

# OSTEOPOROSIS DORSET

England & Wales · Charity number 1023507

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 1993-07-07

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 11 Shelley Road  
Bournemouth  
BH1 4JQ

**Phone** 01202443064

**Email** [mail@osteodorset.org.uk](mailto:mail@osteodorset.org.uk)

**Website** [www.osteodorset.org.uk](http://www.osteodorset.org.uk)

## Activities

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**Objects:** TO RELIEVE PERSONS SUFFERING FROM OSTEOPOROSIS AND TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE CAUSE AND TREATMENT OF OSTEOPOROSIS

**Activities:** The objects of the Charity are to reduce the incidence of osteoporotic fracture in Dorset by applying evidence based interventions to specific high risk groups

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** People With Disabilities, The General Public/mankind

## Geography

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- **Area of benefit:** IN PRACTICE DORSET
- Dorset

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£309,200	£195,955	-	-
2024-03-31	£83,929	£105,975	-	-
2023-03-31	£77,826	£97,045	-	-
2022-03-31	£48,280	£82,834	-	-
2021-03-31	£52,724	£87,669	-	-

## Trustees

Name	Role	Appointed
CAROL JONES		2013-01-21
DR Claire Davies		2013-10-21
Dr Adam Wheldon		2019-12-09
Dr Fouz Rahmeh		2023-01-26

**OSTEOPOROSIS DORSET**

England & Wales - Charity number 1023507

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# Accounts

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Charity registration number 1023507

**OSTEOPOROSIS DORSET  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

***harrisons***

chartered accountants

4 Brackley Close

Bournemouth International Airport

Christchurch

Dorset

BH23 6SE

# OSTEOPOROSIS DORSET

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mrs C Jones  
Dr C Davies  
Dr A Wheldon  
Dr F Rahmeh

**Charity number**

1023507

**Principal address**

11 Shelley Road  
Bournemouth  
Dorset  
BH1 4JQ

**Independent examiner**

Harrisons Chartered Accountants  
4 Brackley Close  
Bournemouth International Airport  
Christchurch  
Dorset  
BH23 6SE

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# OSTEOPOROSIS DORSET

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# OSTEOPOROSIS DORSET

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

##### **Objectives and aims**

Osteoporosis, falls and fractures are inextricably linked. They result in serious consequences for older people, carers and services. The objects of the charity are to reduce the incidence of osteoporotic fracture in Dorset by applying evidence based interventions to specific high risk groups. This will enable the NHS to release resources for re-investment by reducing the number of emergency admissions due to a fall.

The Trustees have given due regard to public benefit when planning the charity's activities, in accordance with Section G3 of the Charity Commission's General Guidance on Public Benefit (January 2008).

##### **Grant making policy**

The charity does not make grants.

#### **Achievements and performance**

##### **Charitable activities**

'Prevention through education' has been our rubric since our inception. Our events are free to attend. We organise quarterly webinar meetings for patients with osteoporosis. Local experts provide evidence based information on treatment, exercise and nutrition. In 2024/25, over 600 patients took advantage of this service. Feedback was very positive.

On the 9<sup>th</sup> and 10<sup>th</sup> December 2024, the Charity held its annual 2 day conference at the Royal Bournemouth Hospital. Internationally renowned speakers and NHS staff from across the UK attended. It provided them with an unrivalled opportunity to increase their knowledge, ask questions from key experts and network with the large multidisciplinary audience. As these annual meetings are so popular, invariably we have a waiting list of delegates wanting to attend.

##### **Financial review**

The Charity made a surplus for the year of £195,955 (2024 - deficit of £22,046).

##### **Reserves policy**

It is the policy of the charity to maintain unrestricted funds which provide sufficient funds to cover management, administration and support costs.

The unrestricted reserves at the end of the year total £567,742 (2024 - £371,787).

##### **Principal funding sources**

The charity receives some funding from the NHS. There are no restrictions on the charity's power to invest.

# OSTEOPOROSIS DORSET

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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### **Structure, governance and management**

#### **Governing document**

The charity is controlled by its governing document; a deed of trust dated 7 June 1993, and constitutes an unincorporated charity.

#### **The trustees**

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs C Jones

Dr C Davies

Dr A Wheldon

Dr F Rahmeh

#### **Recruitment and appointment of new Trustees**

New Trustees are recruited and appointed at the discretion of the existing Trustees.

#### **Organisation**

The Trustees meet quarterly to review research and general matters. The Trustees meet more regularly if required. The charity's strategy was formulated by its Honorary Scientific Committee which consists of local consultant physicians, GPs, dieticians, nurses etc. with a clinical academic interest in osteoporosis.

#### **Induction and training of new Trustees**

Upon appointment new Trustees are provided with an induction pack which contains the Memorandum and Articles of Association, copies of the past three year's financial statements and a copy of the Charity commission's guide on Trustees responsibilities.

#### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees' report was approved by the Board of Trustees.

