from cancer or a life limiting illness or condition”.

Since formation, funds have been provided in full/part for the construction of:

- the Macmillan Unit at Christchurch Hospital in 1974. The charity continues to help maintain, equip and improve this unit.
- small units at Wimborne and Wareham hospitals.
- Poole’s Forest Holme Hospice – in conjunction with Macmillan Cancer Support
- Avon View, a nursing home adjoining Christchurch Hospital to provide step-down beds in conjunction with Dorset Council.

In 1986 Albany Lodge in Bournemouth was purchased to provide holiday accommodation for cancer patients and carers. In 2011 the provision was updated and The Grove, a 30-bed hotel in Bournemouth was purchased. After refurbishment, it opened in 2012, trading until March 2020 when it closed due to the Covid pandemic. In 2021, after unsuccessful attempts to sell the remaining lease, it reopened with a management fee being paid to the charity.

The Macmillan Unit at Christchurch Hospital is an NHS specialist palliative care unit and hospice for patients in South East Dorset and South West Hampshire. The charity, Macmillan Caring Locally works in partnership with University Hospitals Dorset (UHD) NHS Foundation Trust to provide the services at the Macmillan Unit and in our community.

What we do now

The charity has 9 staff members with a full time equivalent of 7.2. The main functions of the charity team are to fundraise or to provide administrative and finance support. One member of staff directly works with patients to provide advice on welfare benefits and another works within the aromatherapy team. The focus for fundraising is to raise about £1.8m annually to support the costs for the service delivery teams shown below. The £1.8m is principally NHS staffing costs.

Our wards at the Christchurch Macmillan Unit can accommodate 16 patients. There are 5 private rooms and a guest bedroom. Patients are admitted to the unit for many reasons including a short stay to adjust medication or for the final days and hours of life. Whatever the reason, we are there to care for them and their families in the best way possible. We care for cancer patients and those with life limiting illnesses such as Motor Neurone Disease or COPD.

Many other patients are cared for in the community or at home. The teams continue to see an increased number of patients as shown in the clinical review on page 9.

Service delivery teams where funding is provided by the Charity:

Hospital palliative care services

The Macmillan Unit is part of the wider palliative care service at UHD.

Community specialist palliative care nurses

12 specialist nurses are based in the Mac Unit and a team at UHD Bournemouth. Care is provided for patients in the unit or those wishing to stay at home. By providing support, care and medication, patients can remain comfortable whilst maintaining some independence.

Macmillan rehabilitation team

Physiotherapists, occupational therapists, and support workers help patients, both in the unit and at home, to improve their mobility, maintain their independence and feel more comfortable.

Family support team

The team of trained professionals from all different background including nursing, social work, counselling, and specialist volunteers provide flexible support to patients and families.

Aromatherapy team

Aromatherapy helps lift the mood of patients and improve wellbeing.

Chaplain

The chapel provides a haven of peace within Christchurch Hospital for all denominations, races and creeds.

Welfare benefits advice

Living with a life limiting illness can lead to financial hardship. The advisors can provide help on finances, assisting with applications for grants and benefits that patients are entitled to.

Hospice at Home team

This team of nurses and support care workers provide high quality nursing care and support for patients and families at home giving patients choice around their preferred place of care at the end of life.

Hospice at Home (H@H)

The primary aim of the H@H service is to enable patients with complex needs to die at home if it is their preferred place of care - giving them a choice and a voice about their care. The team provides care over a 24-7, 365 days a year. This care is hands-on and focused on complex palliative patients in the last 4 weeks of their life. The service was started in April 2022, initially operating during daytime hours, and expanded in January 2023 to provide a 24-hour service. In the first 18 months of the service there have been 305 referrals.

Care is also provided to some patients who are awaiting and require admission to the inpatient unit or to prevent hospital admission (crisis) pending alternative support being provided.

H@H aim to accelerate hospital or hospice discharge to enable someone who is imminently dying to get home and be cared for in their preferred place of care at the end of life.

The H@H team is small with a total of 11 full and part time staff. The caseload is fast moving and can be intense supporting patients and families/carers. Throughout emotional and psychological support is provided to the patient and families. Staff allow time to listen and gain understanding to all involved and their individual needs.

Education

We offer a range of study days and conferences facilitated by our community specialist palliative care nurses who are committed to ensuring that those who need excellent palliative care have access to it.

Our training is mapped to the latest standards in health and social care and delivered by a team of specialist nurses and doctors who are supported by a wider multi-disciplinary team. They manage patients with life limiting illnesses, who have complex symptom control issues.

During 2023, the following courses were facilitated by our clinical team:

- Principles of Palliative Care – a 2-day course run in March and September
- End of Life Medications – a half day workshop offered as a follow up to the Principles course
- Allow a Natural Death – a 1-day course training qualified staff to discuss and complete DNAR forms
- HCA Study Day – a 1-day course for Health Care Assistants
- Motor Neurone Disease Study Day – a 1-day course offering sessions from across the MND MDT community

Delegate feedback rated the courses as:

Good 2%	Very good 27%	Excellent 71%
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What we want to do

Fundraising

2024 is the celebration of our 50th year of service to our community and is a fantastic opportunity to fundraise. There are several projects underway:

- Golden Partner incentive – aimed at local business, clubs and groups. We are asking for partnered support throughout the year to both raise funds and increase awareness of the charity. We are delighted with the impressive 40+ sign up already.
- What If ... campaign – the spring appeal asking for a 12-month commitment to weekly donations of either £50 or 50p.
- The October Flutterfly ball is back for 2024 with 1974 music from the Abba tribute band that played at our very first ball.
- The diary is packed with community events including the popular June summer fete, September light up the sky and Sarah Green golf tournament and the December white Christmas dip.
- New merchandise is ready to be sold at as many events.

To assist with our presence at local events like the Christchurch Music Festival, the Christchurch Rustic Fayre and the Clifftop Music Festival, the charity are directly recruiting new volunteers. This process is ready to go with a new volunteer's handbook.

Increase Awareness

We have set an ambitious goal for fundraising in 2024 and continue to work on our strategy for marketing the charity.

Rebuild the Macmillan Unit

We aspire to rebuild the hospice at Christchurch Hospital which is reaching the end of its life. Patient referrals to our service have tripled in the last ten years. The existing unit was built in 1974 and is too small for the number of people under our care.

Designs for a new hospice were signed off in 2019, but the covid pandemic prevented progression. Since the pandemic, there has been a considerable increase in the costs of materials and labour. An initial £5m towards the rebuild was paid over to UHD in 2018 and the charity continues to receive some donations which are held in our restricted funds. £19k has been donated in 2023.

Once construction plans and costs have been revisited, the charity will relaunch active fundraising and also look to raising some of the funds from grant making trusts.

Chairman's Statement

On behalf of Trustees of Macmillan Caring Locally (MCL), it is my privilege as Chairman to present the Annual Report for the financial year ending 31st December 2023.

I must touch upon our forthcoming celebration of 50 years since the Trust was founded back in 1974, and the Macmillan Unit was built. This celebration presents many exciting opportunities for us to involve so many of our long-term and new supporters in celebrating and acknowledging just what a profound contribution the Mac Unit and the Trust have made to the lives of so many thousands of people throughout our community during this period.

