

Midhurst Palliative Care Charitable Incorporated Organisation MPCCIO

Trustees Annual Report to the Members No 3 **For year 1st September 2023 to 31st August 2024**

References and Administration Information

Charity Name Midhurst Palliative Care Charitable Incorporated Organisation
MPCCIO

Charity Registration Number 1195572

Financial Year and Operating Year 1st September 2023 to 31st August 2024

Date of Registration with Charity Commission 20th August 2021.

Registered Address 41, Guillards Oak
Midhurst,
West Sussex
GU29 9JZ

Trustees

George Marchand	Term 1 st September 2021 to 31 st August 2025	Chairman
Alain Mardle	Term 1 st September 2024 to 31 st August 2027	Treasurer
Roger Bricknell	Term 1 st September 2022 to 31 st August 2025	Secretary
Alex MacCallum	Term 1 st September 2023 to 31 st August 2026	
Ian Doolittle	Term 19 th February 2024 to 31 st August 2026	

Trustees Committee

George Marchand	Chairman
Alain Mardle	Treasurer
Roger Bricknell	Secretary
Alex MacCallum	Trustee
Ian Doolittle	Trustee

Invited to attend throughout the meeting

Jo Stutterford

Emma Harrison

Invited to attend for her relevant items

Arabella Madge

Service Lead Midhurst Macmillan Service
Fund Raising Manager

Shop Manager

Auditor/Examiner Robert Morrison

Abbreviations used in this document.

MCS	Macmillan Cancer Support
MMS	Midhurst Macmillan Service
MPCCIO	Midhurst Palliative Care Charitable Incorporated Organisation
SCFT	Sussex Community NHS Foundation Trust.

Trustees

The Trustees decided that it was necessary to increase our number by one. Ian Doolittle was put forward as a potential Trustee. The procedure laid down by the Charity Commission was followed in its entirety. The Trustees approved the following resolution at its meeting on 19th February 2024 **“That the Trustees endorse the recommendation of the Chairman and appoint Ian Doolittle as a Trustee of the Midhurst Palliative Care CIO from the date of his endorsement of his appointment letter for a period ending 31st August 2026”.**

The date of termination of this appointment brings it in line with the other Trustees – 31st August.

Trustees responsibilities in relation to financial statements.

The trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and the United Kingdom accounting standards. The Law applicable to Charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the trustees are required to :

- select suitable accounting Policies and then apply them consistently.
- observe the methods and principals of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and;
- prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the charity will continue in business.

Background

The Charity came into being because of several decisions taken by Macmillan Cancer Support (MCS). The Funding for Midhurst Macmillan Service (MMS) had for many years been part funded from Macmillan Cancer Support and the remainder from the relevant commissioning authorities responsible for the area covered by the MMS (West Sussex and part of Hampshire and Surrey).

Some 4 years ago MCS decided to cease funding of the Midhurst Macmillan Service and to close their last remaining Charity shop which was in Midhurst. The aim is that the Midhurst Macmillan Service would continue to operate as before, providing that its annual funding provided by the Charitable Grant could be raised recurrently through the inception of a new local charity. The Midhurst Palliative Care CIO was created for this sole purpose.

Objects

The objects of the MPCCIO are:

To relieve the needs of those suffering from or affected by cancer or other life limiting conditions in Midhurst and elsewhere in Sussex, Surrey, and Hampshire in particular but not exclusively by:

1. Providing Grants to Midhurst Macmillan Service to assist them in furthering the above object.
2. Raising Awareness and providing information regarding the services and support available to those suffering from or affected by cancer or other life limiting conditions living in the areas of operation.

Public Benefit.

The public benefit is derived from the Service delivered by Midhurst Macmillan Service to all in their designated area of operation (West Sussex and part of Hampshire and Surrey). This service is partially funded by the money this Charity receives. The Trustees have viewed the Charity Commission guidance on Public Benefit. We believe we fully comply.

It should be noted that the funding system does not require payment from us until the 1st April 2025, when we anticipate we will make the first annual payment on a 3 monthly basis, subject to negotiation, to the Sussex Community NHS Foundation Trust for the sole benefit of Midhurst Macmillan Service.

The years' activity regarding our Objects

The year from 1st September 2023 to 31st August 2024 has continued the process of setting up the Charity and establishing the funds necessary to supporting Midhurst Macmillan Service.

The Trustees' aims for the entire year were the continuation of the setting up of the Charity to enable it to fulfil the function previously undertaken by MCS. The fundraising (the Charity's income) comes from a number of sources –

- Legacies.
- Grants.
- Voluntary contributions.
- Donations resulting from Funerals.
- Individual Donations.
- Fund Raising events.
- Charity Shop operating Profit
- Restricted Fund held by Macmillan Cancer Support

All funds through MPC CIO must be designated for the benefit of Midhurst Macmillan Service.

This has involved the setting up of suitable Bank accounts, a management system (Donorfy) for recording income from whatever source and the reclaiming of Gift Aid etc. This system will also accept donations from many sources such as PayPal, Charity Aid Foundation, Love to Donate Etc We have developed, in conjunction with the Community National Health Trust, an individual multiple use Website for MPC CIO, including publicity, information, and means of donating.