#### **Mrs C Jones**

Trustee

Dated: 30 January 2026

# OSTEOPOROSIS DORSET

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OSTEOPOROSIS DORSET

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I report to the trustees on my examination of the financial statements of Osteoporosis Dorset (the charity) for the year ended 31 March 2025.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Harrisons Chartered Accountants

4 Brackley Close  
Bournemouth International Airport  
Christchurch  
Dorset  
BH23 6SE

Dated: 30 January 2026

# OSTEOPOROSIS DORSET

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

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	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Income from:</b>			
Donations and legacies	3	290,527	69,968
Investments	4	18,673	13,961
<b>Total income</b>		309,200	83,929
<b>Expenditure on:</b>			
Charitable activities	5	113,245	105,975
<b>Total expenditure</b>		113,245	105,975
<b>Net income/(expenditure) and movement in funds</b>		195,955	(22,046)
<b>Reconciliation of funds:</b>			
Fund balances at 1 April 2024		371,787	393,833
<b>Fund balances at 31 March 2025</b>		567,742	371,787

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# OSTEOPOROSIS DORSET

## BALANCE SHEET

AS AT 31 MARCH 2025

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		2025		2024	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		569		267
<b>Current assets</b>					
Debtors	12	10,791		20,036	
Cash at bank and in hand		594,651		385,623	
		<u>605,442</u>		<u>405,659</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(38,269)</u>		<u>(34,139)</u>	
<b>Net current assets</b>			<u>567,173</u>		<u>371,520</u>
<b>Total assets less current liabilities</b>			<u>567,742</u>		<u>371,787</u>
<b>The funds of the charity</b>					
Unrestricted funds	14		<u>567,742</u>		<u>371,787</u>
			<u>567,742</u>		<u>371,787</u>

The financial statements were approved by the trustees on 30 January 2026

Mrs C Jones  
Trustee

# OSTEOPOROSIS DORSET

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Osteoporosis Dorset is a charity controlled by its governing document; a deed of trust dated 7 June 1993, and constitutes an unincorporated charity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# OSTEOPOROSIS DORSET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers and equipment	3 years straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# OSTEOPOROSIS DORSET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 3 Income from donations and legacies

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
Donations and gifts	6,000	5,250
Legacies received	239,879	20,070
Donated goods and services	44,648	44,648
	<u>290,527</u>	<u>69,968</u>

### 4 Income from investments

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
Interest receivable	18,673	13,961
	<u>18,673</u>	<u>13,961</u>

### 5 Expenditure on charitable activities

	<b>Charitable Expenditure 2025 £</b>	<b>Charitable Expenditure 2024 £</b>
<b>Direct costs</b>		
<b>Share of support and governance costs (see note 6)</b>		
Support	112,261	105,063
Governance	984	912
	<u>113,245</u>	<u>105,975</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>113,245</u>	<u>105,975</u>

# OSTEOPOROSIS DORSET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 6 Support costs

	Support costs £	Governance costs £	2025 £	Support costs £	Governance costs £	2024 £
General charitable activity costs	112,261	-	112,261	105,063	-	105,063
Legal and professional	-	984	984	-	912	912
	<u>112,261</u>	<u>984</u>	<u>113,245</u>	<u>105,063</u>	<u>912</u>	<u>105,975</u>
Analysed between Charitable activities	<u>112,261</u>	<u>984</u>	<u>113,245</u>	<u>105,063</u>	<u>912</u>	<u>105,975</u>

### 7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	984	912
Depreciation of owned tangible fixed assets	552	384
	<u>1,536</u>	<u>1,296</u>

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	<u>1</u>	<u>1</u>
<b>Employment costs</b>	<b>2025 £</b>	<b>2024 £</b>
Wages and salaries	<u>90,798</u>	<u>85,435</u>

1 employee received employee benefits of more than £60,000 during the year (2024: 1).

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# OSTEOPOROSIS DORSET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 11 Tangible fixed assets

	<b>Computers and equipment £</b>
<b>Cost</b>	
At 1 April 2024	14,344
Additions	854
	<hr/>
At 31 March 2025	15,198
	<hr/>
<b>Depreciation and impairment</b>	
At 1 April 2024	14,077
Depreciation charged in the year	552
	<hr/>
At 31 March 2025	14,629
	<hr/>
<b>Carrying amount</b>	
At 31 March 2025	569
	<hr/> <hr/>
At 31 March 2024	267
	<hr/> <hr/>

### 12 Debtors

	<b>2025 £</b>	<b>2024 £</b>
<b>Amounts falling due within one year:</b>		
Other debtors	10,791	20,036
	<hr/> <hr/>	<hr/> <hr/>

### 13 Creditors: amounts falling due within one year

	<b>2025 £</b>	<b>2024 £</b>
Accruals and deferred income	38,269	34,139
	<hr/> <hr/>	<hr/> <hr/>

# OSTEOPOROSIS DORSET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 April 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	371,787	309,200	(113,245)	567,742
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	393,833	83,929	(105,975)	371,787
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 15 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

**OSTEOPOROSIS DORSET**

England & Wales - Charity number 1023507

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# Accounts

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Charity registration number 1023507

**OSTEOPOROSIS DORSET**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

***harrisons***

**chartered accountants**

4 Brackley Close

Bournemouth International Airport

Christchurch

Dorset

BH23 6SE

# OSTEOPOROSIS DORSET

## LEGAL AND ADMINISTRATIVE INFORMATION

---

**Trustees**

Mrs C Jones  
Dr C Davies  
Dr A Wheldon  
Dr F Rahmeh

**Charity number**

1023507

**Principal address**

11 Shelley Road  
Bournemouth  
Dorset  
BH1 4JQ

**Independent examiner**

Harrisons Chartered Accountants  
4 Brackley Close  
Bournemouth International Airport  
Christchurch  
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# OSTEOPOROSIS DORSET

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# OSTEOPOROSIS DORSET

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2024*

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

##### **Objectives and aims**

Osteoporosis, falls and fractures are inextricably linked. They result in serious consequences for older people, carers and services. The objects of the charity are to reduce the incidence of osteoporotic fracture in Dorset by applying evidence based interventions to specific high risk groups. This will enable the NHS to release resources for re-investment by reducing the number of emergency admissions due to a fall.