Also, my thanks go to all our wonderful staff and volunteers who have been under immense pressure, particularly since Covid-19 came into our lives. Although at times short of staff and even exhausted, they are still providing such dedicated love, care and support to our patients and their families.

As the pressure on staff and bed space increased within the Unit and UHD Bournemouth Hospital, it became clear that many people would prefer to spend their precious last few days/weeks in their own homes with their families around them. So, we commenced Hospice at Home.

This service provides dedicated, tailored support to patients under special palliative care and has now been extended to 24/7. The Trust initially part funded this service and future funding is required. The Trustees believe that, based upon advice from our medical advisers, Hospice at Home is the way forward providing patients with the acute hospital care they need in the comfort of their homes. This service has relieved pressure on

the Mac Unit and Bournemouth Hospital in caring for 374 patients and saving 2,250 bed days since its inception in April 2003.

The Trustees are frustrated at the lack of progress in seeking approval to rebuild the Mac Unit. Just as designs were signed off in 2019 and the public consultation was completed, Covid -19 arrived. We have been unable to officially launch the Brick-by-Brick Appeal to fund the rebuild as costs have spiralled and design requirements have changed due to Covid. We hope to progress this issue during 2024.

Though more detail is mentioned elsewhere in this report, I would like to acknowledge all the people and organisations who have fundraised to enable us to carry on with our essential work. It is our benchmark that, currently, MCL must fundraise around £1.8m pounds every year towards staffing the palliative care services and hospice unit.

Legacies and donations are vitally important in helping us achieve our targets. I wholeheartedly thank every one of our supporters who have arranged or participated in a wide variety of events such as coffee mornings, marathon runs, skydives and collections on our behalf. Page 9 of this report celebrates these achievements.

As mentioned on page 12 of this report, a review was undertaken of the strengths and weaknesses of the Board. As a result of that review, interviews have taken place and we have invited three applicants to join the Board, taking our number to eight. They will be formally appointed to the Board during 2024.

Trustees' Report

Clinical Services

The numbers of patients cared for by our services are as follows:

Statistic	2023	2022
Patients referred to the whole palliative care service*	1582	1530
Patients admitted to Mac Unit	365	367
Community team visits*	2258	2250
Community patient's average days in our care	83	96
Patients seen by the hospital palliative care team	778	787
Patients seen by end-of-life clinical nurse specialists	695	685

*includes numbers for Hospice at Home patients

Fundraising

We have once again received incredible support from our major donors and special mention must go to the following:

- The Macmillan White Christmas Dip – started in 2008 by Tommy Baker and John White, this has become an annual event with over 1,100 participants in 2023 and a fabulous £22,000 donated. From humble beginnings in 2008 when only 8 people took part, the fancy dress Christmas dip at Boscombe pier has raised £335,000 to date and is embedded in the charity's calendar.
- The Sarah Green Golf Tournament – in memory of Sarah who died in 2003, aged 31, with her last days being spent in the Macmillan Unit. Her brother, Anthony Rogers, is the driving force behind the 18 hole, 3/4 handicap competition held at Iford Golf course every September. Thank you for the £12,000 raised this year and over £152,000 donated to the charity since the event started.
- The Beach Hut Café – Jo and Ron Smith have been raising funds for us in their very popular café, the Beach Hut at Friars Cliff for 18 years. Holding summer coffee mornings and a Christmas morning special event they attract donations from hundreds of people coming to the beach promenade, for whom for many it is a family tradition. Ron with his amazing photographic skills also creates a beach calendar sold to benefit our charity. This year has seen a further £11,000 of donations in support.

- Diamond Divas – this 20-strong choir based in Highcliffe has spent 10 years singing in support of our charity. They perform in care homes, local churches, WI groups and supermarkets. Thank you for your support again this year.
- Bournemouth GASP – this group have supported our charity since the unit opened in the 1970s. Thank you.

Whilst this highlights some of the larger donations to the charity this year, we are immensely proud and thankful for each of the individuals and organisations that have donated funds to us. We could not provide the services without your support.

Our corporate support continues to strengthen, and we have had continued partnerships this year with The Captains Club, JP Morgan, Bellway Homes, Boscombe Charity Shop, The Marsham Court Hotel, Haskins Garden Centre and Heritage Investments. Many of these companies have signed up in 2024 as Golden Partners.

Proactive trusts fundraising has stalled a little in 2023 and will not be able to be a priority in 2024. However, we have been fortunate to receive several grants in 2023 as follows:

- The Greendale Foundation - £20k for general funds
- The Albert Hunt Trust - £10k for Hospice at Home
- Haskins Family Foundation - £7k for a new kitchen in the patients' lounge
- The Hospital Saturday Fund - £2k for training – Jane Young coaching
- The TH Russell Trust - £5k for general funds
- The Alice Ellen Cooper Dean Foundation - £5k for Hospice at Home

Volunteering

2023 has seen volunteering grow steadily as we begin to recover from the pandemic period.

In 2023, 77 volunteers have provided 2392.5 hours in the following roles in the Macmillan Unit:

- Ward support – serving refreshments and meals to patients on the inpatient unit
- End of Life companions and Activities support – sitting with patients who may be lonely or agitated and needing company or distraction.
- Garden and equipment maintenance –upkeeping the garden brings year-round joy and tranquillity to patients, relatives, visitors, and staff.
- Community-based roles – including community patient telephone support, patient shopping and supporting the Virtual Day Centre.
- Admin and Ward Clerk support
- Patient and Family Support Team and Chaplaincy – supporting the Memorial Services at the Chapel. Bereavement support including the Stepping Stones group and provision of volunteer counselling.
- Charity events – supporting fundraising at community events.

Two volunteers have been awarded the Room to Reward recognition for their contribution to supporting Macmillan unit's patients and family members.

In addition, volunteers have been managing stock and displays at the charity stall in the Christchurch Bridge Street Emporium. This has raised £4,527 in 2023 for the charity.

Financial Review

Income for the year ended 31 December 2023 was £2,622,539, a decrease of £2,025,783 from the previous year (excluding £1,096,446 fund transfer per note 5), largely attributable to a decrease in legacies of £2,055,185. 2022 was an exceptional year for the charity with 2 very significant legacies. 2023 legacy income has fallen to the more normal level. The charity has seen a squeeze on donations with the cost-of-living crisis with reductions in unrestricted donations of £86,751 and also amounts given for the restricted rebuild fund which were £34,634 lower year-on-year. The importance of hospice care to the local community continues to be reflected in the support of loyal donors, fundraisers and customers. However, by their very nature, these income streams do fluctuate.

The surplus for the year is £348,106 and, where these funds are not needed for the continuing operations of the charity, they will be invested for the future rebuild project.

Total net assets of the charity therefore increased by £348,106 from £4,010,548 in 2022 to £4,358,654 in 2023.

The cash flow statement shows a net cash inflow of £620,060 compared to a net cash inflow of £2,617,384 in 2022. As explained in note 5, the £2,67,384 in 2022 includes £2,457,346 of cash transferred from the old charity. The charity has capitalised on the higher interest rates available to savers and increased the amount of investment income from £2,597 in 2022 to £62,127 in 2023. The charity will continue to pursue an active investment strategy to maximise income going forwards. Also, the charity will ask its supporters, where possible, to sanction gift aid claim on top of their donations.