The Fundraising Manager works part time for the MPC CIO. The selection process was carried out jointly, with SCFT providing guidance and assistance. The individual is employed by the SCFT and the MPCCIO pay for her salary and other associated costs for the 3 Days that she works for us. The Trustees have employed a Shop Manager and Assistant Shop Manager, both of whom were involved in the original MCS shop in Midhurst, with considerable experience in all aspects of Charity Shop Management.

MPCCIO as Executors to a Will.

The Trustees of the MPCCIO have been approached by an individual who wishes them to be the Executors of his will. The MPCCIO will be one of the beneficiaries of the will with funding destined for Midhurst Macmillan Service. The Trustees sought advice from several sources and were advised that they could do this. They therefore agreed to the individuals request. He has since died.

Shop

The Trustees intended to lease the original MCS shop and re-open it in our name. It became apparent that it would be some time before it was possible to open it. This was primarily due to the completion of the previous Lease holders legal requirements on the cessation of the Lease. The trustees wished to keep the income moving from the shop so agreed to lease a temporary premises in North Street

Midhurst for 3 Months. The lease and other legal items were completed, and we moved in and the shop was opened at the beginning of March, under the control of our Shop Manager, the Assistant shop Manager and some of our volunteers. Regrettably the shop, with other buildings, was destroyed by fire on the 16th of March 2023. A small grant was made by the District Council to help with continued operation. Another temporary shop was opened in premises in West Street Midhurst at the beginning of July. The lease is for 3 months and has operated normally throughout the duration of this Financial Year.

Following Negotiations on the lease a new long term 5year lease agreement came into force allowing us to commence trading at 65, North Street, Midhurst from 28.09.2023 onwards. Employment and HR support is provided by a contract with Peninsular.

Insurance

The Trustees have Insurance through ATTEND with the Charity and Health Care Division of Gallagher Insurance Brokers Ltd. The cover contains a package including Employers, Public and Products Liability, Trustee liabilities and cover for Volunteers. In addition, we have an expanded insurance which includes all insurance to do with the shop and employees. A claim was made on our insurance, due to the building fire, for items lost in the fire and loss of income. A settlement was agreed with the insurers and MPCCIO received approximately £21,000.

Fund Raising Regulator.

We are registered with The Fundraising Regulator to ensure we comply with all necessary legislation and advice. We are participating in their review of the regulations to ensure that we can comply with the revised requirements.

British Safety Council

The Trustees have register with the British Safety Council. The primary purpose is to be able to use their training material. This will be very useful for our employees and volunteers.

Risk assessment and management

Risk assessment is an ongoing process at this stage and cannot be completed until the details of the Charity Shop are complete. All areas of Risk including financial will be assessed and then the management of the risk will be formulated.

Policy Documentation

1. Conflict of interest Policy
2. Privacy Policy
3. Health and Safety Policy
4. Working at Height Policy
5. Trading standards Policy
6. Risk Policy
7. Manual handling Policy
8. Lone worker Policy
9. Fundraising with vulnerable people Policy
10. Management Policy
11. Safeguarding Policy
12. Complaints Policy
13. Investment Policy.

All Policies are about to be reviewed in line with Charity Commission requirements. There are a number of other policies being prepared.

Hospice UK

The MPCCIO applied for membership of Hospice UK to make its Guidance and support available for our FRM

Fund Raising

A number of Fund-Raising events have been arranged during the year. They have all been arranged or co-ordinated by the Fund-Raising Manager.