The Trustees have given due regard to public benefit when planning the charity's activities, in accordance with Section G3 of the Charity Commission's General Guidance on Public Benefit (January 2008).

##### **Grant making policy**

The charity does not make grants.

#### **Achievements and performance**

##### **Charitable activities**

'Prevention through education' has been our rubric since our inception. Our events are free to attend. We organise quarterly webinar meetings for patients with osteoporosis. Local experts provide evidence based information on treatment, exercise and nutrition. In 2023/24, over 400 patients took advantage of this service. Feedback was very positive.

On the 18th and 19th December 2023, the Charity held a 2 day conference at the Royal Bournemouth Hospital. Internationally renowned speakers and NHS staff from across the UK attended. It provided them with an unrivalled opportunity to increase their knowledge, ask questions from key experts and network with the large multidisciplinary audience. As these annual meetings are so popular, invariably we have a waiting list of delegates wanting to attend.

##### **Financial review**

The Charity made a deficit for the year of £22,046 (2023 - £19,219).

##### **Reserves policy**

It is the policy of the charity to maintain unrestricted funds which provide sufficient funds to cover management, administration and support costs.

The unrestricted reserves at the end of the year total £371,787 (2023 - £393,833).

##### **Principal funding sources**

The charity receives some funding from the NHS. There are no restrictions on the charity's power to invest.

# OSTEOPOROSIS DORSET

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### **Structure, governance and management**

#### **Governing document**

The charity is controlled by its governing document; a deed of trust dated 7 June 1993, and constitutes an unincorporated charity.

#### **The trustees**

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs C Jones

Dr C Davies

Dr A Wheldon

Dr F Rahmeh

#### **Recruitment and appointment of new Trustees**

New Trustees are recruited and appointed at the discretion of the existing Trustees.

#### **Organisation**

The Trustees meet quarterly to review research and general matters. The Trustees meet more regularly if required. The charity's strategy was formulated by its Honorary Scientific Committee which consists of local consultant physicians, GPs, dieticians, nurses etc. with a clinical academic interest in osteoporosis.

#### **Induction and training of new Trustees**

Upon appointment new Trustees are provided with an induction pack which contains the Memorandum and Articles of Association, copies of the past three year's financial statements and a copy of the Charity commission's guide on Trustees responsibilities.

#### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees' report was approved by the Board of Trustees.

#### **Mrs C Jones**

Trustee

Dated: 29 January 2025

# OSTEOPOROSIS DORSET

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF OSTEOPOROSIS DORSET

---

I report to the trustees on my examination of the financial statements of Osteoporosis Dorset (the charity) for the year ended 31 March 2024.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Harrisons Chartered Accountants

4 Brackley Close  
Bournemouth International Airport  
Christchurch  
Dorset  
BH23 6SE

Dated: 29 January 2025

# OSTEOPOROSIS DORSET

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

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	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income from:</b>			
Donations and legacies	3	69,968	72,648
Investments	4	13,961	5,178
<b>Total income</b>		<u>83,929</u>	<u>77,826</u>
<b>Expenditure on:</b>			
Charitable activities	5	105,975	97,045
<b>Total expenditure</b>		<u>105,975</u>	<u>97,045</u>
<b>Net expenditure and movement in funds</b>		<u>(22,046)</u>	<u>(19,219)</u>
<b>Reconciliation of funds:</b>			
Fund balances at 1 April 2023		<u>393,833</u>	<u>413,052</u>
<b>Fund balances at 31 March 2024</b>		<u><u>371,787</u></u>	<u><u>393,833</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# OSTEOPOROSIS DORSET

## BALANCE SHEET

AS AT 31 MARCH 2024

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	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		267		651
<b>Current assets</b>					
Debtors	12	20,036		13,607	
Cash at bank and in hand		385,623		413,119	
		<u>405,659</u>		<u>426,726</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(34,139)</u>		<u>(33,544)</u>	
<b>Net current assets</b>			<u>371,520</u>		<u>393,182</u>
<b>Total assets less current liabilities</b>			<u><u>371,787</u></u>		<u><u>393,833</u></u>
<b>The funds of the charity</b>					
Unrestricted funds	14		<u>371,787</u>		<u>393,833</u>
			<u><u>371,787</u></u>		<u><u>393,833</u></u>

The financial statements were approved by the trustees on 29 January 2025

Mrs C Jones  
Trustee

# OSTEOPOROSIS DORSET

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

---

#### 1 Accounting policies

##### Charity information

Osteoporosis Dorset is a charity controlled by its governing document; a deed of trust dated 7 June 1993, and constitutes an unincorporated charity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# OSTEOPOROSIS DORSET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers and equipment	3 years straight line
-------------------------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# OSTEOPOROSIS DORSET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 3 Income from donations and legacies

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
Donations and gifts	5,250	-
Legacies received	20,070	28,000
Donated goods and services	44,648	44,648
	<u>69,968</u>	<u>72,648</u>

### 4 Income from investments

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
Interest receivable	13,961	5,178
	<u>13,961</u>	<u>5,178</u>