The charity is looking to the future and is conscious that the ambition to rebuild the Macmillan Unit at Christchurch has become more expensive. The charity is looking to generate annual surpluses of around £500k to enable this dream to become a reality in a reasonable space of time and has set an ambitious financial target for 2024, its 50th anniversary year.

Reserves policy

Our reserves policy is to hold unrestricted free reserves to cover 12 months of operating costs. This policy is considered sufficient having taken into account the variable nature of legacies. This means that the charity has to keep in hand about £2m of cash on relatively short-term deposit. As at 31st December, the charity has £3,758,608 in unrestricted free reserves which meets our required reserves policy of 12 months of expenditure.

The Board of Trustees will continue to actively review the risks faced by the charity and discuss these in relation to our reserves level.

Structure, Governance and Management

Macmillan Caring Locally's governing document is a Trust Deed dated July 1974, as subsequently amended in 2018. Following receipt of professional advice and agreement by the Charity Commission, the Trust established a Charitable Incorporated Organisation (CIO) in May 2020. The assets and business of the Trust were transferred on 1 January 2022 and registered with the Charity Commission with registration number 1189412.

The Board

The Board currently comprises five Trustees. A list of Trustees who have served during the year can be found on page 3 and further information about their backgrounds, experience and interests can be found on the Macmillan Caring Locally website.

In 2023, a review of the Board's strengths and weaknesses was undertaken and an advertisement for new Trustees was developed. As a result of this, the Board conducted an interview process early in 2024 to widen the Board's capacity.

All Trustees give their time freely and no remuneration was paid during the year in respect of their position as Trustee.

Governance

The Board of Trustees are responsible for the overall strategy and policies of the charity and meet four to six times a year. Responsibility for the day-to-day management of the Trust is delegated to the Trust Secretary.

Trustees set the remuneration policy of the Trust annually considering matters such as performance, cost of living and charity market factors.

Trustees set the investment policy of the Trust in the context of the overall budget and reserves policy. Day-to-day management is delegated to the Financial Controller.

Trustees are encouraged to visit the Macmillan Unit regularly and to familiarise themselves with the work of the Trust, in addition to being informed by regular bulletins and updates. Briefings are given at all the Board meetings by the Leadership team, UHD consultants and staff and other advisors where necessary.

Trustees have carefully considered the fundraising activities of the charity and have made the decision to not employ external fundraisers. There is a small team of Trust employees who fundraise for the charity under the supervision of the Trust Secretary and Fundraising Director. Fundraising policies are monitored by the Trustees who would be briefed with reports on any complaints received and any actions taken. No complaints have been received to date.

Public Benefit

Charity Trustees have a duty to carry out their charity's purposes for the public benefit. The charity has undertaken, within its objects and purposes, and free of charge to users, the support of people with a diagnosis of cancer or a life limiting illness. This report has set out our activities during the year and further details can be found on our website www.macmillanlocal.org.

The Trustees are therefore satisfied the public benefit requirement is fulfilled.

Risk Management

The Trustees consider annually a statement of the major risks to which the charity is exposed and consider the actions to be taken in mitigation of these risks.

Disclosure of Information to Auditor

Each Trustee has taken the steps they ought to have taken as a Trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The Trustees confirm there is no relevant information they know of and which they know the auditor is unaware.

Responsibilities of the Directors and Trustees

The trustees (who are also the directors of Macmillan Caring Locally for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including its income and expenditure, of the charity for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that can 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 Companies Act 2006. 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 corporate and financial information included on the charity's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 15th April 2024 and signed on its behalf by:

.....
Mr ME Emsley
Chairman

Independent Auditor's Report to the Members of Macmillan Caring Locally

Opinion

We have audited the financial statements of Macmillan Caring Locally (the 'charity') for the year ended 31 December 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 United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (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 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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.

Opinion on other matter prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 14), 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 the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor 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 to issue an

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of our audit planning we obtained an understanding of the legal and regulatory framework that is applicable to the Charity. We gained an understanding of the Charity and the sector in which the Charity operates as part of this assessment to identify the key laws and regulations affecting the Charity. As part of this, we reviewed the Charity's website for an indication of any regulations in place and discussed these with the relevant individuals responsible for compliance. The key regulations we identified were Charity legislation, health and safety regulations and breaches of The General Data Protection Regulation ("GDPR"). We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and Charities SORP - FRS 102.

We discussed with management how the compliance with these laws and regulations is monitored and discussed policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the Charity complies with laws and regulations and deals with reporting any issues if they arise. As part of our planning procedures, we assessed the risk of any non-compliance with laws and regulations on the Charity's ability to continue trading and the risk of material misstatement to the accounts.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Enquiries of management and trustees regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements. As part of these enquiries we also discussed with management whether there have been any known instances, allegations or suspicions of fraud.
- Reviewed filings with the Charity Commission and whether there were any serious incident reports made during the year.
- Discussed with management if any health and safety incidents have been recorded during the year.
- Review of the GDPR policy and enquiries to management as to the occurrence of any reportable breaches.
- Reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance.
- Reviewed Board minutes.
- Audited the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.
- Reviewed estimates and judgements made in the accounts for any indication of bias.

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

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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 charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....
Daniel Tout FCA (Senior Statutory Auditor)
For and on behalf of PKF Francis Clark, Statutory Auditor
Towngate House
2-8 Parkstone Road
Poole
Dorset
BH15 2PW

23 April 2024

Statement of Financial Activities- Year Ended 31 December 2023

(Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	2,390,442	19,145	2,409,587	4,561,970
Investment income	3	62,127	-	62,127	2,597
Other income	4	145,111	5,714	150,825	83,755
Transfer from predecessor organisation	5	-	-	-	1,096,446
Total income		2,597,680	24,859	2,622,539	5,744,768
Expenditure on:					
Raising funds	6	(67,230)	(255)	(67,485)	(37,204)
Charitable activities	7	(2,233,972)	(1,992)	(2,235,964)	(1,697,016)
Total expenditure		(2,301,202)	(2,247)	(2,303,449)	(1,734,220)
Gains on investment assets	13	29,016	-	29,016	-
Net income		325,494	22,612	348,106	4,010,548
Net movement in funds		325,494	22,612	348,106	4,010,548
Reconciliation of funds					
Total funds brought forward	17	3,433,114	577,434	4,010,548	-
Total funds carried forward	17	3,758,608	600,046	4,358,654	4,010,548

The notes on pages 23 to 30 form an integral part of these financial statements.

Statement of Financial Activities- Year Ended 31 December 2023

(Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	4,508,191	53,779	4,561,970
Investment income	3	2,597	-	2,597
Other income	4	73,755	10,000	83,755
Transfer from predecessor organisation		582,791	513,655	1,096,446
Total income		5,167,334	577,434	5,744,768
Expenditure on:				
Raising funds	6	(37,204)	-	(37,204)
Charitable activities	7	(1,697,016)	-	(1,697,016)
Total expenditure		(1,734,220)	-	(1,734,220)
Net income		3,433,114	577,434	4,010,548
Net movement in funds		3,433,114	577,434	4,010,548
Reconciliation of funds				
Total funds carried forward	17	3,433,114	577,434	4,010,548

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 17.

The notes on pages 23 to 30 form an integral part of these financial statements.