Tree of Remembrance

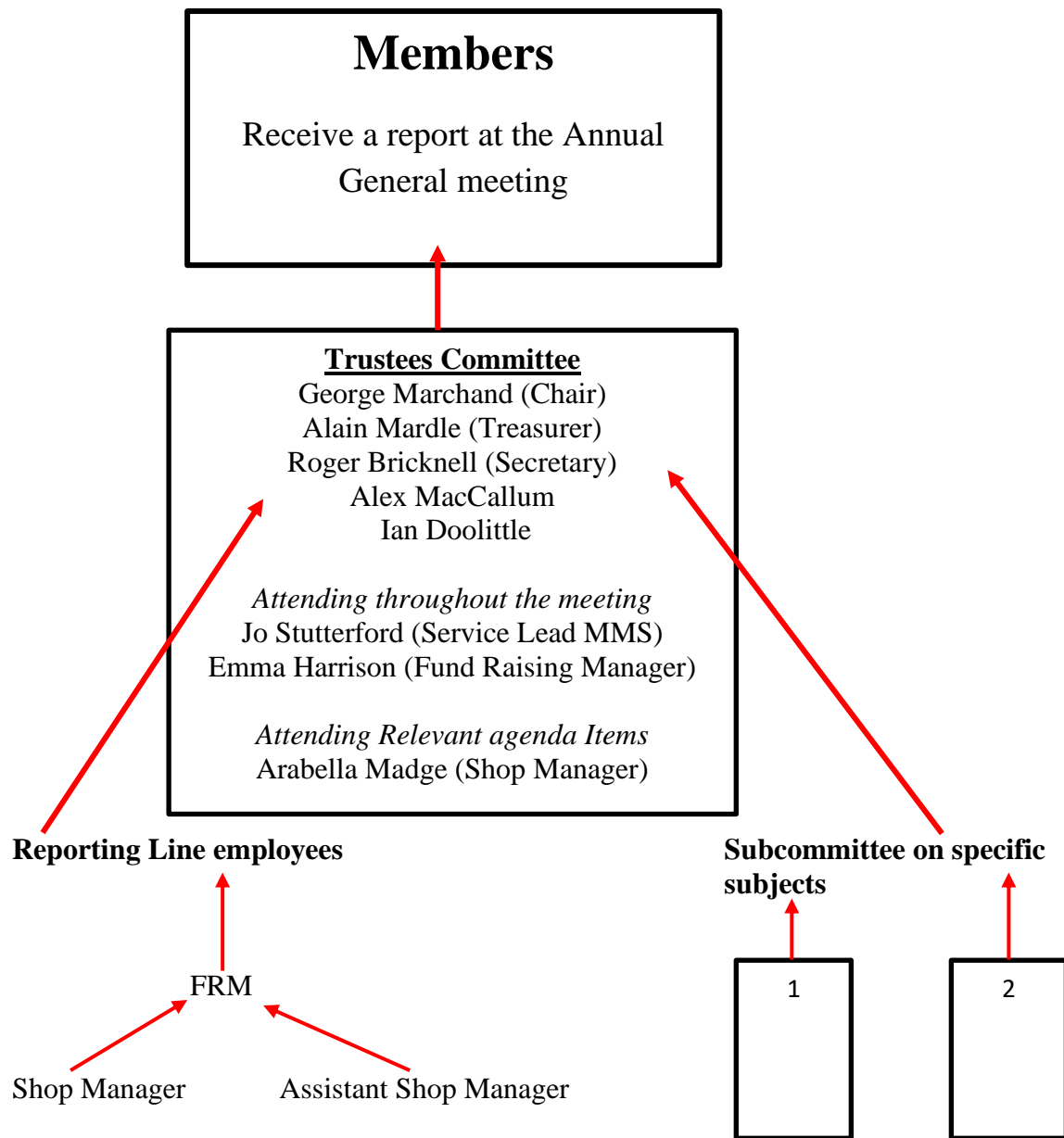
The MMS wished to have a Tree of Remembrance in the Garden by their Offices. Its purpose is to provide a place of remembrance for relatives and to have metal leaves that can be engraved in remembrance of relatives that were Nursed by the MMS. The funding was raised from a donation, and the licence to place the tree was obtained from the owners of the land The Sussex Partnership NHS foundation trust.

A Thank You get together.

A get together to thank all those who have worked so hard to get the MPCCIO up and running. 27 attended from the Trustees, MMS personnel, employees, volunteers. They were all thanked for their dedication and support by George Marchand Chairman of Trustees and Jo Stutterford MMS Lead.

Structure, Governance and Management

The structure of the Management of the Charity has been refined with the experience we are gaining-



MIDHURST PALLIATIVE CARE CIO

FINANCIAL STATEMENTS

- For the year ended -

31 AUGUST 2024

MIDHURST PALLIATIVE CARE CIO

TRUSTEES

G Marchand (Chairman)
R Bricknell (Secretary)
A Mardle (Treasurer)
A Maccallum
I Doolittle

REGISTERED OFFICE

41 Guillards Oak
Midhurst
West Sussex
GU29 9JZ

INDEPENDENT EXAMINER

R Morrison
Chinthurst
June Lane
Midhurst
West Sussex
GU29 9EW

CHARITY NUMBER

1195572

MIDHURST PALLIATIVE CARE CIO

**INDEX TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

Page

1	Report of the Trustees
5	Independent Examiner's Report
6	Statement of Financial Activities
7	Balance Sheet
8	Notes to the Financial Statements

MIDHURST PALLIATIVE CARE CIO

REPORT OF THE TRUSTEES

The Trustees present their report and the financial statements for the year to 31 August 2024. The financial statements comply with the current statutory requirements and with the requirements of the Constitution dated 20 August 2021, the Charity's governing document.

Midhurst Palliative Care (MPC) has been registered with the Charity Commission as a Charitable Incorporated Organisation (CIO) (Registration Number 1195572).

OBJECTS OF MPC

The objects of the CIO are:

To relieve the needs of those suffering from or affected by cancer or other life limiting conditions in Midhurst and elsewhere in Sussex, Surrey, and Hampshire in particular but not exclusively by:

1. Providing grants to Midhurst Macmillan Service to assist them in furthering the above object.
2. Raising awareness and providing information regarding the services and support available to those suffering from or affected by cancer or other life limiting conditions living in the areas of operation.

THE TRUSTEES AND THEIR POWERS AND FUNCTIONS

During the period under review the Trustees of MPC have been;

G Marchand (Chairman)
R Bricknell (Secretary)
A Mardle (Treasurer)
A Maccallum
I Doolittle (appointed 19 February 2024)

The Trustees met seven times during the period.

The Trustees have established a Trustees' Operating Committee to manage the day-to-day activities of MPC.

MIDHURST PALLIATIVE CARE CIO

REPORT OF THE TRUSTEES – CONTINUED

CHARITABLE ACTIVITIES AND FINANCIAL DEVELOPMENT

The focus during the third year of operation has been to further consolidate and expand the activities of the charity. Amongst many activities:

The website continues to operate well (www.mpc-midhurstmacmillan.org) with ongoing expert support from the IT department at Sussex Community NHS Foundation Trust.

During the year we have introduced online direct debits and text giving.

We have engaged a local marketing agency to support us with marketing communications and social media activity

Our charity shop is now well established in North Street, Midhurst and sales are very good. We thank the local tradesmen who gave us their time to help us set up the shop. We are also assessing the introduction of retail gift-aid.

