Macmillan Cancer Support (Jersey) Limited

Annual Report and Financial Statements

for the year ended 31 December 2025

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Company Information

Directors

Paul Savery	Chairman
Alizamaan Mithani	
Helen Seery	(appointed 10 September 2025)
Jacqui Patton	(appointed 10 September 2025)
Malin Martin	(appointed 20 May 2024)
Michelle Fielding	
Nickolas Collins	(appointed 15 December 2025)
Sivasithamparam Himayakanthan	
Catherine Cooke	(resigned 10 September 2025)
Danielle Pearse	(resigned 10 September 2025)
Tina Stuchfield	(resigned 10 September 2025)

Company Secretary
Elsa Rocha Abreu

Registered office
Suite 2.13
The Lido Medical Centre
St. Saviour's Road
St. Saviour
Jersey
JE2 7LA

Bankers

NatWest
16 Library Place
St. Helier
Jersey
JE4 8NH

Investec
Liberation House
St. Helier
Jersey
JE2 3BT

HSBC
27 Halkett Street
St. Helier
Jersey
JE4 8NJ

Butterfield Bank Jersey
IFC6
St. Helier
Jersey
JE4 5PU

Accountants
AllSorted Accountancy Limited
9 Hope Street
St. Helier
Jersey
JE2 3NS

Legal Advisors
Voisin Law
37 Esplanade
St Helier
Jersey
JE1 1AW

Association of Jersey Charities number
355

Jersey Charity Commissioner number
58

Company number
104090

Trustees' Report

Purpose and Vision

Macmillan Jersey's purpose is to support local people affected by cancer. Our future vision is to support everyone in Jersey affected by cancer, whilst shaping the future of cancer care.

Our Story

In the 1980's Bryan Skinner, a Jersey resident and cancer patient, wrote an article concerning the lack of information and support available to patients. He linked up with Vicky Clement-Jones, a research doctor and fellow cancer patient to form Cancerbackup in the UK. After Bryan's death, his widow Celia was instrumental in establishing Cancerbackup in Jersey. Following the merger of Cancerbackup and Macmillan, led by Brian Frith (the then Chairman) in 2008, we became Macmillan Cancer Support (Jersey) Limited, an independent local charity, where every penny raised stays in the Island to fund the vital services we provide.

The Challenge and our aim

Cancer incidence is on the rise. One in two people will hear the words 'you have cancer' in their lifetime, meaning that all of us in some way will become affected by a cancer diagnosis, whether ourselves or through supporting someone we know. Approximately 700 – 1,000 people in Jersey are diagnosed each year and we estimate at any point there are 4,000 people living with or beyond a cancer diagnosis.

The increase is mainly because people are living longer. Due to improved treatments and earlier diagnosis, many more people will live beyond cancer and our service aims to meet the growing demand and changing needs. Many people experience physical, emotional and financial consequences of cancer and its treatment and this can remain the case for many years after treatment has ended.

Macmillan Jersey's aim is to support everyone affected by cancer to live well and to take back control of their lives through their experience with cancer. We are experts in providing emotional, practical and wellbeing support services to patients and their loved ones.

Charitable Objects (as detailed within the Memorandum and Articles of Association)

The objects of Macmillan Jersey are as follows:-

a. to provide support, assistance and information directly or indirectly to people affected by cancer in particular, but without limitation, to people who are resident in the Island of Jersey;
b. to further and build cancer awareness, education and research;
c. to promote and influence effective care, involvement and support for people affected by cancer (which shall include individuals who have suspected or confirmed diagnosis, their carers, families, work colleagues and anyone else directly or indirectly affected by cancer), in particular, but without limitation, in the Island of Jersey.

Principal Activity

For the last 39 years, Macmillan Jersey has been providing high quality support to anyone affected by cancer. We work in collaboration with Macmillan Cancer Support in the UK and predominantly operate from "The Oasis", a cancer support and wellbeing centre at the Lido Medical Centre. We aim to support patients, their friends, families and colleagues and to enable them to cope with cancer and the wider impact of having it – from pre-diagnosis, through treatment, to cure, continuing illness or death and into bereavement.

Trustees Report (continued)

Strategic Themes

Our five-year strategy, developed in 2021, focused on five key objectives:

1. Ensuring every patient diagnosed with cancer is offered a Holistic Needs Assessment
2. Continuing to improve access through collaborative working
3. Developing and implementing an outreach programme
4. Securing balanced income streams through grants and donations
5. Exploring future premises opportunities

2025 marked the conclusion of this five-year strategic cycle. Over this period, the charity has made significant progress across all priority areas, strengthening service delivery, broadening access, and improving long-term sustainability.

Future Activities

Towards the end of 2025, we undertook extensive engagement with service users, stakeholders, staff, volunteers and the wider community to better understand emerging needs and priorities. Insights from this process have informed the development of our next five-year strategic direction.

