

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 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

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).