The insurance claim for loss of profits arising from the fire that closed our first pop up shop was finally resolved and we received our payout.

The charity has expanded rapidly and we have recognised the increasing workload for our team in organising and attending charitable activities and events, the related administration and the necessary compliance. We have appointed an administration assistant to work with our fundraising manager. There are plans to recruit a fundraising assistant in 2025.

We have successfully run our first open garden event at the home of a local supporter. We hope to repeat this in 2025 and organise others.

We have run other events and attended events run by others to raise funds and to help raise awareness of the charity in the local area.

We have received permission for and funding towards a Remembrance Garden to be established in the grounds of Midhurst Community Hospital. We aim to open this in Spring 2025.

We have been the beneficiary of a number of legacies in the year. Legacy income for the year was approx. £1.25m. This is a fantastic base to enable the charity to consolidate its position and put in the necessary resources to grow the charity and ensure its future.

Overall the Trustees consider it to be a very successful year, which is reflected in an increase in net funds to £2,211,439 from £531,783 at the end of August 2023.

As always the Trustees are extremely grateful to our Volunteers for the amount of time and support they give to us, and without which we would not be able to provide the services that we do. We are also grateful to our local supporters and donors who help make the charity successful.

MIDHURST PALLIATIVE CARE CIO

REPORT OF THE TRUSTEES (CONTINUED)

RESERVES POLICY

Sussex Community Foundation Trust (SCFT) is the NHS Trust responsible for the delivery of Midhurst Macmillan Service (MMS). The funding for MMS is provided by the 3 Integrated Care Boards (covered by the Service) and MPC. MPC has signed a grant agreement for £480,000 with SCFT in respect of the charity's funding commitment for the year ending 31 March 2026. The first payment to SCFT will be in April 2025.

The charity needs to hold sufficient reserves to meet our contractual commitments, both for the funding of MMS and the costs of running the charity. Whilst fundraising, donations and legacies have provided good income over the last year, these sources of income are inherently not guaranteed and not necessarily recurring.

The legacies mentioned above have given the charity a huge boost. This money has been placed on bank deposit to provide a more guaranteed source of income for the charity.

The Trustees consider that holding three years' worth of grant funding for MMS and operating costs is prudent for the charity.

RISK FACTORS

The Trustees regularly assess the risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

MIDHURST PALLIATIVE CARE CIO

REPORT OF THE TRUSTEES (CONTINUED)

RESPONSIBILITIES OF THE TRUSTEES

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements the Trustees are required to:-

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charity. 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.

PUBLIC BENEFIT STATEMENT

The Trustees are satisfied that they have complied with the duty in section 17 of the Charities Act 2011 to have regard to the public benefit guidance issued by the Charity Commission.

AUDIT/INDEPENDENT EXAMINATION

The incoming resources for the year exceed £1m, so normally the accounts would be subject to an audit. The Trustees approached the Charity Commission to seek audit exemption for the year on the basis that the threshold was only exceeded due to an exceptional and one off legacy. They have granted permission so the accounts include an Independent Examiner's report rather than an audit report.



G Marchand
By Order of the Trustees

Date: 18 December 2024

MIDHURST PALLIATIVE CARE CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MIDHURST PALLIATIVE CARE CIO

I report on the accounts of the charity for the year ended 31 August 2024 which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The incoming resources for the year exceed £1m, so normally the accounts would be subject to an audit. The Trustees approached the Charity Commission to seek audit exemption for the year on the basis that the threshold was only exceeded due to an exceptional and one off legacy. They have granted audit exemption for the year (an audit is usually required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act)) and have confirmed that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

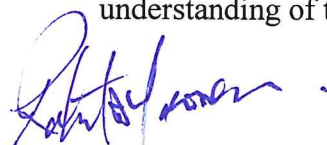
Independent examiner's statement

In connection with my examination, no matter has come to my attention:-

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



R Morrison
Chinthurst
June Lane
Midhurst
West Sussex
GU29 9EW

Dated: 20 December 2024

MIDHURST PALLIATIVE CARE CIO

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income from:	1.3				
Donations, legacies, grants & fundraising		1,585,551	25,621	1,611,172	374,035
Activities for generating funds		172,114	0	172,114	23,334
Investment income		<u>14,348</u>	<u>0</u>	<u>14,348</u>	<u>3,056</u>
	2	<u>1,772,013</u>	<u>25,621</u>	<u>1,797,634</u>	<u>400,425</u>
Expenditure on:	1.5				
Charitable expenditure		0	782	782	0
Cost of generating funds		112,672	2,405	115,077	52,380
Governance costs		<u>2,119</u>	<u>0</u>	<u>2,119</u>	<u>1,497</u>
	3	<u>114,791</u>	<u>3,187</u>	<u>117,978</u>	<u>53,877</u>
Net incoming (outgoing) resources for the year		1,657,222	22,434	1,679,656	346,548
Fund balances brought forward		<u>530,743</u>	<u>1,040</u>	<u>531,783</u>	<u>185,235</u>
Fund balances carried forward	8	<u>2,187,965</u>	<u>23,474</u>	<u>2,211,439</u>	<u>531,783</u>