### 5 Expenditure on charitable activities

	<b>Charitable Expenditure 2024 £</b>	<b>Charitable Expenditure 2023 £</b>
<b>Direct costs</b>		
<b>Share of support and governance costs (see note 6)</b>		
Support	105,063	96,157
Governance	912	888
	<u>105,975</u>	<u>97,045</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>105,975</u>	<u>97,045</u>

# OSTEOPOROSIS DORSET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 6 Support costs

	Support costs £	Governance costs £	2024 £	Support costs £	Governance costs £	2023 £
General charitable activity costs	105,063	-	105,063	96,157	-	96,157
Legal and professional	-	912	912	-	888	888
	<u>105,063</u>	<u>912</u>	<u>105,975</u>	<u>96,157</u>	<u>888</u>	<u>97,045</u>
Analysed between Charitable activities	<u>105,063</u>	<u>912</u>	<u>105,975</u>	<u>96,157</u>	<u>888</u>	<u>97,045</u>

Governance costs includes payments of of £912 (2023- £888) for independent examination fees.

### 7 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	912	888
Depreciation of owned tangible fixed assets	384	384
	<u>1,296</u>	<u>1,272</u>

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	<u>1</u>	<u>1</u>
<b>Employment costs</b>	<b>2024 £</b>	<b>2023 £</b>
Wages and salaries	<u>85,435</u>	<u>80,601</u>

1 employee received employee benefits of more than £60,000 during the year (2023: 1).

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# OSTEOPOROSIS DORSET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 11 Tangible fixed assets

	<b>Computers and equipment £</b>
<b>Cost</b>	
At 1 April 2023	14,344
At 31 March 2024	14,344
<b>Depreciation and impairment</b>	
At 1 April 2023	13,693
Depreciation charged in the year	384
At 31 March 2024	14,077
<b>Carrying amount</b>	
At 31 March 2024	267
At 31 March 2023	651

### 12 Debtors

	<b>2024 £</b>	<b>2023 £</b>
<b>Amounts falling due within one year:</b>		
Other debtors	20,036	13,607

### 13 Creditors: amounts falling due within one year

	<b>2024 £</b>	<b>2023 £</b>
Accruals and deferred income	34,139	33,544

# OSTEOPOROSIS DORSET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	393,833	83,929	(105,975)	371,787
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	413,052	77,826	(97,045)	393,833
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 15 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

**OSTEOPOROSIS DORSET**

England & Wales - Charity number 1023507

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# Accounts

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Charity registration number 1023507

**OSTEOPOROSIS DORSET**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

***harrisons***  
chartered accountants

4 Brackley Close  
Bournemouth International Airport  
Christchurch  
Dorset  
BH23 6SE

# OSTEOPOROSIS DORSET

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mrs C Jones Dr C Davies Dr A Wheldon Dr F Rahmeh	(Appointed 26 January 2023)
<b>Charity number</b>	1023507	
<b>Principal address</b>	11 Shelley Road Bournemouth Dorset BH1 4JQ	
<b>Independent examiner</b>	Harrisons Chartered Accountants 4 Brackley Close Bournemouth International Airport Christchurch Dorset BH23 6SE	

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# OSTEOPOROSIS DORSET

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Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 11

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# OSTEOPOROSIS DORSET

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2023*

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The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

##### **Objectives and aims**

Osteoporosis, falls and fractures are inextricably linked. They result in serious consequences for older people, carers and services. The objects of the charity are to reduce the incidence of osteoporotic fracture in Dorset by applying evidence based interventions to specific high risk groups. This will enable the NHS to release resources for re-investment by reducing the number of emergency admissions due to a fall.

The Trustees have given due regard to public benefit when planning the charity's activities, in accordance with Section G3 of the Charity Commission's General Guidance on Public Benefit (January 2008).

##### **Grant making policy**

The charity does not make grants.

#### **Achievements and performance**

##### **Charitable activities**

Since March 2022, the Charity has organised quarterly Webinar meetings for patients with osteoporosis where questions can be put to local specialists.

On the 12th and 13th December 2022, the Charity held a 2 day conference at the Royal Bournemouth Hospital. Internationally regarded speakers and NHS workers from across the UK attended this free event. It provided them with an unrivalled opportunity, to increase their knowledge, ask questions from key experts and network with a large multidisciplinary audience.

##### **Financial review**

The Charity made a deficit for the year of £19,219 (2022 - £34,554).

##### **Reserves policy**

It is the policy of the charity to maintain unrestricted funds which provide sufficient funds to cover management, administration and support costs.

The unrestricted reserves at the end of the year total £393,833 (2022 - £413,052).

##### **Principal funding sources**

The charity receives some funding from the NHS. There are no restrictions on the charity's power to invest.

# OSTEOPOROSIS DORSET

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Structure, governance and management**

#### **Governing document**

The charity is controlled by its governing document; a deed of trust dated 7 June 1993, and constitutes an unincorporated charity.

#### **The trustees**

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs C Jones

Dr C Davies

Mrs T Rowett

(Resigned 1 April 2022)

Dr A Wheldon

Dr F Rahmeh

(Appointed 26 January 2023)

#### **Recruitment and appointment of new Trustees**

New Trustees are recruited and appointed at the discretion of the existing Trustees.

#### **Organisation**

The Trustees meet quarterly to review research and general matters. The Trustees meet more regularly if required. The charity's strategy was formulated by its Honorary Scientific Committee which consists of local consultant physicians, GPs, dieticians, nurses etc. with a clinical academic interest in osteoporosis.