Our focus for the period ahead will centre on five key areas:

1. Expansion of services to meet growing demand
2. Improving accessibility and enabling earlier support for those in need
3. Strengthening partnerships and collaborative working
4. Increasing awareness, engagement, and community reach
5. Ensuring financial sustainability through a more diversified income base

These priorities will guide our work as we continue to develop responsive, accessible, and sustainable support for those affected by cancer.

Structure, Governance and Management

The Board of Directors, with input from all members of the team and stakeholders, is responsible for setting Macmillan Jersey's strategic objectives, the strategy to achieve them and the major policies of the Charity. It is responsible for directing the Executive Director, monitoring performance and for identifying and managing the major risks facing the Charity. The Board meets at least four times a year and one of these meetings is a full day strategic planning session with the senior management team.

The CEO with support from the senior management team advises the Board in its activities and, in line with agreed delegated responsibility and subject to executive limitations, is responsible and fully accountable for achieving strategic objectives, including annual key objectives agreed by the Board.

A corporate governance sub-committee has been developed to be responsible for overseeing the corporate governance for Macmillan Jersey, to include the signing-off of policies and procedures and includes the Director of Governance, CEO, Head of Operations, Macmillan Cancer Support Service

Representative, Company Secretary and skilled volunteer representation (as well as any additional directors by invite). This committee reports directly to the Board of Directors meetings.

Staff

We cherish and carefully protect every single penny that our amazing donors give to us, but at the same time, we recognise that sensible, considered spending can reap benefits many times over in terms of the support that allows us to provide. Our remunerated staff are all the best qualified we could find, following a long and careful interview process and they are subject to all the checks, balances and goals that any modern workplace would apply. We believe we are an open and transparent organisation, respectful of the requirements of the regulators and the public. The total number of full and part-time staff employed during 2025 was 12 (2024: 11).

Arrangements for setting remuneration of all staff (excluding the CEO) – The CEO benchmarks each post using the job description for the role and compares against similar posts advertised both in the public/charity sector in Jersey and the UK. For health professional posts the banding/pay scale is also benchmarked against the NHS Knowledge and Skills Framework. For non-health professional posts, they are benchmarked against the survey findings. Staff salaries are reviewed annually as part of their appraisal and recommendations are made to the Finance Director and HR Director, who make the final decision.

The CEO's remuneration is discussed by the Board of Directors and the Director responsible for HR matters provides local and national benchmarking data to support this.

Volunteers

The Board of Directors recognise the extremely valuable contribution made by volunteers and wish to place on record our grateful thanks for that commitment. No monetary amounts are included in the financial statements to reflect the value of work undertaken by volunteers.

Volunteers underpin the services provided by Macmillan Jersey. Volunteer roles include: Cancer support, complementary therapists, administrators and fundraising who all bring their own skill sets to support their roles. We could not provide the services we do without our volunteers.

Fundraising Review

The initial fundraising income forecast for 2025 was £829,250. Total gross income achieved was £963,090, representing an overall performance of 16.1% above target.

This strong outcome was driven primarily by exceptional results in individual and community fundraising. Income from individual fundraisers reached £145,068 against a forecast of £72,500, exceeding expectations by 100.1%. Similarly, community fundraising generated £83,733, compared to a target of £42,500, an increase of 97.0% on forecast.

However, not all income streams performed in line with expectations. Legacy and in-memory giving totalled £6,645 against a forecast of £19,000, representing a 65.0% shortfall. Event income reached £215,520, which is 11.9% below the anticipated £245,000.

Corporate support was also below expectations, with £16,428 raised against a forecast of £40,000, a 58.9% decrease. Grant and trust income totalled £254,729, compared to a forecast of £288,750, resulting in a 11.8% shortfall.

Overall, the charity delivered a strong fundraising performance, significantly exceeding its total income target.

Trustees Report (continued)

Financial Review

The detailed financial figures for the year ended 31 December 2025 are set out on pages 13 to 15.

The Charity's principal funding sources are donated income (donations, legacies and grants) and fundraising activities.

In 2025 the Charity organised its biennial cycle challenge coast to coast across the Pyrenees which raised after expenses an amazing £162,247. This event ensured that the income for 2025 was above that received in 2024 despite there being a reduction in Trust and foundation donations and grants during 2025. The Charity's expenditure increased by 40% principally due to staff costs, biennial event costs of the 2025 Cycle Challenge, and additional premises and marketing costs resulting in a surplus of £72,738 (2024: £168,351).

The Board is confident that the Charity will not have any major financial difficulties and will continue to be able to offer its services moving forward as there is a very strong programme of events planned for 2026 and it will also be applying for more grants during 2026 to fund some of the roles.

Reserves Policy

It is the policy of the Charity to accumulate funds to be used for the charitable purposes included in the constitutional documents and agreed strategies. All funds not distributed in the year that they are raised will be held on account for future years.

As the activities of the Charity develop and donated funds are accumulated, it is the policy of the Charity to maintain a sum equivalent to a minimum of six (6) months' general activities and a maximum of twelve (12) to eighteen (18) months' general activities. The Charity has begun to set aside funds to go towards the future purchase of premises.