The notes on pages 8 to 11 form part of these financial statements

MIDHURST PALLIATIVE CARE CIO**BALANCE SHEET AT 31 AUGUST 2024**

	Notes	2024 £	2023 £
CURRENT ASSETS			
Investment property	5	700,000	0
Debtors	6	238,886	1,437
Cash at bank and in hand		<u>1,283,953</u>	<u>535,888</u>
		2,222,839	537,325
CREDITORS: Amounts			
falling due within one year	7	<u>(11,400)</u>	<u>(5,542)</u>
NET CURRENT ASSETS		<u>2,211,439</u>	<u>531,783</u>
REPRESENTED BY:			
Unrestricted funds:			
General fund		2,187,965	530,743
Restricted funds		<u>23,474</u>	<u>1,040</u>
Total funds	8	<u>2,211,439</u>	<u>531,783</u>

The financial statements were approved by the Trustees on 18 December 2024 and signed on their behalf by:-



A Mardle
Trustee

The notes on pages 8 to 11 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

1. ACCOUNTING POLICIES

1.1 Basis of Accounting

The accounts are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

1.2 Funds

MPC reviews incoming resources to determine whether any funds should be treated as restricted. Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in Note 7.

1.3 Income

Donations, fundraising, gift aid, grants and similar income are accounted for on a receipts basis.

Income from shop sales are accounted for on a receipts basis.

Investment income represents interest on bank deposits and is accounted for on a receipts basis.

1.4 Legacy income

Pecuniary legacies are recognised as receivable once probate has been granted and notification has been received. Residuary legacies are recognised as receivable once probate has been granted, notification has been received and where they can be valued with reasonable certainty.

1.5 Expenditure

Expenditure represents the cost of generating funds and the costs of administration of MPC. This is accounted for on an accruals basis.

1.6 Unpaid Trustees & Volunteers

The Trustees are unpaid in their capacity as Trustees. Neither this, nor the value of contributions by volunteers, is reflected within the Statement of Financial Activities.

MIDHURST PALLIATIVE CARE CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

2 INCOME

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Donations & legacies:				
Donations, legacies & fundraising	1,527,079	0	1,527,079	322,772
Net funds raised by the Billingshurst Group	38,567	0	38,567	37,732
Gift aid reclaimed	19,905	0	19,905	11,941
Grants received	0	25,621	25,621	1,590
	<u>1,585,551</u>	<u>25,621</u>	<u>1,611,172</u>	<u>374,035</u>
Activities for generating funds:				
Shop sales	<u>172,114</u>	<u>0</u>	<u>172,114</u>	<u>23,334</u>
Investment income:				
Interest on bank deposits	<u>14,348</u>	<u>0</u>	<u>14,348</u>	<u>3,056</u>
Total income	<u>1,772,013</u>	<u>25,621</u>	<u>1,797,634</u>	<u>400,425</u>

3 EXPENDITURE

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Charitable expenditure:				
Other	<u>0</u>	<u>782</u>	<u>782</u>	<u>0</u>
	<u>0</u>	<u>782</u>	<u>782</u>	<u>0</u>
Cost of generating funds:				
Set up costs	0	0	0	12,092
Fundraising expenses	63,510	1,365	64,875	30,441
Shop running expenses	26,307	1,040	27,347	5,284
Wages	22,855	0	22,855	4,563
	<u>112,672</u>	<u>2,405</u>	<u>115,077</u>	<u>52,380</u>
Governance costs:				
Sundry expenses	<u>2,119</u>	<u>0</u>	<u>2,119</u>	<u>1,497</u>
Total expenditure	<u>114,791</u>	<u>3,187</u>	<u>117,978</u>	<u>53,877</u>

MIDHURST PALLIATIVE CARE CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

4 WAGES

The average monthly number of staff was 2. No employee earned in excess of £60,000.

The charity only directly employs two members of staff. The fundraising manager and administrative assistant are employed by Sussex Community NHS Foundation Trust and are recharged by them to the charity. This is included within Fundraising expenses in Note 3.

5 INVESTMENT PROPERTY

	2024 £	2023 £
Freehold property	<u>700,000</u>	<u>0</u>
	<u>700,000</u>	<u>0</u>

The charity inherited a freehold property during the year. The property is stated at probate value of £700,000. Probate was granted in May 2024. The property has been sold since the year end for £752,000.

6 DEBTORS

	2024 £	2023 £
VAT repayable	203	392
Accrued legacy income	237,803	0
Prepayments & other debtors	<u>880</u>	<u>1,045</u>
	<u>238,886</u>	<u>1,437</u>

The trustees have decided to account for income from legacies on an accruals basis rather than a cash basis, as this more accurately reflects the resources available to the charity.

The accrued legacy income of £237,803 represents 5 estates.

7 CREDITORS – amounts falling due within one year

	2024 £	2023 £
Accruals	<u>11,400</u>	<u>5,542</u>
	<u>11,400</u>	<u>5,542</u>

MIDHURST PALLIATIVE CARE CIO

8 STATEMENT OF FUNDS

	At 1 September 2023 £	Income £	Expenditure £	Transfers £	At 31 August 2024 £
General fund	530,743	1,772,013	(114,791)	0	2,187,965
Restricted funds:					
District Council grant	1,040	0	(1,040)	0	0
Goldman Sachs grant	0	8,209	0	0	8,209
Friends of Midhurst Community Hospital	0	6,000	(782)	0	5,218
Sussex Masonic Charitable Foundation	0	600	0	0	600
Friends of Midhurst Community Hospital	0	9,447	0	0	9,447
Private donation	0	1,365	(1,365)	0	0
	1,040	25,621	(3,187)	0	23,474
Total funds	531,783	1,797,634	(117,978)	0	2,211,439

The purposes of the restricted funds are:

The District Council grant was to provide funds to relaunch local businesses following the fire in North Street, Midhurst in March 2023.