#### **Induction and training of new Trustees**

Upon appointment new Trustees are provided with an induction pack which contains the Memorandum and Articles of Association, copies of the past three year's financial statements and a copy of the Charity commission's guide on Trustees responsibilities.

#### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees' report was approved by the Board of Trustees.

#### **Mrs C Jones**

Trustee

Dated: 30 January 2024

# OSTEOPOROSIS DORSET

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF OSTEOPOROSIS DORSET

---

I report to the trustees on my examination of the financial statements of Osteoporosis Dorset (the charity) for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Harrisons Chartered Accountants

4 Brackley Close  
Bournemouth International Airport  
Christchurch  
Dorset  
BH23 6SE

Dated: 30 January 2024

# OSTEOPOROSIS DORSET

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

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	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Income from:</b>			
Donations and legacies	3	72,648	45,376
Investments	4	5,178	2,904
<b>Total income</b>		<u>77,826</u>	<u>48,280</u>
Charitable activities	5	97,045	82,834
<b>Net expenditure and movement in funds</b>		<u>(19,219)</u>	<u>(34,554)</u>
<b>Reconciliation of funds:</b>			
Fund balances at 1 April 2022		413,052	447,606
<b>Fund balances at 31 March 2023</b>		<u><u>393,833</u></u>	<u><u>413,052</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# OSTEOPOROSIS DORSET

## BALANCE SHEET

AS AT 31 MARCH 2023

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		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		651		233
<b>Current assets</b>					
Debtors	11	13,607		1,233	
Cash at bank and in hand		413,119		443,000	
		<u>426,726</u>		<u>444,233</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>33,544</u>		<u>31,414</u>	
Net current assets			393,182		412,819
<b>Total assets less current liabilities</b>			<u>393,833</u>		<u>413,052</u>
<b>The funds of the charity</b>					
Unrestricted funds			393,833		413,052
			<u>393,833</u>		<u>413,052</u>

The financial statements were approved by the trustees on 30 January 2024

Mrs C Jones  
**Trustee**

# OSTEOPOROSIS DORSET

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 1 Accounting policies

##### Charity information

Osteoporosis Dorset is a charity is controlled by its governing document; a deed of trust dated 7 June 1993, and constitutes an unincorporated charity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# OSTEOPOROSIS DORSET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers and equipment	3 years straight line
-------------------------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# OSTEOPOROSIS DORSET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

---

### 3 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	-	728
Legacies received	28,000	-
Donated goods and services	44,648	44,648
	<u>72,648</u>	<u>45,376</u>

### 4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	5,178	2,904
	<u>5,178</u>	<u>2,904</u>

### 5 Expenditure on charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
<b>Direct costs</b>		
<b>Share of support and governance costs (see note 6)</b>		
Support	96,157	81,731
Governance	888	1,103
	<u>97,045</u>	<u>82,834</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>97,045</u>	<u>82,834</u>

# OSTEOPOROSIS DORSET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 6 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
General charitable activity costs	96,157	-	96,157	81,731	-	81,731
Legal and professional	-	888	888	-	1,103	1,103
	<u>96,157</u>	<u>888</u>	<u>97,045</u>	<u>81,731</u>	<u>1,103</u>	<u>82,834</u>
Analysed between Charitable activities	<u>96,157</u>	<u>888</u>	<u>97,045</u>	<u>81,731</u>	<u>1,103</u>	<u>82,834</u>

Governance costs includes payments of of £888 (2022- £1,103) for independent examination fees.

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>1</u>	<u>1</u>
<b>Employment costs</b>	<b>2023 £</b>	<b>2022 £</b>
Wages and salaries	<u>80,601</u>	<u>75,882</u>

1 employee received employee benefits of more than £60,000 during the year (2022: 1).

### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# OSTEOPOROSIS DORSET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 10 Tangible fixed assets

	<b>Computers and equipment £</b>
<b>Cost</b>	
At 1 April 2022	13,542
Additions	802
	<hr/>
At 31 March 2023	14,344
	<hr/>
<b>Depreciation and impairment</b>	
At 1 April 2022	13,309
Depreciation charged in the year	384
	<hr/>
At 31 March 2023	13,693
	<hr/>
<b>Carrying amount</b>	
At 31 March 2023	651
	<hr/> <hr/>
At 31 March 2022	233
	<hr/> <hr/>

### 11 Debtors

	<b>2023 £</b>	<b>2022 £</b>
<b>Amounts falling due within one year:</b>		
Other debtors	13,607	1,233
	<hr/> <hr/>	<hr/> <hr/>

### 12 Creditors: amounts falling due within one year

	<b>2023 £</b>	<b>2022 £</b>
Accruals and deferred income	33,544	31,414
	<hr/> <hr/>	<hr/> <hr/>

# OSTEOPOROSIS DORSET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### 13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	413,052	77,826	(97,045)	393,833
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 April 2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	447,606	48,280	(82,834)	413,052
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

**OSTEOPOROSIS DORSET**

England & Wales - Charity number 1023507

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# Accounts

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Charity registration number 1023507

**OSTEOPOROSIS DORSET  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

***harrisons***  
chartered accountants

4 Brackley Close  
Bournemouth International Airport  
Christchurch  
Dorset  
BH23 6SE

# OSTEOPOROSIS DORSET

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mrs C Jones  
Dr C Davies  
Dr A Wheldon

**Charity number**

1023507

**Principal address**

11 Shelley Road  
Bournemouth  
Dorset  
BH1 4JQ

**Independent examiner**

Harrisons Chartered Accountants  
4 Brackley Close  
Bournemouth International Airport  
Christchurch  
Dorset  
BH23 6SE

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# OSTEOPOROSIS DORSET

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# OSTEOPOROSIS DORSET

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2022

---

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

##### **Objectives and aims**

Osteoporosis, falls and fractures are inextricably linked. They result in serious consequences for older people, carers and services. The objects of the charity are to reduce the incidence of osteoporotic fracture in Dorset by applying evidence based interventions to specific high risk groups. This will enable the NHS to release resources for re-investment by reducing the number of emergency admissions due to a fall.