As at 31 December 2025 £793,661 was held for this purpose. If surpluses of income over expenditure are accumulated to a sum equivalent to more than twelve (12) to eighteen (18) months' general activities, the Board should consider allocating these funds to Special Projects in line with its charitable purposes and objectives. These Special Projects may be in the current year or in future years, on a one-off or ongoing basis.

Restricted Funds

As at 31st December 2025 there were restricted funds of £7,931. During 2019 the After Breast Cancer charity "ABC" donated £2,000 to be used to host Nicola Jane events (post breast cancer surgery). The funds received from the Jersey Association of Cancer Nurses in 2018 now amount to £6,117 and are being used for networking and education purposes.

Trustees Report (continued)

Public Benefit Statement

The Directors have considered the purpose, aims and objectives of the Charity and its current and planned activities against general guidance on public benefit. The Directors are satisfied that the Charity's purpose, aims, activities and objectives are fully consistent with charitable purposes as defined in the Charities (Jersey) Law 2014 Article 6.

Risk Management

The Board of Directors is responsible for the identification and management of risk. This process is managed by way of the Risk Register, which documents the nature of the risk, the potential impact and mitigation factors. The Risk Register is reviewed on an ongoing basis by the Corporate Governance Sub Committee and approved annually by the Board. If any risks present higher risk rating, these are considered immediately by the Board and a corrective action plan deployed.

The Board has identified the following main areas of risk:

- Operational risk in terms of delivering extended services during and post pandemic, loss of key staff, and recruitment and retention of sufficient skilled volunteers.
- Financial risk due to not having sufficient cash flow and reserves to deliver the Charity's objectives.
- External risk of ongoing/future global disease outbreaks/pandemics and disaster recovery and planning.

This report was approved by the Board and signed on its behalf by:

Paul Savery (Sep 15, 2026 18:03:27 GMT+1)

Paul Savery

Director and Chair

Date: 15/09/2026

Nickolas Collins

Finance Director

Directors' Report

The Directors present their annual report and unaudited financial statements for Macmillan Cancer Support (Jersey) Limited (the "Charity") the year ended 31 December 2025.

Incorporation

Macmillan Cancer Support (Jersey) Limited was incorporated on 25 September 2009, registration number 104090. The Charity is a company limited by guarantee.

As an incorporated charity Macmillan Cancer Support (Jersey) Limited is registered with the Jersey Charity Commissioner under regulatory arrangements of the Charities (Jersey) Law 2014 (registration number 58).

Principal activity

The principal activity of the Charity is to provide emotional, practical and wellbeing support to people affected by cancer in Jersey.

Directors of the Company

The Directors who held positions in the Charity are laid out on page 3.

Results and dividends

The results for the year are set out in the Statement of Financial Activities on page 12.

For the year ended 31 December 2025 the Charity had a net movement of funds of £72,738 (2024: surplus of £168,351).

Going concern

The Directors have reviewed the Charity's forecasts and projections and have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Directors therefore continue to adopt the going concern basis in preparing the Charity's financial statements and there are no material uncertainties that lead to significant doubt upon the Charity's ability to continue as a going concern.

Directors' Report (continued)

Statement of Directors' Responsibilities

The Directors acknowledge their responsibilities for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Companies (Jersey) Law 1991 requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with applicable accounting standards in the United Kingdom, the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities 2019', Financial Reporting Standard (FRS) 102 and the Companies (Jersey) Law 1991. Under Companies (Jersey) Law 1991 the Directors 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 company and of the surplus or deficit of the company that period. In preparing these financial statements, the Directors are required to:

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

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 (Jersey) Law 1991. 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.

This report was approved by the Board and signed on its behalf by:

Paul Savery (Sep 15, 2026 18:03:27 GMT+1)

Paul Savery

Director and Chair

Nickolas Collins

Finance Director

Date: 15/09/2026

Independent Chartered Accountants' Review Report

to the Board of Directors of Macmillan Cancer Support (Jersey) Limited for the Year Ended 31 December 2025

We have reviewed the financial statements of Macmillan Cancer Support (Jersey) Limited for the year ended 31 December 2025, which comprise the balance sheet, the statement of financial activities and notes to the financial statements, including a summary of significant accounting policies, set out on pages 13 to 26. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Trustees' Responsibility for the Financial Statements

As explained more fully in the Trustees' Responsibilities Statement set out on pages 4 to 10, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Accountants' Responsibility

Our responsibility is to express a conclusion on the financial statements. We conducted our review in accordance with International Standard on Review Engagements (ISRE) 2400 (Revised) *Engagements to review historical financial statements* and ICAEW technical release TECH 09/13AAF *Assurance review engagements on historical financial statements*. ISRE 2400 (Revised) requires us to conclude whether anything has come to our attention that causes us to believe that the financial statements, taken as a whole, are not prepared, in all material respects, in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland. ISRE 2400 (Revised) also requires us to comply with the ICAEW Code of Ethics.