Balance Sheet as at 31 December 2023

(Registration number: CE021793)

	Note	2023 £	2022 £
Fixed assets			
Investments	13	779,016	-
Total fixed assets		779,016	-
Current assets			
Debtors	14	679,547	1,942,411
Cash at bank and in hand		3,237,444	2,617,384
Total current assets		3,916,991	4,559,795
Creditors: Amounts falling due within one year	15	(337,353)	(549,247)
Net current assets		3,579,638	4,010,548
Net assets		4,358,654	4,010,548
Funds of the charity:			
Restricted income funds			
Restricted funds		600,046	577,434
Unrestricted income funds			
Unrestricted funds		3,758,608	3,433,114
Total funds	17	4,358,654	4,010,548

The financial statements on pages 19 to 30 were approved by the trustees, and authorised for issue on 15th April 2024 and signed on their behalf by:

.....
Mr M E Emsley
Chairman

The notes on pages 23 to 30 form an integral part of these financial statements.

Statement of Cash Flows for the Year Ended 31 December 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income		348,106	4,010,548
Adjustments to cash flows from non-cash items			
Investment income	3	(62,127)	(2,597)
		285,979	4,007,951
Working capital adjustments			
Decrease/(increase) in debtors	14	1,262,864	(1,942,411)
(Decrease)/increase in creditors	15	(211,894)	549,247
Net cash flows from operating activities		1,336,949	2,614,787
Cash flows from investing activities			
Interest receivable and similar income	3	62,127	2,597
Purchase of investments	13	(750,000)	-
Revaluation of investments	13	(29,016)	-
Net cash flows from investing activities		(716,889)	2,597
Net increase in cash and cash equivalents		620,060	2,617,384
Cash and cash equivalents at 1 January		2,617,384	-
Cash and cash equivalents at 31 December		3,237,444	2,617,384

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 23 to 30 form an integral part of these financial statements.

Notes to the Financial Statements – Year Ended 31 December 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Macmillan Caring Locally meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets.

Disclosure of long or short period

As disclosed in note 5 the assets and liabilities of Macmillan Caring Locally (charity) were transferred to Macmillan Caring Locally (CIO) on 1 January 2022. The comparative period financial statements cover a period of 16 months as the year-end was changed from August to December to align with the Macmillan Caring Locally (charity), the first 4 months of which were dormant.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. Where a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting year.

Legacy gifts are recognised on a case-by-case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Investment income

Investment income is recognised on a receivable basis.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting year, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer

settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post-retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior years.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations to major appeals	-	19,145	19,145	53,779
Donations from individuals	618,870	-	618,870	705,621
Legacies	1,729,483	-	1,729,483	3,784,668
Gift aid reclaimed	42,089	-	42,089	17,902
	<u>2,390,442</u>	<u>19,145</u>	<u>2,409,587</u>	<u>4,561,970</u>

3 Investment income

	Total 2023 £	Total 2022 £
Interest receivable and similar income;		
Deposit interest	57,232	2,597
Dividends	4,895	-
	<u>62,127</u>	<u>2,597</u>

4 Other income

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Grant income	47,218	5,714	52,932	10,000
Rental income	75,000	-	75,000	73,755
Education and courses	8,130	-	8,130	-
Other income	14,763	-	14,763	-
	<u>145,111</u>	<u>5,714</u>	<u>150,825</u>	<u>83,755</u>

5 Transfer from Macmillan Caring Locally (Charity)

On 1 January 2022 the assets and liabilities of Macmillan Caring Locally (Charity) were transferred to Macmillan Caring Locally (CIO) at the following values:

	2022 £
Stock	3,325
Current assets (excluding bank and cash)	311,367
Bank and cash	2,467,346
Liabilities	(1,685,592)
	<u>1,096,446</u>

6 Expenditure on raising funds

	Total 2023 £	Total 2022 £
Costs of trading activities:		
Property rental income costs	37,042	37,204
Costs of Emporium	1,604	-
Fundraising and bank fees and charges (In 2023 £255 from Restricted funds)	10,633	-
Direct fundraising costs	18,206	-
	<u>67,485</u>	<u>37,204</u>

7 Expenditure on charitable activities

	2023 £	2022 £
Staff costs	315,687	336,365
Grove expenses	19,072	4,122
Garden	1,671	2,771
Equipment costs including repairs	13,526	5,818
Professional fees	24,356	6,767
Patients expenses	63,113	14,738
Volunteers travelling	2,216	4,396
Christmas	-	3,537
Contribution to UHD salaries for Macmillan Unit and palliative care services	1,730,580	1,256,660
Staff travelling (In 2023 £69 from Restricted funds)	2,274	654
Office and stationery	12,743	16,251
Telephone	3,716	3,716
Subscriptions	3,958	4,218
Training costs (In 2023 £1,923 from Restricted funds)	16,447	5,953
Insurance	5,470	6,193
Sundry expenses	6,877	6,791
Governance costs – Note 8	14,258	18,066
	<u>2,235,964</u>	<u>1,697,016</u>

8 Analysis of governance costs

	2023 £	2022 £
Audit fees		
Audit of the financial statements	14,100	13,200
Other fees paid to auditors	158	4,866
	<u>14,258</u>	<u>18,066</u>

9 Net incoming/outgoing resources

Net incoming/outgoing resources for the year include:

	2023 £	2022 £
Audit fees	14,100	13,200
Other non-audit services	158	4,866

10 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	269,289	291,889
Social security costs	20,548	22,873
Pension costs	25,850	21,603
	<u>315,687</u>	<u>336,365</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

	2023 No	2022 No
Charitable activities	<u>9</u>	<u>8</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £64,257 (2022 - £61,491).

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Fixed asset investments

	Listed investments	Total £
Market value as at 1 January 2023	-	-
Additions at cost	750,000	750,000
Change in value in the year	29,016	29,016
Market value at 31 December 2023	<u>779,016</u>	<u>779,016</u>
Historical cost at 31 December 2023	<u>750,000</u>	<u>750,000</u>

14 Debtors

	2023	2022
	£	£
Trade debtors	671,742	1,938,917
Prepayments	7,805	3,494
	<u>679,547</u>	<u>1,942,411</u>

15 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	3,920	414,699
Other taxation and social security	6,542	6,527
Other creditors	82,300	45,259
Pension scheme creditor	2,601	4,043
Accruals	241,990	78,719
	<u>337,353</u>	<u>549,247</u>

16 Commitments**Other financial commitments**

As shown in note 19, the Trust has commitments to University Hospitals Dorset (UHD) for staff costs under existing agreements. Discussions are taking place with UHD regarding future financial contributions to staff, services and the rebuilding of the Unit.

17 Funds

	Balance at 1	Incoming	Resources	Gains on	Balance at 31
	January 2023	resources	expended	investments	December
	£	£	£	£	2023
					£
Unrestricted funds					
General	3,433,114	2,597,680	(2,301,202)	29,016	3,758,608
Restricted funds	<u>577,434</u>	<u>24,859</u>	<u>(2,247)</u>	<u>-</u>	<u>600,046</u>
Total funds	<u>4,010,548</u>	<u>2,622,539</u>	<u>(2,303,449)</u>	<u>29,016</u>	<u>4,358,654</u>

	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds			
General	5,167,334	(1,734,220)	3,433,114
Restricted funds	577,434	-	577,434
Total funds	5,744,768	(1,734,220)	4,010,548

The specific purposes for which the funds are to be applied are as follows:

Capital appeal - £592,038 to be used specifically for the capital appeal and the construction of the new Macmillan unit.