The Goldman Sachs grant is to provide funding towards the counselling and bereavement support project.

The Friends of Midhurst Community Hospital grant of £6,000 is to provide ongoing funding for the watercoolers for the use of staff and patients of the Midhurst Macmillan Service.

The Sussex Masonic Charitable Foundation grant is to go towards the purchase of two syringe drivers.

The Friends of Midhurst Community Hospital grant of £9,447 is to go towards the establishment of a remembrance garden in the grounds of Midhurst Community Hospital.

The private donation was for the purchase of a branded gazebo for use at events.

9 TRUSTEES

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year, but 1 (2023 – 2) of them was reimbursed a total of £4,878 (£610) for expenses incurred on behalf of the charity.

10 FINANCIAL COMMITMENTS

The charity has signed a grant agreement for £480,000 with Sussex Community NHS Foundation Trust (SCFT) in respect of the charity's funding commitment for the year ending 31 March 2026. The first payment to SCFT will be in April 2025.

MIDHURST PALLIATIVE CARE CIO

FINANCIAL STATEMENTS

- For the year ended -

31 AUGUST 2024

MIDHURST PALLIATIVE CARE CIO

TRUSTEES

G Marchand (Chairman)
R Bricknell (Secretary)
A Mardle (Treasurer)
A Maccallum
I Doolittle

REGISTERED OFFICE

41 Guillards Oak
Midhurst
West Sussex
GU29 9JZ

INDEPENDENT EXAMINER

R Morrison
Chinthurst
June Lane
Midhurst
West Sussex
GU29 9EW

CHARITY NUMBER

1195572

MIDHURST PALLIATIVE CARE CIO

**INDEX TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

Page

1	Report of the Trustees
5	Independent Examiner's Report
6	Statement of Financial Activities
7	Balance Sheet
8	Notes to the Financial Statements

MIDHURST PALLIATIVE CARE CIO

REPORT OF THE TRUSTEES

The Trustees present their report and the financial statements for the year to 31 August 2024. The financial statements comply with the current statutory requirements and with the requirements of the Constitution dated 20 August 2021, the Charity's governing document.

Midhurst Palliative Care (MPC) has been registered with the Charity Commission as a Charitable Incorporated Organisation (CIO) (Registration Number 1195572).

OBJECTS OF MPC

The objects of the CIO are:

To relieve the needs of those suffering from or affected by cancer or other life limiting conditions in Midhurst and elsewhere in Sussex, Surrey, and Hampshire in particular but not exclusively by:

1. Providing grants to Midhurst Macmillan Service to assist them in furthering the above object.
2. Raising awareness and providing information regarding the services and support available to those suffering from or affected by cancer or other life limiting conditions living in the areas of operation.

THE TRUSTEES AND THEIR POWERS AND FUNCTIONS

During the period under review the Trustees of MPC have been;

G Marchand (Chairman)
R Bricknell (Secretary)
A Mardle (Treasurer)
A Maccallum
I Doolittle (appointed 19 February 2024)

The Trustees met seven times during the period.

The Trustees have established a Trustees' Operating Committee to manage the day-to-day activities of MPC.

MIDHURST PALLIATIVE CARE CIO

REPORT OF THE TRUSTEES – CONTINUED

CHARITABLE ACTIVITIES AND FINANCIAL DEVELOPMENT

The focus during the third year of operation has been to further consolidate and expand the activities of the charity. Amongst many activities:

The website continues to operate well (www.mpc-midhurstmacmillan.org) with ongoing expert support from the IT department at Sussex Community NHS Foundation Trust.

During the year we have introduced online direct debits and text giving.

We have engaged a local marketing agency to support us with marketing communications and social media activity

Our charity shop is now well established in North Street, Midhurst and sales are very good. We thank the local tradesmen who gave us their time to help us set up the shop. We are also assessing the introduction of retail gift-aid.

The insurance claim for loss of profits arising from the fire that closed our first pop up shop was finally resolved and we received our payout.

The charity has expanded rapidly and we have recognised the increasing workload for our team in organising and attending charitable activities and events, the related administration and the necessary compliance. We have appointed an administration assistant to work with our fundraising manager. There are plans to recruit a fundraising assistant in 2025.

We have successfully run our first open garden event at the home of a local supporter. We hope to repeat this in 2025 and organise others.

We have run other events and attended events run by others to raise funds and to help raise awareness of the charity in the local area.

We have received permission for and funding towards a Remembrance Garden to be established in the grounds of Midhurst Community Hospital. We aim to open this in Spring 2025.

We have been the beneficiary of a number of legacies in the year. Legacy income for the year was approx. £1.25m. This is a fantastic base to enable the charity to consolidate its position and put in the necessary resources to grow the charity and ensure its future.

Overall the Trustees consider it to be a very successful year, which is reflected in an increase in net funds to £2,211,439 from £531,783 at the end of August 2023.

As always the Trustees are extremely grateful to our Volunteers for the amount of time and support they give to us, and without which we would not be able to provide the services that we do. We are also grateful to our local supporters and donors who help make the charity successful.