Scope of the Assurance Review

A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. We have performed procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, applying analytical procedures, and evaluating the evidence obtained. The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (UK). Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements have not been prepared:

- so as to give a true and fair view of the state of the company's affairs as at 31 December 2025, and of its surplus for the year then ended;
- in accordance with the requirements of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019); and
- in accordance with the requirements of the Companies (Jersey) Law 1991.

Independent Chartered Accountants' Review Report (continued)

to the Board of Directors of Macmillan Cancer Support (Jersey) Limited for the Year Ended 31 December 2025

Use of our report

This report is made solely to the company's directors, as a body, in accordance with the terms of our engagement letter dated 1 June 2026. Our review work has been undertaken so that we might state to the company's directors those matters we have agreed to state to them in a reviewer'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 company and the company's directors as a body, for our review work, for this report, or for the conclusions we have formed.

AllSorted Accountancy Limited
AllSorted Accountancy Limited (Sep 16, 2026 12:23:26 GMT+1)

16/09/2026

ALLSORTED ACCOUNTANCY LIMITED
Chartered Accountants
Purpose House
9 Hope Street
St Helier
Jersey
JE2 3NS

Statement of Financial Activities

	Note	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
Income and Endowments					
Legacies and in memorium	3	6,645	-	**6,645**	16,605
Donations and third party fundraising	3	245,229	-	**245,229**	247,950
Trusts, grants and foundations	3	254,729	-	**254,729**	343,049
Income from trading activities and central events	3	393,311	-	**393,311**	122,260
Other income	3	63,176	-	**63,176**	70,829
Total Income and Endowments		963,090	-	**963,090**	800,693
Expenditure					
Cost of raising funds	4	(259,017)		**(259,017)**	(135,785)
Expenditure on charitable activities	4	(631,335)		**(631,335)**	(496,557)
Total Expenditure		(890,352)	-	**(890,352)**	(632,342)
Net movement in funds		72,738	-	**72,738**	168,351
Reconciliation of funds					
Total funds brought forward		1,636,377	7,931	**1,644,308**	1,475,958
Net incoming resources for the year		72,738	-	**72,738**	168,351
Total funds carried forward	12	1,709,115	7,931	**1,717,046**	1,644,308

The notes on pages 16 to 26 form part of these financial statements

Statement of Financial Position

	Note	2025 £	2024 £
Fixed assets			
Property, plant & equipment	7	**4,227**	2,283
Current assets			
Debtors and prepayments	9	**29,269**	47,773
Cash and cash equivalents	8	**1,729,249**	1,717,216
		1,758,518	1,764,989
Creditors: amounts falling due within one year	10	**(45,699)**	(121,150)
Net current assets		**1,712,819**	1,643,839
Creditors: amounts falling due after one year	11	**-**	(1,814)
Net assets		**1,717,046**	1,644,308
Reserves			
Restricted funds	12	**7,931**	7,931
Unrestricted funds	12	**1,709,115**	1,636,377
Total Equity		**1,717,046**	1,644,308

The financial statements on pages 13 to 26 were approved and authorised for issue by the Board of Directors and were signed on its behalf by:

Paul Savery (Sep 15, 2026 18:03:27 GMT+1)

Paul Savery

Director and Chair

Date: 15/09/2026

Nickolas Collins

Finance Director

The notes on pages 16 to 26 form part of these financial statements

Statement of Cashflow

	Note	**2025** **£**	2024 £
Cash flows from operating activities			
Net incoming resources for the year		**72,738**	168,351
Adjustments to cash flows from non-cash items:			
Depreciation	6	**610**	429
Investment income		**(63,176)**	(70,829)
Decrease/ (increase) in debtors and prepayments		**18,504**	(28,746)
Increase/ (decrease) in creditors		**(77,265)**	(4,796)
Net cash (outflow)/inflow from operating activities		**(48,589)**	64,409
Cash flows from investing activities			
Acquisition of property, plant and equipment	7	**(2,554)**	(1,703)
Interest received		**63,176**	70,829
Net cash inflow from investing activities		**60,622**	69,126
Net increase in cash and cash equivalents		**12,033**	133,535
Cash and cash equivalents at beginning of year		**1,717,216**	1,583,681
Cash and cash equivalents at end of year	**8**	**1,729,249**	1,717,216

The notes on pages 16 to 26 form part of these financial statements

Notes to the Financial Statements

1. General information

Macmillan Cancer Support (Jersey) Limited was incorporated on 25 September 2009, registration number 104090. The Charity is a company limited by guarantee.

As an incorporated charity Macmillan Cancer Support (Jersey) Limited is registered with the Jersey Charity Commissioner under regulatory arrangements of the Charities (Jersey) Law 2014 (registration number 58).

The principal activity of the Charity is to provide emotional, practical and wellbeing support to people affected by cancer in Jersey.

These financial statements are presented in Pound Sterling (£) which is the currency of the primary economic environment in which the Charity operates.

2. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied to the period presented, unless otherwise stated.

Statement of compliance

The Financial Statements have been prepared under the historical cost convention and in accordance with applicable accounting standards in the United Kingdom, the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities 2019', Financial Reporting Standard (FRS) 102 and the Companies (Jersey) Law 1991.

Macmillan Cancer Support (Jersey) Limited 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 note(s).

The functional and presentational currency of the Company is the Pound Sterling.

The preparation of financial statements in compliance with FRS102 requires the use of certain critical accounting estimates. It also requires the Directors to exercise judgement in applying the Charity's accounting policies. The areas where significant judgements and estimates have been made in preparing the financial statements are disclosed in more detail under the judgements and key sources of estimation uncertainty policy.

Going concern

The Directors have reviewed the Charity's forecasts and projections and have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Directors therefore continue to adopt the going concern basis in preparing the Charity's financial statements and there are no material uncertainties that lead to significant doubt upon the Charity's ability to continue as a going concern.

2. Accounting policies (continued)

Judgements and key sources of estimation uncertainty

The Charity makes certain estimates and judgements in the preparation of financial statements. Estimates and judgements are continually evaluated based on historical experience and other factors, including expectations of future events that are believed to be reasonable that best reflects the conditions and circumstances that exist at the reporting date.

The principal estimates and judgements that could have an effect upon the Charity's financial results are the allocation of expenditures between restricted and unrestricted funds, and in assessing whether restricted fund balances have been correctly applied to their designated purpose and whether grant income has been recognised in the correct period. Further details of these estimates and judgements are set out in the related accounting policies for these items.

Property, plant and equipment

Property, plant and equipment are stated in the Statement of Financial Position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Fully depreciated assets are retained in the cost and the related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements at the net amount less proceeds from disposal are charged or credited to the statement of income.

Depreciation

Depreciation is charged on a straight-line basis to write off the cost or valuation of assets over their useful economic lives.

Asset class	Depreciation rate
Computer equipment	5 years
Leasehold Alterations – The Oasis	7 years (based on term of lease)
Lounge Equipment	10 years
Office Equipment	10 years
Fixtures & Fittings	10 years

2. Accounting policies (continued)

Income and Endowments

Fund accounting

The charity maintains separate funds in accordance with the restrictions and designations placed upon them. Unrestricted funds are available for use at the discretion of the Directors in furtherance of the charitable objectives. Restricted funds are subject to specific conditions imposed by the donor or grant-maker and are credited to restricted funds in the Statement of Financial Activities. Where no such conditions exist, income is credited to unrestricted funds.

Donations and legacies

Donations and gifts are recognised as income when the charity is entitled to the funds, receipt is probable, and the amount can be measured with reasonable reliability. Income from fundraising events is recognised gross in the Statement of Financial Activities in the period in which the event takes place. Corporate donations, philanthropy income and direct marketing income are recognised on the same basis. Donations received in advance of the period to which they relate are deferred where appropriate.

Grant income

Grant income is recognised in the Statement of Financial Activities when the conditions for its receipt have been met and receipt is probable. Where a grant is subject to conditions that have not yet been fulfilled, or relates to a specific future period, it is deferred and included within creditors until those conditions are satisfied. Grants subject to donor-imposed restrictions are credited to restricted funds.

Donated services and facilities

Donated services and facilities are recognised as income where it is probable that their economic benefits will flow to the Charity, they can be measured reliably, and recognition would be material to the financial statements. The corresponding amount is recognised as expenditure in the appropriate expenditure heading. Where donated services and facilities do not meet all three criteria they are not recognised in the financial statements but may be described in the trustees' report where relevant. During the year ended 31 December 2025 no donated services or facilities meeting the recognition criteria were identified.

Other income

Other income is recognised in the Statement of Financial Activities when entitlement is established, receipt is probable and the amount can be reliably measured. Income is allocated between restricted and unrestricted funds according to the terms under which it is received.

Expenditure

Expenditure is recognised in the Statement of Financial Activities on an accrual basis. Expenses relating to the Government of Jersey funding, and donations with conditions attached are assigned to the Restricted Fund. All other expenses undertaken to meet charitable objectives are assigned to the Unrestricted Fund.

2. Accounting policies (continued)

Governance costs

Governance costs comprise of all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include accountancy and legal fees.

Taxation

The legal entity has been granted charitable status under article 115(a) of the Income Tax (Jersey) Law 1961, as amended, by the Comptroller of Income Tax, and therefore is not liable to Jersey income tax.

3. Income and Endowments

Income from charitable activities relates to donations received throughout the period. These include donations from individuals either one-off or by standing order and the Charity's Jersey Giving page.

	Unrestricted £	Restricted £	**2025 £**	2024 £
Legacies and in memorium				
In memorium	6,645	-	**6,645**	16,605
	6,645	-	**6,645**	16,605

The charity did not receive any legacies during 2025 (2024: £nil).