The Trustees have given due regard to public benefit when planning the charity's activities, in accordance with Section G3 of the Charity Commission's General Guidance on Public Benefit (January 2008).

##### **Grant making policy**

The charity does not make grants.

#### **Achievements and performance**

##### **Charitable activities**

We successfully made connections between different organisations and services. Working in partnerships to make helpful changes to people's lives with bone health issues.

Osteoporosis Dorset's rubric is prevention through education. Between April 2021 and March 2022 we provided patient support through online meetings as our trustees were providing clinical support to local NHS services; and our nurse led helpline.

Our peer support programmes across Dorset provided evidence based information and supported individuals with bone health issues to 'self care' and remain independent.

We provided specialist input to pan-Dorset NHS multi-agency operational and strategic falls and bone health groups, and Dorset Alliance to prevent falls and promote independence (Dorset APP).

The charities annual medical conference was cancelled due to the COVID-19 pandemic.

All out initiatives are free to attend.

Since March 2022 we have moved our events 'online' due to the Covid-19 pandemic; we continue to provide nurse led helpline services to patients.

##### **Financial review**

The Charity made a deficit for the year of £34,554 (2021 - £34,945).

##### **Reserves policy**

It is the policy of the charity to maintain unrestricted funds which provide sufficient funds to cover management, administration and support costs.

The unrestricted reserves at the end of the year total £413,052 (2021 - £447,606).

##### **Principal funding sources**

The charity receives some funding from the NHS. There are no restrictions on the charity's power to invest.

# OSTEOPOROSIS DORSET

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2022*

---

### **Structure, governance and management**

#### **Governing document**

The charity is controlled by its governing document; a deed of trust dated 7 June 1993, and constitutes an unincorporated charity.

#### **The trustees**

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs C Jones

Dr C Davies

Mrs T Rowett

(Resigned 1 April 2022)

Dr A Wheldon

#### **Recruitment and appointment of new Trustees**

New Trustees are recruited and appointed at the discretion of the existing Trustees.

#### **Organisation**

The Trustees meet quarterly to review research and general matters. The Trustees meet more regularly if required. The charity's strategy was formulated by its Honorary Scientific Committee which consists of local consultant physicians, GPs, dieticians, nurses etc. with a clinical academic interest in osteoporosis.

#### **Induction and training of new Trustees**

Upon appointment new Trustees are provided with an induction pack which contains the Memorandum and Articles of Association, copies of the past three year's financial statements and a copy of the Charity commission's guide on Trustees responsibilities.

#### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees' report was approved by the Board of Trustees.

#### **Mrs C Jones**

Trustee

Dated: 23 January 2023

# OSTEOPOROSIS DORSET

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF OSTEOPOROSIS DORSET

---

I report to the trustees on my examination of the financial statements of Osteoporosis Dorset (the charity) for the year ended 31 March 2022.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Harrisons Chartered Accountants

4 Brackley Close  
Bournemouth International Airport  
Christchurch  
Dorset  
BH23 6SE

Dated: 23 January 2023

# OSTEOPOROSIS DORSET

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2022**

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		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<b>Income from:</b>			
Donations and legacies	3	45,376	46,648
Investments	4	2,904	6,076
		<hr/>	<hr/>
<b>Total income</b>		48,280	52,724
		<hr/>	<hr/>
<b>Expenditure on:</b>			
Charitable activities	5	82,834	87,669
		<hr/>	<hr/>
<b>Net expenditure for the year/ Net movement in funds</b>		(34,554)	(34,945)
Fund balances at 1 April 2021		447,606	482,551
		<hr/>	<hr/>
<b>Fund balances at 31 March 2022</b>		413,052	447,606
		<hr/>	<hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# OSTEOPOROSIS DORSET

## BALANCE SHEET

AS AT 31 MARCH 2022

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	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	9		233		608
<b>Current assets</b>					
Debtors	10	1,233		2,581	
Cash at bank and in hand		443,000		486,075	
		<u>444,233</u>		<u>488,656</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(31,414)</u>		<u>(41,658)</u>	
Net current assets			412,819		446,998
<b>Total assets less current liabilities</b>			<u>413,052</u>		<u>447,606</u>
<b>Income funds</b>					
Unrestricted funds			413,052		447,606
			<u>413,052</u>		<u>447,606</u>

The financial statements were approved by the Trustees on 23 January 2023

Mrs C Jones  
Trustee

# OSTEOPOROSIS DORSET

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

---

#### 1 Accounting policies

##### Charity information

Osteoporosis Dorset is a charity is controlled by its governing document; a deed of trust dated 7 June 1993, and constitutes an unincorporated charity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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 the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# OSTEOPOROSIS DORSET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers and equipment	3 years straight line
-------------------------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# OSTEOPOROSIS DORSET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 3 Donations and legacies