MIDHURST PALLIATIVE CARE CIO

REPORT OF THE TRUSTEES (CONTINUED)

RESERVES POLICY

Sussex Community Foundation Trust (SCFT) is the NHS Trust responsible for the delivery of Midhurst Macmillan Service (MMS). The funding for MMS is provided by the 3 Integrated Care Boards (covered by the Service) and MPC. MPC has signed a grant agreement for £480,000 with SCFT in respect of the charity's funding commitment for the year ending 31 March 2026. The first payment to SCFT will be in April 2025.

The charity needs to hold sufficient reserves to meet our contractual commitments, both for the funding of MMS and the costs of running the charity. Whilst fundraising, donations and legacies have provided good income over the last year, these sources of income are inherently not guaranteed and not necessarily recurring.

The legacies mentioned above have given the charity a huge boost. This money has been placed on bank deposit to provide a more guaranteed source of income for the charity.

The Trustees consider that holding three years' worth of grant funding for MMS and operating costs is prudent for the charity.

RISK FACTORS

The Trustees regularly assess the risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

MIDHURST PALLIATIVE CARE CIO

REPORT OF THE TRUSTEES (CONTINUED)

RESPONSIBILITIES OF THE TRUSTEES

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements the Trustees are required to:-

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charity. 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.

PUBLIC BENEFIT STATEMENT

The Trustees are satisfied that they have complied with the duty in section 17 of the Charities Act 2011 to have regard to the public benefit guidance issued by the Charity Commission.

AUDIT/INDEPENDENT EXAMINATION

The incoming resources for the year exceed £1m, so normally the accounts would be subject to an audit. The Trustees approached the Charity Commission to seek audit exemption for the year on the basis that the threshold was only exceeded due to an exceptional and one off legacy. They have granted permission so the accounts include an Independent Examiner's report rather than an audit report.



G Marchand
By Order of the Trustees

Date: 18 December 2024

MIDHURST PALLIATIVE CARE CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MIDHURST PALLIATIVE CARE CIO

I report on the accounts of the charity for the year ended 31 August 2024 which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The incoming resources for the year exceed £1m, so normally the accounts would be subject to an audit. The Trustees approached the Charity Commission to seek audit exemption for the year on the basis that the threshold was only exceeded due to an exceptional and one off legacy. They have granted audit exemption for the year (an audit is usually required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act)) and have confirmed that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

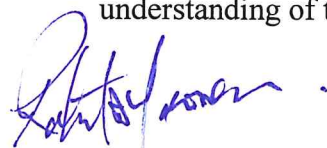
Independent examiner's statement

In connection with my examination, no matter has come to my attention:-

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



R Morrison
Chinthurst
June Lane
Midhurst
West Sussex
GU29 9EW

Dated: 20 December 2024

MIDHURST PALLIATIVE CARE CIO

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income from:	1.3				
Donations, legacies, grants & fundraising		1,585,551	25,621	1,611,172	374,035
Activities for generating funds		172,114	0	172,114	23,334
Investment income		<u>14,348</u>	<u>0</u>	<u>14,348</u>	<u>3,056</u>
	2	<u>1,772,013</u>	<u>25,621</u>	<u>1,797,634</u>	<u>400,425</u>
Expenditure on:	1.5				
Charitable expenditure		0	782	782	0
Cost of generating funds		112,672	2,405	115,077	52,380
Governance costs		<u>2,119</u>	<u>0</u>	<u>2,119</u>	<u>1,497</u>
	3	<u>114,791</u>	<u>3,187</u>	<u>117,978</u>	<u>53,877</u>
Net incoming (outgoing) resources for the year		1,657,222	22,434	1,679,656	346,548
Fund balances brought forward		<u>530,743</u>	<u>1,040</u>	<u>531,783</u>	<u>185,235</u>
Fund balances carried forward	8	<u>2,187,965</u>	<u>23,474</u>	<u>2,211,439</u>	<u>531,783</u>

The notes on pages 8 to 11 form part of these financial statements

MIDHURST PALLIATIVE CARE CIO**BALANCE SHEET AT 31 AUGUST 2024**

	Notes	2024 £	2023 £
CURRENT ASSETS			
Investment property	5	700,000	0
Debtors	6	238,886	1,437
Cash at bank and in hand		<u>1,283,953</u>	<u>535,888</u>
		2,222,839	537,325
CREDITORS: Amounts			
falling due within one year	7	<u>(11,400)</u>	<u>(5,542)</u>
NET CURRENT ASSETS		<u>2,211,439</u>	<u>531,783</u>
REPRESENTED BY:			
Unrestricted funds:			
General fund		2,187,965	530,743
Restricted funds		<u>23,474</u>	<u>1,040</u>
Total funds	8	<u>2,211,439</u>	<u>531,783</u>

The financial statements were approved by the Trustees on 18 December 2024 and signed on their behalf by:-



A Mardle
Trustee

The notes on pages 8 to 11 form part of these financial statements

MIDHURST PALLIATIVE CARE CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1. ACCOUNTING POLICIES

1.1 Basis of Accounting

The accounts are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

1.2 Funds

MPC reviews incoming resources to determine whether any funds should be treated as restricted. Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in Note 7.

1.3 Income

Donations, fundraising, gift aid, grants and similar income are accounted for on a receipts basis.

Income from shop sales are accounted for on a receipts basis.

Investment income represents interest on bank deposits and is accounted for on a receipts basis.