	Unrestricted £	Restricted £	**2025 £**	2024 £
Donations and third party fundraising				
Community fundraising and donations	83,733	-	**83,733**	54,668
Corporate fundraising and donations	16,428	-	**16,428**	39,756
Friends of Macmillan Jersey	18,060	-	**18,060**	15,407
In lieu of presents	-	-	**-**	326
Individual fundraising and donations	127,008	-	**127,008**	137,793
	245,229	-	**245,229**	247,950

Corporate fundraising and donations includes donated services as detailed in note 15.

3. Income and Endowments (continued)

	Unrestricted £	Designated £	Restricted £	**2025 £**	2024 £
Trusts, grants and foundations					
Unrestricted donations and grants	66,229	-	-	**66,229**	87,449
Barry Burns Foundation	106,000	-	-	**106,000**	106,000
After Breast Cancer Jersey	-	20,000	-	**20,000**	19,167
Association of Jersey Charities	-	30,000	-	**30,000**	42,183
Hawksford	-	19,500	-	**19,500**	38,833
Intertrust	-	-	-	**-**	10,417
Lloyds Bank Foundation	-	13,000	-	**13,000**	39,000
	172,229	82,500	-	**254,729**	343,049

	Gross Receipts £	**Related Expenses £**	**Net Receipts 2025 £**	**Gross Receipts £**	**Related Expenses £**	**Net Receipts 2024 £**
Income from trading activities and central events						
Central Events						
Coffee Morning	36,643	3,092	**33,551**	35,301	4,801	30,500
Cycle Challenge	287,364	125,117	**162,247**	-	-	-
Rowathon	18,976	7,545	**11,431**	28,879	7,786	21,093
Sun Awareness Campaign	-	13,316	**(13,316)**	-	-	-
White Collar DJ	49,648	28,721	**20,927**	57,320	30,131	27,189
Rental of Space						
Rental of Oasis rooms	680	-	**680**	760	-	760
	393,311	177,791	**215,520**	122,260	42,718	79,542

	Unrestricted £	Restricted £	**2025 £**	2024 £
Other Income				
Interest received	63,176	-	**63,176**	70,829
	63,176	-	**63,176**	70,829

4. Expenditure

	Cost of raising funds £	Expenditure on charitable activities £	Restricted £	**2025 £**	2024 £
Direct staff costs	72,411	461,135	-	**533,546**	459,978
Central events costs	177,791	-	-	**177,791**	42,718
Apportioned support costs	8,815	170,200	-	**179,015**	129,646
	259,017	631,335	-	**890,352**	632,342

	Fundraising £	Charitable £	Restricted £	**2025 £**	2024 £
Direct staff costs					
Wages and Salaries	70,610	430,934	-	**501,544**	437,381
Social Security	1,801	30,201		**32,002**	22,597
	72,411	461,135	-	**533,546**	459,978

The number of employees whose total employee benefits (excluding pension contributions) exceeded £60,000 during the year is analysed in bands of £10,000 as follows:

	2025 £	2024 £
£60,000 - £69,999	**1**	0
£70,000 - £79,999	**0**	0
£80,000 - £89,999	**1**	1

The directors were not paid and did not receive any other employment benefits from the charity during the year (2024: £nil).

	Fundraising £	Charitable £	Restricted £	**2025 £**	2024 £
Apportioned support costs					
Facilities and other expenditure	3,197	132,234	-	**135,431**	99,382
Finance, legal and secretarial	552	397	-	**949**	1,062
Governance	-	21,817	-	**21,817**	12,075
Information Technology	5,066	15,752	-	**20,818**	17,127
	8,815	170,200	-	**179,015**	129,646

4. Expenditure (continued)

	Fundraising £	Charitable £	Restricted £	**2025 £**	2024 £
Facilities and other expenditure					
Advertising, Design, Marketing and Website	-	19,747	-	**19,747**	10,621
Cleaning	120	6,252	-	**6,372**	2,646
Complementary Therapy Services	-	791	-	**791**	829
Consultancy	-	2,700	-	**2,700**	-
Depreciation	-	610	-	**610**	429
Entertainment	16	3,298	-	**3,314**	1,107
Wellbeing Services	-	13,784	-	**13,784**	8,092
Insurance	188	2,519	-	**2,707**	2,408
Kitchen Supplies	90	1,406	-	**1,496**	985
Networking and Education		1,310	-	**1,310**	-
Office Supplies	151	941	-	**1,092**	2,043
Postage and Printing	20	3,237	-	**3,257**	3,790
Rent	-	60,462	-	**60,462**	51,062
Repairs & Renewals	293	3,070	-	**3,363**	38
Sundry expenses/subscriptions	184	1,451	-	**1,635**	1,409
Training	2,014	5,067	-	**7,081**	8,624
Travel expenses	-	553	-	**553**	699
Utilities & Rates	121	5,036	-	**5,157**	4,600
	3,197	132,234	-	**135,431**	99,382

	Unrestricted £	Restricted £	**2025 £**	2024 £
Governance costs				
Accountancy	3,960	-	**3,960**	-
Assurance Report	3,500	-	**3,500**	7,500
Legal and Professional fees	14,357	-	**14,357**	4,575
	21,817	-	**21,817**	12,075

5. Employee numbers

The average number of employees employed by the Charity during the year was 12 (2024: 11).