Staff welfare - £8,008 to be used specifically for staff training.

18 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Fixed asset investments	779,016	-	779,016
Current assets	3,316,945	600,046	3,916,991
Current liabilities	(337,353)	-	(337,353)
Total net assets	3,758,608	600,046	4,358,654

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Current assets	3,982,361	577,434	4,559,795
Current liabilities	(549,247)	-	(549,247)
Total net assets	3,433,114	577,434	4,010,548

19 Related party transactions

During the year the charity made the following related party transactions:

University Hospitals Dorset (UHD)

The Trust works closely with UHD. The administrative offices of the Trust are based at Christchurch Hospital. During the year the Trust contributed £1,730,580 to UHD staff costs and services under existing agreements (2022 - £1,256,660).

At the balance sheet date the amount due to University Hospitals Dorset (UHD) was £223,473 (2022 - £64,133).

Accounts

Company registration number: CE021793

Charity registration number: 1189412

Macmillan Caring Locally

(A charitable incorporated organisation)

Annual Report and Financial Statements

for the period from 1 September 2021 to 31 December 2022

Macmillan Caring Locally

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Macmillan Caring Locally

Reference and Administrative Details

Legal status

Macmillan Caring Locally was set up by a Trust Deed dated 26 July 1974 as Macmillan Cancer Trust as a charitable trust and registered with the Charity Commission under registration number 268218. The name was changed with consent of the Charity Commission on 29 September 2009. On 11 May 2020, the charity converted to a CIO, and the old charities reserves, excluding the leasehold, were transferred into the CIO on 1 January 2022.

Chairman Mr M E Emsley

Trustees Dr A E Hickish
Mr J Harvey
Mr K Wilkinson
Mrs S M Collins

Senior Management / Leadership Team Mr N S C Williams, Trust Secretary
Mrs A Anderson ACA, Financial Controller

Charity Registration Number 1189412

Company Registration Number CE021793

Registered Office The charity is incorporated in England and Wales.
Christchurch Hospital
Fairmile Road
Christchurch
Dorset
BH23 2JX

Auditor PKF Francis Clark
Chartered accountants
Towngate House
2-8 Parkstone Road
Poole
Dorset
BH15 2PW

Solicitors: Lester Aldridge
Russell House
8 Oxford Road
Bournemouth
BH8 8EX

Bankers HSBC Bank PLC

Macmillan Caring Locally

Trustees' Report

The trustees, present the annual report together with the financial statements and auditors' report of the CIO for the period ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Dr A E Hickish Mr J Harvey Mr K Wilkinson Mrs S M Collins
Chairman:	Mr M E Emsley
Senior Management / Leadership Team:	Mr N S C Williams, Trust Secretary Mr B G Ford FCA, Treasurer (resigned 30 June 2022) Mrs A Anderson ACA, Financial Controller (appointed 17 April 2023)

Macmillan Caring Locally

Trustees' Report

Objectives and activities

The Trust, which was formed in 1974 has its main objective set out in the Trust Deed which, with the approval of the Charity Commission, was amended in 2019 and can be summarised as “the relief of people suffering from cancer or a life limiting illness or condition”.

Since formation, the Trust has concentrated principally on the Macmillan Unit at Christchurch Hospital, the construction of which it funded and which it has continued to maintain, equip and improve. Funds have also been provided to enable small units to be constructed on hospitals at Wimborne and Wareham. In addition, in partnership with what is now Macmillan Cancer Support, funds were provided to enable Forest Holme, a hospice adjoining and part of Poole Hospital, to be constructed.

Funds were also provided to Dorset County Council to assist in the building of Avon View, a nursing home adjoining Christchurch Hospital, to provide “step down” beds for those discharged from the Macmillan Unit.

Over many years the Trust has provided funds to the Royal Bournemouth and Christchurch Hospitals NHS Foundation Trust and Poole Hospital NHS Foundation Trust, now merged to form University Hospitals Dorset NHS Foundation Trust (UHD), to enable the employment of consultants, doctors and nurses, including home care nurses, and to assist in the purchase of medical equipment and services for the benefit of those falling under the Trust’s objects.

In 1986 the Trust acquired Albany Lodge in Bournemouth which was used to provide holiday accommodation for cancer patients and their carers. As matters progressed it was decided that Albany Lodge was not suitable and in 2011 The Grove in Bournemouth, a 30 bedroom hotel was purchased. After considerable refurbishment the hotel opened in 2012 and traded until March 2020 when it was closed following the COVID 19 pandemic. In October 2020 the decision was made not to re-open the hotel and all staff were made redundant. In June 2021, following attempts to sell the remaining period of the lease, an arrangement was made for the hotel to re-open under new management with a management fee being paid to the Trust.

Contributions have been made to other charities and appeals with similar objectives.

Public benefit

The Trustees have given due regard to public benefit when planning activities and requests for support in accordance with the Charity Commission’s guidance on Public Benefit.

The section below sets out some of our activities during the period and further details can be found on our website (www.macmillanlocal.org). All of these are directly related to the objects and purposes for which the charity exists. The charity achieves these objects and purposes through funding provided to assist patients in the Macmillan Unit, part of the NHS and free to all patients referred, and in respect of funding for staff and facilities again part of the NHS and free to all patients.

Macmillan Caring Locally

Trustees' Report

Achievements and Performance

During the period the Trust continued its support of services provided at the Macmillan Unit by funding the costs of the community specialist palliative care sisters, UHD palliative care service, the Macmillan rehabilitation team, the family support team, the aromatherapy team, welfare benefits advice and the Hospice at Home team.

The grateful thanks of the Trustees are due to the Consultants, Doctors, Nursing team, and all the staff at the Macmillan Unit and based at Royal Bournemouth Hospital, for providing the excellent and compassionate service to patients for which the Unit is renowned.

Volunteers

Ward Support: We have continued to welcome volunteers back on to the inpatient unit, and in addition to our returning existing volunteers, we have had 10 new starters (either already on the ward or about to 'go solo'). We have worked closely with the nursing team and ward host to ensure that our volunteers are supporting our patients at the times that they need it the most; focusing on giving valuable additional support with providing food and drink, assisting patients to eat meals and making refreshments for relatives.

Some of our long-term, experienced ward support volunteers have provided a really important role mentoring and training new volunteers, passing on their knowledge and experience to help our new starters settle into their roles.

End of Life Companions: a team of 9 specially trained volunteers who sit with patients at end of life during the evenings and support their family members at this difficult time on the Macmillan Unit ward. Offering comfort, a listening ear and gentle presence, their returning support has been so welcomed by the ward team.

Activities Companions: we have a few dedicated volunteers who are 'on call' to sit with patients during the day who may be lonely, isolated, or agitated or just need some company or distraction. Playing games, reading, doing crafts, watching television, or sitting out in the garden can make a huge difference to those patients.

Emporium: a team of 6 volunteers who manage stock and displays at the Macmillan Caring Locally charity stall at the Bridge Street Emporium; this brings in additional donations and also does valuable work promoting MCL and raising awareness in our local community.

MMU Garden: our beautiful hospice gardens continue to bring year-round joy and tranquillity to patients, relatives, visitors, and staff, and are tended by a team of 6 dedicated volunteers. Their yearly Christmas garden display makes such a difference to patients in our inpatient unit staying with us at this time.