1.4 Legacy income

Pecuniary legacies are recognised as receivable once probate has been granted and notification has been received. Residuary legacies are recognised as receivable once probate has been granted, notification has been received and where they can be valued with reasonable certainty.

1.5 Expenditure

Expenditure represents the cost of generating funds and the costs of administration of MPC. This is accounted for on an accruals basis.

1.6 Unpaid Trustees & Volunteers

The Trustees are unpaid in their capacity as Trustees. Neither this, nor the value of contributions by volunteers, is reflected within the Statement of Financial Activities.

MIDHURST PALLIATIVE CARE CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

2 INCOME

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Donations & legacies:				
Donations, legacies & fundraising	1,527,079	0	1,527,079	322,772
Net funds raised by the Billingshurst Group	38,567	0	38,567	37,732
Gift aid reclaimed	19,905	0	19,905	11,941
Grants received	0	25,621	25,621	1,590
	<u>1,585,551</u>	<u>25,621</u>	<u>1,611,172</u>	<u>374,035</u>
Activities for generating funds:				
Shop sales	<u>172,114</u>	<u>0</u>	<u>172,114</u>	<u>23,334</u>
Investment income:				
Interest on bank deposits	<u>14,348</u>	<u>0</u>	<u>14,348</u>	<u>3,056</u>
Total income	<u>1,772,013</u>	<u>25,621</u>	<u>1,797,634</u>	<u>400,425</u>

3 EXPENDITURE

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Charitable expenditure:				
Other	<u>0</u>	<u>782</u>	<u>782</u>	<u>0</u>
	<u>0</u>	<u>782</u>	<u>782</u>	<u>0</u>
Cost of generating funds:				
Set up costs	0	0	0	12,092
Fundraising expenses	63,510	1,365	64,875	30,441
Shop running expenses	26,307	1,040	27,347	5,284
Wages	22,855	0	22,855	4,563
	<u>112,672</u>	<u>2,405</u>	<u>115,077</u>	<u>52,380</u>
Governance costs:				
Sundry expenses	<u>2,119</u>	<u>0</u>	<u>2,119</u>	<u>1,497</u>
Total expenditure	<u>114,791</u>	<u>3,187</u>	<u>117,978</u>	<u>53,877</u>

MIDHURST PALLIATIVE CARE CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

4 WAGES

The average monthly number of staff was 2. No employee earned in excess of £60,000.

The charity only directly employs two members of staff. The fundraising manager and administrative assistant are employed by Sussex Community NHS Foundation Trust and are recharged by them to the charity. This is included within Fundraising expenses in Note 3.

5 INVESTMENT PROPERTY

	2024 £	2023 £
Freehold property	<u>700,000</u>	<u>0</u>
	<u>700,000</u>	<u>0</u>

The charity inherited a freehold property during the year. The property is stated at probate value of £700,000. Probate was granted in May 2024. The property has been sold since the year end for £752,000.

6 DEBTORS

	2024 £	2023 £
VAT repayable	203	392
Accrued legacy income	237,803	0
Prepayments & other debtors	<u>880</u>	<u>1,045</u>
	<u>238,886</u>	<u>1,437</u>

The trustees have decided to account for income from legacies on an accruals basis rather than a cash basis, as this more accurately reflects the resources available to the charity.

The accrued legacy income of £237,803 represents 5 estates.

7 CREDITORS – amounts falling due within one year

	2024 £	2023 £
Accruals	<u>11,400</u>	<u>5,542</u>
	<u>11,400</u>	<u>5,542</u>

MIDHURST PALLIATIVE CARE CIO

8 STATEMENT OF FUNDS

	At 1 September 2023 £	Income £	Expenditure £	Transfers £	At 31 August 2024 £
General fund	530,743	1,772,013	(114,791)	0	2,187,965
Restricted funds:					
District Council grant	1,040	0	(1,040)	0	0
Goldman Sachs grant	0	8,209	0	0	8,209
Friends of Midhurst Community Hospital	0	6,000	(782)	0	5,218
Sussex Masonic Charitable Foundation	0	600	0	0	600
Friends of Midhurst Community Hospital	0	9,447	0	0	9,447
Private donation	0	1,365	(1,365)	0	0
	1,040	25,621	(3,187)	0	23,474
Total funds	531,783	1,797,634	(117,978)	0	2,211,439

The purposes of the restricted funds are:

The District Council grant was to provide funds to relaunch local businesses following the fire in North Street, Midhurst in March 2023.

The Goldman Sachs grant is to provide funding towards the counselling and bereavement support project.

The Friends of Midhurst Community Hospital grant of £6,000 is to provide ongoing funding for the watercoolers for the use of staff and patients of the Midhurst Macmillan Service.

The Sussex Masonic Charitable Foundation grant is to go towards the purchase of two syringe drivers.

The Friends of Midhurst Community Hospital grant of £9,447 is to go towards the establishment of a remembrance garden in the grounds of Midhurst Community Hospital.

The private donation was for the purchase of a branded gazebo for use at events.

9 TRUSTEES

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year, but 1 (2023 – 2) of them was reimbursed a total of £4,878 (£610) for expenses incurred on behalf of the charity.

10 FINANCIAL COMMITMENTS

The charity has signed a grant agreement for £480,000 with Sussex Community NHS Foundation Trust (SCFT) in respect of the charity's funding commitment for the year ending 31 March 2026. The first payment to SCFT will be in April 2025.