The total remuneration paid to key management personnel during the year was £84,069 (2024: £81,301).

6. Operating surplus

Arrived at after charging:

	2025 £	2024 £
Depreciation of property, plant and equipment	**610**	429

7. Property, plant and equipment

	Leasehold Alterations The Oasis £	Fixtures & Fittings £	Office Equipment £	Computer Equipment £	**Total £**
Cost					
At 1 January 2025	43,560	17,887	24,272	8,666	**94,385**
Additions			2,554		**2,554**
At 31 December 2025	43,560	17,887	26,826	8,666	**96,939**
Depreciation					
At 1 January 2025	43,560	17,887	23,253	7,402	**92,102**
Charge for the year			357	253	**610**
At 31 December 2025	43,560	17,887	23,610	7,655	**92,712**
Carrying Amount					
At 31 December 2025	-	-	3,216	1,011	**4,227**
At 31 December 2024	-	-	1,019	1,264	**2,283**

8. Cash and cash equivalents

	2025 £	2024 £
Cash and cash equivalents		
Cash at bank and in hand	**175,830**	226,774
Notice deposits	**1,553,419**	1,490,442
	1,729,249	1,717,216

9. Debtors and prepayments

	2025 £	2024 £
Accrued income	-	28,245
GST recoverable	6,001	4,913
Prepayments	23,268	14,615
	29,269	47,773

10. Creditors: amounts due within one year

	2025 £	2024 £
Accruals	7,460	4,000
Grants income in advance	18,333	50,833
Income and sponsorship in advance	-	52,282
Taxation and social security	15,230	6,432
Trade creditors	4,676	7,603
	45,699	121,150

11. Creditors: amounts due after one year

	2025 £	2024 £
Restricted funds - ABC Jersey (note 16)	-	1,814
	-	1,814

12. Analysis of net assets

	Unrestricted £	Restricted £	2025 £	2024 £
Category				
Fixed assets	4,227	-	**4,227**	2,283
Current assets	1,748,773	9,745	**1,758,518**	1,764,989
Current liabilities	(45,699)	-	**(45,699)**	(121,150)
Non-current liabilities	-	-	**-**	(1,814)
	1,707,301	9,745	**1,717,046**	1,644,308

13. Related party transactions

During the year the charity employed Paula Savery, spouse of Paul Savery, as a counsellor on a zero hours contract. Total remuneration paid during the year amounted to £267 (2024: £nil). The contract is on normal commercial terms. No amounts were outstanding at the year end.

The liability of Directors as members of the legal company is limited to a guarantee of £2 (2024: £2).

14. Events after the statement of financial position date

No events occurred after the statement of financial position date that require disclosure.

15. Donated services

Donated services and facilities are valued and included as income and expenditure at the price that Macmillan Jersey estimates it would pay in the open market for an equivalent service or facility. During 2025 no donated services or facilities meeting the recognition criteria were identified (2024: nil).

16. Restricted funds

As at 31st December 2025 there were restricted funds of £7,931. During 2019 the After Breast Cancer charity “ABC” donated £2,000 to be used to host Nicola Jane events (post breast cancer surgery). The funds received from the Jersey Association of Cancer Nurses in 2018 now amount to £6,117 and are being used for networking and education purposes.

17. Designated funds

Designated funds in 2025 comprised multi-year grants from the following funders, allocated to cover specific staff and programme costs: After Breast Cancer Jersey (£20,000 p.a. for three years, to fund a Breast Cancer Support Worker); Association of Jersey Charities (£30,000, to fund a Complementary Therapist); Hawksford (£19,500, to cover the salary of the Centre Coordinator); and Lloyds Bank Foundation (£13,000 for a Cancer Specialist role).

An amount of £18,333 has been allocated to grants income in advance and will be apportioned over each grant’s period and credited to the Statement of Financial Activities accordingly.

18. Rental of premises

The Charity occupies Suite 2.13 at the Lido Medical Centre. The initial nine year lease has been further extended terminating on 12th October 2027. In September 2024 a two year lease was entered into to rent Suite 2.11 at the Lido Medical Centre, with commencement dated 18th December 2024.

In December 2025, a two year lease was entered into to rent Suite 36 as the Hotel de France, with commencement dated 18 December 2025.

At 31 December 2025 the Charity had future minimum lease payments under non-cancellable operating leases as follows:

	2025	2024
	£	£
Commitments under operating leases		
Not later than one year	**84,221**	43,474
Later than one year and not later than five years	**71,950**	53,145
Later than five years	**-**	-
	156,171	96,619

19. Ultimate controlling party

The Charity is a company limited by guarantee and in the opinion of the Directors, there is no single ultimate controlling party.