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	£	£
Donations and gifts	728	2,000
Donated goods and services	44,648	44,648
	<u>45,376</u>	<u>46,648</u>

### 4 Investments

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	£	£
Interest receivable	2,904	6,076
	<u>2,904</u>	<u>6,076</u>

### 5 Charitable activities

	<b>Charitable Expenditure</b>	<b>Charitable Expenditure</b>
	<b>2022</b>	<b>2021</b>
	£	£
Share of support costs (see note 6)	81,731	86,685
Share of governance costs (see note 6)	1,103	984
	<u>82,834</u>	<u>87,669</u>

# OSTEOPOROSIS DORSET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 6 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
General charitable activity costs	81,731	-	81,731	86,685	-	86,685
Governance costs	-	1,103	1,103	-	984	984
	<u>81,731</u>	<u>1,103</u>	<u>82,834</u>	<u>86,685</u>	<u>984</u>	<u>87,669</u>
Analysed between Charitable activities	<u>81,731</u>	<u>1,103</u>	<u>82,834</u>	<u>86,685</u>	<u>984</u>	<u>87,669</u>

Governance costs includes payments of of £1,103 (2021- £984) for independent examination fees.

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>1</u>	<u>1</u>
<b>Employment costs</b>	<b>2022 £</b>	<b>2021 £</b>
Wages and salaries	<u>75,882</u>	<u>72,909</u>

1 employee received employee benefits of more than £60,000 during the year (2021: 1).

# OSTEOPOROSIS DORSET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 9 Tangible fixed assets

#### Computers and equipment

£

#### Cost

At 1 April 2021

13,192

Additions

350

At 31 March 2022

13,542

#### Depreciation and impairment

At 1 April 2021

12,584

Depreciation charged in the year

725

At 31 March 2022

13,309

#### Carrying amount

At 31 March 2022

233

At 31 March 2021

608

### 10 Debtors

2022

2021

#### Amounts falling due within one year:

£

£

Other debtors

1,233

2,581

### 11 Creditors: amounts falling due within one year

2022

2021

£

£

Accruals and deferred income

31,414

41,658

### 12 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

**OSTEOPOROSIS DORSET**

England & Wales - Charity number 1023507

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# Accounts

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**OSTEOPOROSIS DORSET  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2021**



4 Brackley Close  
Bournemouth International Airport  
Christchurch  
Dorset  
BH23 6SE

# OSTEOPOROSIS DORSET

## LEGAL AND ADMINISTRATIVE INFORMATION

---

**Trustees**

Mrs C Jones  
Dr C Davies  
Mrs T Rowett  
Mr A Wheldon

**Charity number**

1023507

**Principal address**

11 Shelley Road  
Bournemouth  
Dorset  
BH1 4JQ

**Independent examiner**

Harrisons Chartered Accountants  
4 Brackley Close  
Bournemouth International Airport  
Christchurch  
Dorset  
BH23 6SE

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# OSTEOPOROSIS DORSET

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# OSTEOPOROSIS DORSET

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 MARCH 2021**

---

The trustees present their annual report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

### **Objectives and activities**

#### **Objectives and aims**

Osteoporosis, falls and fractures are inextricably linked. They result in serious consequences for older people, carers and services. The objects of the charity are to reduce the incidence of osteoporotic fracture in Dorset by applying evidence based interventions to specific high risk groups. This will enable the NHS to release resources for re-investment by reducing the number of emergency admissions due to a fall.

The Trustees have given due regard to public benefit when planning the charity's activities, in accordance with Section G3 of the Charity Commission's General Guidance on Public Benefit (January 2008).

#### **Grant making policy**

The charity does not make grants.

### **Achievements and performance**

#### **Charitable activities**

We successfully made connections between different organisations and services. Working in partnerships to make helpful changes to people's lives with bone health issues.

Osteoporosis Dorset's rubric is prevention through education. Between April 2020 and March 2021 we provided patient support through online meetings as our trustees were providing clinical support to local NHS services; and our nurse led helpline.

Our peer support programmes across Dorset provided evidence based information and supported individuals with bone health issues to 'self care' and remain independent.

We provided specialist input to pan-Dorset NHS multi-agency operational and strategic falls and bone health groups, and Dorset Alliance to prevent falls and promote independence (Dorset APP).

The charities annual medical conference was cancelled due to the COVID-19 pandemic.

All out initiatives are free to attend.

Since March 2021 we have moved our events 'online' due to the COVID-19 pandemic; we continue to provide nurse led helpline services to patients.

#### **Financial review**

The Charity made a deficit for the year of £34,945 (2020 - £45,182).

#### **Reserves policy**

It is the policy of the charity to maintain unrestricted funds which provide sufficient funds to cover management, administration and support costs.

The unrestricted reserves at the end of the year total £447,606 (2020 - £482,551).

#### **Principal funding sources**

The charity receives some funding from the NHS. There are no restrictions on the charity's power to invest.

---

# OSTEOPOROSIS DORSET

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

---

### **Structure, governance and management**

#### **Governing document**

The charity is controlled by its governing document; a deed of trust dated 7 June 1993, and constitutes an unincorporated charity.

#### **The trustees**

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs C Jones

Dr C Davies

Mrs T Rowett

Mrs L Perkins

Mr A Wheldon

(Resigned 31 March 2021)

#### **Recruitment and appointment of new Trustees**

New Trustees are recruited and appointed at the discretion of the existing Trustees.