Patient and Family Support Team volunteers: we are lucky to have 2 trained and qualified counsellors who donate some of their time to support relatives in bereavement under the Patient and Family Support Team. We also have two End of Life companion volunteers who provide telephone emotional support to patients.

Other roles: we have individual volunteers who provide additional roles, such as supporting the Ward Clerks with answering the telephone and greeting visitors to the unit; servicing therapy equipment; supporting a community patient with fetching and delivering weekly shopping; supporting patients who attend our online Day Centre; and playing the keyboard to entertain patients on the ward.

Fundraising: we have a team of volunteers, who join us at our events and challenges to assist our fundraising team. Without their help we wouldn't be able to run fundraising events.

Macmillan Caring Locally

Trustees' Report

Volunteers have supported some special initiatives on the ward; whether it has been helping our Caring Canine visitors Sue and her dog Rowan to settle into their role, or accompanying music therapy practitioners to provide entertainment, playing the ukelele to patients. Volunteers have helped to decorate the ward at Christmas time and stepped in to help paint the new staff area at the Macmillan Unit.

In future: we are thrilled to see the return of the Memorial Services at the Macmillan Unit Chapel, from May 2023. Sadly, these important services (which mean so much to our patients' families) were suspended due to the Covid-19 pandemic, but Reverend Nick will now be leading these, with volunteers providing assistance with serving refreshments, organising furniture and equipment and being on hand to listen and support relatives attending.

We are also working with the Volunteer Service at Royal Bournemouth Hospital (UHD) to develop and provide enhanced face-to-face Mealtime Assistance training, to further support our Ward Support volunteers to provide safe and confident assistance to inpatients at the Macmillan Unit. Enjoying meals with dignity is such a vital role that our volunteers can support, and also assists our nursing team. We are looking forward to developing this role further.

The Trust continues to be grateful to the many organisations and individuals who fundraise on behalf of the Trust. In addition to the many long running events, such as the White Christmas Dip, the Beach Hut Café Christmas open day, and the Sarah Green golf tournament, many more people have organised events large and small to raise funds.

Although the designs for the new Macmillan Unit, to be built at Christchurch Hospital, were signed off in 2019 the advent of the pandemic stopped the building tendering process, and lessons learnt in operating during the pandemic have caused the original designs to be revisited. Coming out of the pandemic, issues with supply chains, cost of materials and cost of labour have substantially increased the cost of the new build. It is hoped that once this situation improves, the build cost can be recalculated, and the planning application process started.

The grateful thanks of the trustees are due to all staff who work tirelessly to help the Trust achieve its objectives.

Financial Review

The Trust has been exceptionally fortunate with both the number and value of legacies left to the charity in this financial year. The charity recognises legacy income at the year-end when there has been a grant of probate; provided executors have established there are sufficient assets in the estate to pay the legacy and the probability of receipt in the charity's opinion is reasonably certain. Legacy income in 2022 is £3,784,668 compared to £1,655,346 in 2021. This legacy income represented 82.5% of the total unrestricted income in 2022 and led to an exceptional in-year surplus of £2,914,102.

The Trust is extremely grateful to all donors to the charity and is fortunate to record a carry forward of funds of £4,010,548; £577,434 of which are restricted. These funds will be used to continue to support services provided at the Macmillan Unit; a commitment that is approaching £1.8m per annum. Once general running costs of the charity are taken into account, any surplus funds will be set towards the target to rebuild the Macmillan Unit.

Major Donors

The Macmillan White Christmas Dip

Special mention must be made of the organisers of the annual Macmillan White Christmas Dip, Tommy Baker and John White. The White Christmas Dip started in 2008 on Christmas Day morning when John White, who had recently been diagnosed with cancer, was visiting some of his family who all decided to join the Bournemouth Spartans in their annual Christmas morning swim. John White, along with his son, also named John, and nephews Tommy Baker, Harry Baker, Berni Mendieter and Joe Hardwick found some old fancy dress outfits and decided to partake in fancy dress.

Macmillan Caring Locally

Trustees' Report

They arrived at Boscombe Pier ready to charge into the sea to find there was nobody around. After waiting for 30 minutes, they took to the cold waters joined by Andy Corbett who was cycling along the promenade, for their very own Christmas day swim. After the success of this first Christmas dip, Tommy decided with his family that taking to the seas was a fitting way to see the whole family on Christmas day and a good way to get some fresh air on a day that was usually spent indoors.

In 2009 they took to the sea on Christmas morning again with more of their family and friends but saw an opportunity to raise money for charity, whilst taking part in an activity that brought the whole family together on Christmas Day. The White Christmas Dip was born and continues to grow year on year.

After humble beginnings in 2008 when 8 people took part, in 2019 the event attracted 1,200 participants and many thousands of spectators. The event was cancelled in 2020 due to the pandemic but returned in 2021 and 2022. Since the event began, the White Christmas dip has raised £313,000 for our charity.

The Sarah Green Golf Tournament

This very popular annual golf tournament, held in memory of Sarah Green, has raised over £130,000 since it was established 19 years ago, missing only 2020 due to the pandemic.

Sarah green was 31 years old when she died in 2003 and the tournament was set up by her family and friends. Sarah spent her final days at the Macmillan Unit and her family wanted to raise funds for Macmillan Caring Locally in her memory. Sarah's brother Anthony Rogers is the driving force behind the 18 hole, 3/4 handicap competition which is held at Iford Golf course each September.

He said "The first tournament was organised as a way of celebrating Sarah's life and simply thanking the Unit and its staff for their wonderful care. I don't think any of us could have imagined what a success it would become, how well supported it would be and how much money it would raise over the years".

The tournament involves family members, friends and local companies who come together to compete for the Sarah Green Trophy (many teams in fancy dress!) and also to enjoy dinner and entertainment. We are so grateful to have the phenomenal support of all who organise the tournament and it is an event we look forward to every year.

The Beach Hut Café

Jo and Ron Smith have been raising funds for the Macmillan Unit in their very popular café, the Beach Hut at Friars Cliff for 17 years. They hold coffee mornings in the summer and on Christmas morning every year they host a very special event offering mulled wine and mince pies in exchange for donations. This popular event attracts hundreds of people to the beach promenade, and for many it is a family tradition.

Ron is an accomplished photographer, and every year he creates a calendar of his photographs of the beach and sells them in aid of our charity. The 2022 Christmas morning event including calendar sales raised over £9,000, taking their total fundraising to over £100,000.

Diamond Divas

The Diamond Divas choir has raised over £54,000 for the Macmillan Unit. The 20-strong choir, based in Highcliffe, has for the last nine years been performing in aid of Macmillan Caring Locally. Their concerts traditionally take place in care homes, local churches, and WI groups, as well as local supermarkets at Christmas.

During lockdown the choir was unable to perform, but simply diversified their talents and continued to fundraise through socially distanced stalls at their front gates and by making reusable facemasks.

Macmillan Caring Locally

Trustees' Report

Bournemouth Gasp

Bournemouth Gasp, formerly known as Bournemouth Gilbert and Sullivan Operatic Society have supported our charity each year since the Macmillan Unit opened in the seventies and continue to do so today. Each year in December they visit local groups in the community to perform a repertoire of Christmas carols for donations to our charity.

The Trust is grateful to the following organisations who have helped the Trust through grants in support of our objectives:

TH Russell Charitable Trust.