AllSorted Accountancy Limited
Ground Floor
Purpose House
9 Hope Street
St Helier
JE2 3NS

Dear Sirs,

Financial statements of Macmillan Cancer Support (Jersey) Limited for the year ended 31 December 2025

We confirm that the following representations are given to you in connection with your review of the unaudited financial statements of Macmillan Cancer Support (Jersey) Limited for the year ended 31 December 2025, which have been prepared on our behalf by AllSorted Accountancy Limited. These representations are made to the best of our knowledge and belief, and after having made appropriate enquiries of other directors and officials of the Charity. We acknowledge that you have conducted your review in accordance with International Standard on Review Engagements (ISRE) 2400 (Revised) and ICAEW Technical Release TECH 09/13AAF, and that these representations form part of the evidence on which your review conclusion is based.

We acknowledge that, as directors, we are responsible for the financial statements, which give a true and fair view in accordance with Financial Reporting Standard 102, the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP FRS 102) 2019 and the Companies (Jersey) Law 1991. Although the financial statements have been prepared on our behalf by AllSorted Accountancy Limited, we confirm that we have reviewed, approved and take full responsibility for them, including for the accounting policies adopted and the significant judgements and estimates reflected in their preparation, and that we have made accurate representations to you.

We are responsible for adopting sound accounting policies and for designing, implementing and maintaining internal control to, among other things, help assure the preparation of financial statements that give a true and fair view in accordance with the above framework, and for preventing and detecting fraud and error.

We confirm that there have been no changes in the accounting policies other than those disclosed in the financial statements. The accounting policies are appropriate to the Charity and in accordance with FRS 102 and the Charities SORP. We confirm that all transactions and balances have been accounted for in accordance with these accounting policies.

All accounting records and all relevant information have been made available to you for the purposes of your review and preparation of the financial statements, in accordance with the terms of our engagement letter dated 1 June 2026. All transactions undertaken by the Charity have been properly recorded and reflected in the accounting records and in the financial statements.

We confirm that all income of the Charity, including donations, legacies, grants and trusts, and fundraising and event income, has been completely and accurately recorded in the accounting records and in the financial statements.

To the best of our knowledge, we are not aware of any fraud or suspected fraud affecting the Charity involving management, employees, or any other party, that could have a material effect on the financial statements.

In relation to those laws and regulations which provide the legal framework within which the Charity conducts its activities, including the Charities (Jersey) Law 2014 and the Companies (Jersey) Law 1991, we have disclosed to you all instances of possible non-compliance of which we are aware, and all actual or contingent consequences arising from such instances of non-compliance.

We consider that the Charity is able to continue to operate as a going concern and that it is appropriate to prepare the financial statements on a going concern basis. We confirm that the disclosures included in the Trustees' Report, Directors' Report and accounting policies concerning going concern are sufficient.

We have disclosed to you the identity of all related parties and all the related party relationships and transactions of which we are aware, including the employment of a director's spouse disclosed in the financial statements. We have appropriately accounted for and disclosed such relationships and transactions in accordance with FRS 102 and the Charities SORP.

The disclosures in the financial statements concerning the ultimate controlling party of the Charity are accurate.

We confirm that the Charity owns all the assets included in the statement of financial position, unless otherwise stated in the financial statements, and that they are free from any charge except as disclosed. We have no plans or intentions that may materially affect the carrying value or classification of assets or liabilities reflected in the financial statements.

We confirm that significant assumptions used in making accounting estimates, including those relating to the useful economic lives and rates of depreciation of property, plant and equipment, are reasonable. Depreciation has been provided on all items of property, plant and equipment with a limited useful economic life in accordance with the stated accounting policy, and in our opinion the rates of depreciation are reasonable.

We confirm that the judgements applied in allocating income and expenditure between unrestricted, restricted and designated funds are reasonable, that restricted and designated funds have been applied only for their intended purposes, and that the analysis of funds disclosed in the financial statements is appropriate.

We confirm that grant income has been recognised in the correct accounting period, and that amounts subject to conditions that had not been met at the reporting date, or which relate to future periods, have been deferred and included within creditors.

We confirm that all commitments under operating leases, together with all other financial commitments and contingent liabilities requiring disclosure, have been recorded and/or disclosed in the financial statements.

We have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements, and these have been accounted for and disclosed in accordance with the requirements of accounting standards.

We confirm that minutes have been prepared for all significant transactions and meetings of the Charity in accordance with applicable laws and regulations.

There have been no events since the statement of financial position date which require adjustment of, or disclosure in, the financial statements, other than those already disclosed or included.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Yours faithfully,

Paul Savery
Paul Savery (Sep 15, 2026 18:03:27 GMT+1)

Paul Savery
Director and Chair

Nickolas Collins
Finance Director

Date: 15/09/2026

Macmillan Cancer Support (Jersey) Limited FS YE 31Dec25

Final Audit Report 2026-09-16

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