#### **Organisation**

The Trustees meet quarterly to review research and general matters. The Trustees meet more regularly if required. The charity's strategy was formulated by its Honorary Scientific Committee which consists of local consultant physicians, GPs, dieticians, nurses etc. with a clinical academic interest in osteoporosis.

#### **Induction and training of new Trustees**

Upon appointment new Trustees are provided with an induction pack which contains the Memorandum and Articles of Association, copies of the past three year's financial statement and a copy of the Charity commission's guide on Trustees responsibilities.

#### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees' report was approved by the Board of Trustees.

#### **Mrs C Jones**

Trustee

Dated: 28 January 2022

# OSTEOPOROSIS DORSET

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OSTEOPOROSIS DORSET

---

I report to the trustees on my examination of the financial statements of Osteoporosis Dorset (the charity) for the year ended 31 March 2021.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act;  
or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Harrisons Chartered Accountants

4 Brackley Close  
Bournemouth International Airport  
Christchurch  
Dorset  
BH23 6SE

Dated: 28 January 2022

# OSTEOPOROSIS DORSET

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2021**

---

		Unrestricted funds	Unrestricted funds
		2021	2020
	Notes	£	£
<b><u>Income from:</u></b>			
Donations and legacies	3	46,648	50,788
Investments	4	6,076	7,143
		<hr/>	<hr/>
<b>Total income</b>		52,724	57,931
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Charitable activities	5	87,669	103,113
		<hr/>	<hr/>
<b>Net expenditure for the year/ Net movement in funds</b>		(34,945)	(45,182)
Fund balances at 1 April 2020		482,551	527,733
		<hr/>	<hr/>
<b>Fund balances at 31 March 2021</b>		447,606	482,551
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# OSTEOPOROSIS DORSET

## BALANCE SHEET

AS AT 31 MARCH 2021

---

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	9		608		1,398
<b>Current assets</b>					
Debtors	10	2,581		15,004	
Cash at bank and in hand		486,075		498,252	
		<u>488,656</u>		<u>513,256</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(41,658)</u>		<u>(32,103)</u>	
Net current assets			446,998		481,153
<b>Total assets less current liabilities</b>			<u>447,606</u>		<u>482,551</u>
<b>Income funds</b>					
Unrestricted funds			447,606		482,551
			<u>447,606</u>		<u>482,551</u>

The financial statements were approved by the Trustees on 28 January 2022

Mrs C Jones  
Trustee

# OSTEOPOROSIS DORSET

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2021

---

#### 1 Accounting policies

##### Charity information

Osteoporosis Dorset is a charity is controlled by its governing document; a deed of trust dated 7 June 1993, and constitutes an unincorporated charity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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 the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# OSTEOPOROSIS DORSET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers and equipment	3 years straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

# OSTEOPOROSIS DORSET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2021</b>	2020
	£	£
Donations and gifts	2,000	6,000
Legacies receivable	-	140
Donated goods and services	44,648	44,648
	<u>46,648</u>	<u>50,788</u>

### 4 Investments

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2021</b>	2020
	£	£
Interest receivable	6,076	7,143
	<u>6,076</u>	<u>7,143</u>

### 5 Charitable activities

	<b>Charitable Expenditure</b>	<b>Charitable Expenditure</b>
	<b>2021</b>	<b>2020</b>
	£	£
Share of support costs (see note 6)	86,685	102,117
Share of governance costs (see note 6)	984	996
	<u>87,669</u>	<u>103,113</u>

# OSTEOPOROSIS DORSET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 6 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
General charitable activity costs	86,685	-	86,685	102,117	-	102,117
Governance costs	-	984	984	-	996	996
	<u>86,685</u>	<u>984</u>	<u>87,669</u>	<u>102,117</u>	<u>996</u>	<u>103,113</u>
Analysed between Charitable activities	<u>86,685</u>	<u>984</u>	<u>87,669</u>	<u>102,117</u>	<u>996</u>	<u>103,113</u>

Governance costs includes payments of of £984 (2020- £996) for independent examination fees.

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 8 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	<u>1</u>	<u>1</u>
<b>Employment costs</b>	<b>2021 £</b>	<b>2020 £</b>
Wages and salaries	<u>72,909</u>	<u>75,829</u>

1 employee received employee benefits of more than £60,000 during the year (2020: 1).

# OSTEOPOROSIS DORSET

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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<b>9 Tangible fixed assets</b>		<b>Computers and equipment</b>
		<b>£</b>
<b>Cost</b>		
At 1 April 2020		13,192
		<hr/>
At 31 March 2021		13,192
		<hr/>
<b>Depreciation and impairment</b>		
At 1 April 2020		11,794
Depreciation charged in the year		790
		<hr/>
At 31 March 2021		12,584
		<hr/>
<b>Carrying amount</b>		
At 31 March 2021		608
		<hr/> <hr/>
At 31 March 2020		1,398
		<hr/> <hr/>
<b>10 Debtors</b>		
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Other debtors	2,581	15,004
	<hr/> <hr/>	<hr/> <hr/>
<b>11 Creditors: amounts falling due within one year</b>		
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	41,658	32,103
	<hr/> <hr/>	<hr/> <hr/>
<b>12 Related party transactions</b>		

There were no disclosable related party transactions during the year (2020 - none).