Haskins Garden Centre Ferndown.

It had been the policy of the Trust to maintain sufficient reserves to meet immediate commitments for 3 years, but following the substantial donation of funds to UHD to support the rebuild of the Macmillan Unit the Trust will now maintain sufficient funds to meet its obligations on an annual basis on the basis that no further income accrues to the Trust.

As previously mentioned, a Capital Appeal, for which much preparatory work has been done, and indeed some donations have been received, will be launched with a target of £12,000,000 towards the rebuilding of the Macmillan Unit. The Trust has already contributed £5,000,000 from its reserves towards this.

Plans for future periods

As mentioned, the Trusts has as its focus the raising of additional funds to enable the rebuild to go ahead, and to maintain a flow of income to provide the funds for the day- to -day activities of the Trust. A new agreement has been entered into with UHD providing certainty over the method of funding the salaries of those members of staff the Trust has agreed to support.

Macmillan Caring Locally

Trustees' Report

Structure, governance and management

The trust is currently governed by its Trust Deed of July 1974, as amended subsequently.

The Trust currently has five Trustees.

The Trust, with appropriate professional advice, has established a new Charitable Incorporated Organisation, into which the assets and business of the Trust have been transferred as at 1 January 2022, following agreement of the Charity Commission. The new Charity is registered with the Charity Commission, number 1189412.

The Trustees delegate day to day responsibility for management of the Trust to the Trust Secretary.

The Trustees have carefully considered the fundraising activities of the Charity and have decided not to employ external fundraisers. A number of the Trust team are employed as fundraisers for the Trust. Fundraising policies are monitored by the Trustees who would receive reports on any complaints received and the actions taken. To date, no such complaints have been received.

Fundraising for day to day activities is carried out under the supervision of the Trust Secretary, supported by other staff and the Treasurer.

As mentioned elsewhere in the report, preparations are being made for the launch of a Capital Appeal towards the rebuild of the Macmillan Unit. Appropriate registrations, policies and safeguards are being put in place by the Capital Appeal Manager which will be reviewed by the Trustees when considering the Capital Appeal Strategy.

The Trustees set the remuneration policy of the Trust annually, taking into account matters such as performance, the cost of living, other charity remuneration and any other relevant factors.

The Trustees set the investment policy of the Charity from time to time with day to day management being delegated to the Treasurer.

The Trustees have continued to monitor the implications of the GDPR regulations and their impact on the trust.

Trustees had been meeting formally four to six times a year and have responsibilities for all policy matters concerning the Trust.

The Trustees consider annually a statement of the major risks to which the Charity is exposed and consider actions to be taken in mitigation.

Trustees are encouraged to visit the Macmillan Unit regularly to familiarise themselves with the work of the Trust, in addition to being informed by regular bulletins. Briefings are given at Trustees meetings by consultants and senior staff.

Briefings and training on Charity Law and any other matters is available to all Trustees.

Macmillan Caring Locally

Trustees' Report

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 11 September 2023 and signed on its behalf by:

.....
Mr M E Emsley
Chairman

Macmillan Caring Locally

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Macmillan Caring Locally for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial period. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on 11 September 2023 and signed on its behalf by:

.....
Mr M E Emsley
Chairman

Macmillan Caring Locally

Independent Auditor's Report to the Members of Macmillan Caring Locally

Opinion

We have audited the financial statements of Macmillan Caring Locally (the 'charity') for the period from 1 September 2021 to 31 December 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 United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (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 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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.

Macmillan Caring Locally

Independent Auditor's Report to the Members of Macmillan Caring Locally

Opinion on other matter prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 10), 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 the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Macmillan Caring Locally

Independent Auditor's Report to the Members of Macmillan Caring Locally

As part of our audit planning we obtained an understanding of the legal and regulatory framework that is applicable to the Charity. We gained an understanding of the Charity and the sector in which the Charity operates as part of this assessment to identify the key laws and regulations affecting the Charity. As part of this, we reviewed the Charity's website for an indication of any regulations in place and discussed these with the relevant individuals responsible for compliance. The key regulations we identified were Charity legislation, health and safety regulations and breaches of The General Data Protection Regulation ("GDPR"). We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and Charities SORP - FRS 102.

We discussed with management how the compliance with these laws and regulations is monitored and discussed policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the Charity complies with laws and regulations and deals with reporting any issues if they arise. As part of our planning procedures, we assessed the risk of any non-compliance with laws and regulations on the Charity's ability to continue trading and the risk of material misstatement to the accounts.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Enquiries of management and trustees regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements. As part of these enquiries we also discussed with management whether there have been any known instances, allegations or suspicions of fraud.
- Reviewed filings with the Charity Commission and whether there were any serious incident reports made during the period.
- Discussed with management if any health and safety incidents have been recorded during the period.
- Review of the GDPR policy and enquiries to management as to the occurrence of any reportable breaches.
- Reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance.
- Reviewed Board minutes.
- Audited the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.
- Reviewed estimates and judgements made in the accounts for any indication of bias.

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

Macmillan Caring Locally

Independent Auditor's Report to the Members of Macmillan Caring Locally

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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 charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....
Daniel Tout FCA (Senior Statutory Auditor)
For and on behalf of PKF Francis Clark, Statutory Auditor

Towngate House
2-8 Parkstone Road
Poole
Dorset
BH15 2PW

25 September 2023

Macmillan Caring Locally

Statement of Financial Activities for the Period from 1 September 2021 to 31 December 2022 (Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	4,508,191	53,779	4,561,970
Investment income	3	2,597	-	2,597
Other income	4	73,755	10,000	83,755
Transfer from predecessor organisation	5	582,791	513,655	1,096,446
Total income		<u>5,167,334</u>	<u>577,434</u>	<u>5,744,768</u>
Expenditure on:				
Raising funds	6	(37,204)	-	(37,204)
Charitable activities	7	(1,697,016)	-	(1,697,016)
Total expenditure		<u>(1,734,220)</u>	<u>-</u>	<u>(1,734,220)</u>
Net income		<u>3,433,114</u>	<u>577,434</u>	<u>4,010,548</u>
Net movement in funds		<u>3,433,114</u>	<u>577,434</u>	<u>4,010,548</u>
Reconciliation of funds				
Total funds carried forward	16	<u>3,433,114</u>	<u>577,434</u>	<u>4,010,548</u>

All of the charity's activities derive from continuing operations during the above period.

The notes on pages 18 to 26 form an integral part of these financial statements.

Macmillan Caring Locally
(Registration number: CE021793)
Balance Sheet as at 31 December 2022

	Note	2022 £
Current assets		
Debtors	13	1,942,411
Cash at bank and in hand		<u>2,617,384</u>
		4,559,795
Creditors: Amounts falling due within one year	14	<u>(549,247)</u>
Net assets		<u><u>4,010,548</u></u>
Funds of the charity:		
Restricted income funds		
Restricted funds		577,434
Unrestricted income funds		
Unrestricted funds		<u>3,433,114</u>
Total funds	16	<u><u>4,010,548</u></u>

The financial statements on pages 15 to 26 were approved by the trustees, and authorised for issue on 11 September 2023 and signed on their behalf by:

.....
Mr M E Emsley
Chairman

The notes on pages 18 to 26 form an integral part of these financial statements.

Macmillan Caring Locally

Statement of Cash Flows for the Period from 1 September 2021 to 31 December 2022

	Note	2022 £
Cash flows from operating activities		
Net cash income		4,010,548
Adjustments to cash flows from non-cash items		
Investment income	3	<u>(2,597)</u>
		4,007,951
Working capital adjustments		
Increase in debtors	13	(1,942,411)
Increase in creditors	14	<u>549,247</u>
Net cash flows from operating activities		2,614,787
Cash flows from investing activities		
Interest receivable and similar income	3	<u>2,597</u>
Net increase in cash and cash equivalents		2,617,384
Cash and cash equivalents at 1 September		<u>-</u>
Cash and cash equivalents at 31 December		<u><u>2,617,384</u></u>

All of the cash flows are derived from acquisitions in the current financial period.

The notes on pages 18 to 26 form an integral part of these financial statements.

Macmillan Caring Locally

Notes to the Financial Statements for the Period from 1 September 2021 to 31 December 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Macmillan Caring Locally meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Disclosure of long or short period

As disclosed in note 5 the assets and liabilities of Macmillan Caring Locally (charity) were transferred to Macmillan Caring Locally (CIO) on 1 January 2022.

These financial statements cover a period of 16 months as the year-end has been changed from August to December to align with the Macmillan Caring Locally (charity), the first 4 months of which were dormant.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Macmillan Caring Locally

Notes to the Financial Statements for the Period from 1 September 2021 to 31 December 2022

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Macmillan Caring Locally

Notes to the Financial Statements for the Period from 1 September 2021 to 31 December 2022

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations to major appeals	-	53,779	53,779
Donations from individuals	705,621	-	705,621
Legacies	3,784,668	-	3,784,668
Gift aid reclaimed	17,902	-	17,902
Total for period ended 31 December 2022	4,508,191	53,779	4,561,970

Macmillan Caring Locally

Notes to the Financial Statements for the Period from 1 September 2021 to 31 December 2022

3 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	2,597	2,597
Total for period ended 31 December 2022	2,597	2,597

4 Other income

	Unrestricted funds General £	Restricted funds £	Total funds £
Grant income	-	10,000	10,000
Rental income	73,755	-	73,755
Total for period ended 31 December 2022	73,755	10,000	83,755

5 Transfer from Macmillan Caring Locally (Charity)

On 1 January 2021 the assets and liabilities of Macmillan Caring Locally (Charity) were transferred to Macmillan Caring Locally (CIO) at the following values:

	2022 £
Stock	3,325
Current assets (excluding bank and cash)	311,367
Bank and cash	2,467,346
Liabilities	(1,685,592)
	<u>1,096,446</u>

Macmillan Caring Locally

Notes to the Financial Statements for the Period from 1 September 2021 to 31 December 2022

6 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds General £	Total funds £
Note		
Property rental income costs	37,204	37,204
Total for period ended 31 December 2022	37,204	37,204

7 Expenditure on charitable activities

	Note	Total funds £
Staff costs		336,365
Grove expenses		4,122
Garden		2,771
Equipment repairs		5,818
Professional fees		6,767
Patients expenses		14,738
Volunteers travelling		4,396
Christmas		3,537
Macmillan unit salaries		1,256,660
Travelling		654
Office stationery		16,251
Telephone and fax		3,716
Subscriptions		4,218
Training costs		5,953
Insurance		6,193
Sundry expenses		6,791
Governance costs	8	18,066
Total for period ended 31 December 2022		1,697,016

Macmillan Caring Locally

Notes to the Financial Statements for the Period from 1 September 2021 to 31 December 2022

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Audit fees		
Audit of the financial statements	13,200	13,200
Other fees paid to auditors	4,866	4,866
Total for period ended 31 December 2022	18,066	18,066

9 Net incoming/outgoing resources

Net incoming/outgoing resources for the period include:

	2022 £
Audit fees	13,200
Other non-audit services	4,866

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Macmillan Caring Locally

Notes to the Financial Statements for the Period from 1 September 2021 to 31 December 2022

11 Staff costs

The aggregate payroll costs were as follows:

	2022 £
Staff costs during the period were:	
Wages and salaries	291,889
Social security costs	22,873
Pension costs	21,603
	<u>336,365</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the period was as follows:

	2022 No
Charitable activities	<u>8</u>

No employee received emoluments of more than £60,000 during the period.

The total employee benefits of the key management personnel of the charity were £61,491.

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Debtors

	2022 £
Trade debtors	1,938,917
Prepayments	3,494
	<u>1,942,411</u>

14 Creditors: amounts falling due within one year

	2022 £
Trade creditors	414,699
Other taxation and social security	6,527
Other creditors	45,259
Pension scheme creditor	4,043
Accruals	78,719
	<u>549,247</u>

Macmillan Caring Locally

Notes to the Financial Statements for the Period from 1 September 2021 to 31 December 2022

15 Commitments

Other financial commitments

As shown in note 19, the Trust has commitments to University Hospitals Dorset (UHD) for staff costs under existing agreements. Discussions are taking place with the UHD regarding future financial contributions to staff, services and the rebuilding of the Unit.

16 Funds

	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds			
General	5,167,334	(1,734,220)	3,433,114
Restricted funds	<u>577,434</u>	<u>-</u>	<u>577,434</u>
Total funds	<u><u>5,744,768</u></u>	<u><u>(1,734,220)</u></u>	<u><u>4,010,548</u></u>

The specific purposes for which the funds are to be applied are as follows:

Capital appeal - £567,434 to be used specifically for the capital appeal and the construction of the new Macmillan unit.

Staff welfare - £10,000 to be used specifically for staff training.

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Current assets	3,982,361	577,434	4,559,795
Current liabilities	<u>(549,247)</u>	<u>-</u>	<u>(549,247)</u>
Total net assets	<u><u>3,433,114</u></u>	<u><u>577,434</u></u>	<u><u>4,010,548</u></u>

Macmillan Caring Locally

Notes to the Financial Statements for the Period from 1 September 2021 to 31 December 2022

18 Related party transactions

During the period the charity made the following related party transactions:

University Hospitals Dorset (UHD)

(The Trust works closely with UHD. The administrative offices of the Trust are based at Christchurch Hospital.

During the year the Trust contributed £1,256,660 to UHD staff costs and services under existing agreements.)

At the balance sheet date the amount due from University Hospitals Dorset (UHD) was £64,133.

Accounts

Macmillan Caring Locally

**Annual Report and Financial Statements
Period from 11 May 2020 to 31 August 2021**

Registration number: 1189412

Macmillan Caring Locally

Statement of Financial Activities

Period from 11 May 2020 to 31 August 2021

The charity did not trade during the period. During this period, the charity received no income and incurred no expenditure and therefore made neither surplus nor deficit.

Macmillan Caring Locally

Balance Sheet

31 August 2021

2021
£

Funds

Total funds

-

Approved and authorised by the Board on 22 June 2022

.....
M Emsley
Trustee

Charitable Incorporated Organisation Registration Number: 1189412

Macmillan Caring Locally

Notes to the Financial Statements

Period from 11 May 2020 to 31 August 2021

1 General information

The address of its registered office is:

Christchurch Hospital

Fairmile Road

Christchurch

BH23 2JX

These financial statements were authorised for issue by the director on 22 June 2022.

Trading status

The charity was dormant and has not traded during the period.