

# **DORSET HEALTHCARE CHARITABLE FUND**

A registered charity  
(Registered No. 1056550)

## **ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 JANUARY 2024**



ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 31 JANUARY 2024

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## REFERENCE AND ADMINISTRATIVE DETAILS

**Charity registration number:** 1056550

**Principal & Registered Office of Charity:**

Sentinel House  
Nuffield Industrial Estate  
Poole  
Dorset  
BH17 0RB

**Bankers:**

Lloyds Bank PLC  
45-47 Christchurch Road  
Bournemouth  
BH1 1ED

**Bankers:**

Barclays Bank PLC  
Ground Floor County Gates  
300 Poole Road  
Bournemouth  
BH12 1AZ

**Independent Examiners:**

TC Group  
10 Bridge Street  
Christchurch  
Dorset  
BH23 1EF

**Internal Auditors:**

BDO LLP  
Arcadia House, Maritime Walk  
Ocean Village, Southampton  
Hampshire  
SO14 3TL

Dorset HealthCare University NHS Foundation Trust (the Foundation Trust) is the Corporate Trustee of Dorset HealthCare Charitable Fund governed by the laws applicable to Trusts, principally the Trustee Act 2000 and the Charities Act 2011. The Foundation Trust Board has responsibility for overseeing the administration of the charity acting as the Corporate Trustee. The members of the Foundation Trust Board who served during the last two financial years were as follows:

**Corporate Trustee members:**

David Clayton-Smith	Joint Trust Chair (from 1 May 2023)
Chris Hearn	Joint Chief Financial Officer (from 1 February 2024)
Nicola Plumb	Joint Chief People Officer and Director of Strategy (from 1 March 2014, Joint Officer from 01 Feb 2024)

**Trust Board members current:**

David Clayton-Smith	Joint Trust Chair (from 1 May 2023)
Matthew Bryant	Joint Chief Executive Officer (from 1 April 2023)
Dawn Dawson	Joint Chief Nursing Officer (from 1 April 2018, Joint Officer from April 2024)
Tristan Phillips	Non Executive Director (from 1 July 2019)
Steven Peacock	Non Executive Director (from 1 March 2020)
Sir David Haslam CBE	Non Executive Director (from 1 October 2020)
Andreas Haimboeck-Tichy	Non Executive Director (from 1 October 2020)
Suresh Ariaratnam	Non Executive Director (from 1 September 2022)
Frances West	Non Executive Director (from 1 September 2022)
Prof Faisal Sethi	Chief Medical Officer (from October 2020)
Nicola Plumb	Joint Chief People Officer and Director of Strategy (from 1 March 2014, Joint Officer from 01 Feb 2024)
Kristin Dominy	Chief Operating Officer/Deputy Chief Executive Officer (from 1 April 2020)
Chris Hearn	Joint Chief Financial Officer (from 1 February 2024)
Nick Johnson	Joint Chief Strategy, Transformation and Partnerships Officer (from 1 February 2024)
Jenny Horrabin	Joint Executive Director of Corporate Affairs (from 11 March 2024)

**Trust Board members past:**

Andy Willis	Trust Chair (from 24 March 2017 - 30 April 2023)
Matthew Metcalfe	Chief Finance Officer (from 5 Sept 2016 - 31 March 2023)
Cara Southgate	Acting Chief Nursing Officer (from 1 May 2022 - 30 April 2023)
Dawn Dawson	Acting Chief Executive (from 1 May 2022 - 30 April 2023)

Many of our Executive Directors are in joint posts with Dorset County Hospital



## Trustees' Annual Report

The Corporate Trustee presents the Charitable Funds Annual Report together with the Independently Examined Financial Statements for the year ended 31 January 2024. The prior year was the year to 31 January 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" FRS102 (1a) in preparing the annual report and financial statements of the charity.

The Charity's Annual Report and Financial Statements for the year ended 31 January 2024 have been prepared by the Corporate Trustee in accordance with the accounting policies set out in the notes to the financial statements on page 15 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 financial statements in accordance with the Financial Reporting Standard FRS102 (1a).

### Trustees of the Charity

The Board of Directors of the Foundation Trust are the Charity's trustees for the purpose of charity law. The Trustees who have served during the year and since the year end are noted on page 1.

### Objectives

Dorset HealthCare Charitable Fund is an independent registered charity. It exists to raise funds and receive donations for the benefit of the patients and staff of Dorset HealthCare University NHS Foundation Trust. We are a trustee body independent from the Foundation Trust but work for the benefit of the patients, their families and the staff.

**The Charity's main objective is to hold the fund upon trust to apply the income for any charitable purpose or purposes relating to the provision of health and social care. This includes social care services; particularly in relation to services provided on or behalf of (but in no way limited to) Dorset HealthCare University NHS Foundation Trust.**

The Charity secures funding from fundraising, donations, grants and legacies received from patients, their relatives, the general public and other organisations to be able to enhance the service provided and environment in which care is provided.

The fund benefits a wide range of patients in hospitals, day centres, clinics and within their own home including older people, children, those with mental health problems, those recovering from operations, as well as people with physical and sensory difficulties and those who have learning disabilities.

Staff also benefit from the fund which is used for staff appreciation, team building and the improvement of staff facilities and wellbeing as well as the education of staff by providing training over and above normal NHS standards. This enhanced training benefits both staff and patients. In September 2021 a Staff Support Group was created in recognition of staff hardship. Since inception it has paid out £22k to 63 staff in need.



## Trustees' Annual Report continued

### Public Benefit

The Charity Trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission. The Trustees:

- must act reasonably and prudently in all matters relating to the Charity;
- must protect the Charity and act in the best interests of the Charity;
- should fully discuss and agree the annual accounts and annual report;
- ensure the income and property of the Charity is applied for the purposes set out in the Governing Document;
- ensure that good policies are in place and are followed to ensure that the systems of control are rigorous and that the systems of control are well monitored;
- annually review policies and investments and method of investment;
- take proper professional advice when necessary;
- must ensure that the way in which the Charity is administered is not open to abuse by unscrupulous persons;

## Structure

### Governance

Dorset HealthCare Charitable Fund was established by a Declaration of Trust dated April 1996. The objects being for any charitable purpose(s) relating to the provision of health and social care in relation to (although no way limited to) services provided by or on behalf of Dorset HealthCare University NHS Foundation Trust.

The Board of Directors, acting as the Corporate Trustee, review risk via the results of any audits undertaken by both the Internal Auditors and Independent Reviewers. The Internal Audit reports are presented to the Trust's Audit Committee and any significant risks are entered onto the Corporate and/or Operational Risk Registers. No significant risks were identified during the year under review. See also the Independent Examiners' Report to the Trustees of Dorset HealthCare Charitable Fund on page 12. The Trustees are satisfied that there are systems in place to reduce and mitigate the exposure of the Charity to any significant risks.

The Chair and Non-Executive Directors are appointed by the Board of Governors of the Foundation Trust.

The Corporate Trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objects of each fund. The authority to spend funds has been delegated to service managers within limits agreed by the Trust Board.

### Management

The Corporate Trustee is responsible for overseeing the administration of the charity. The finance directorate of Dorset HealthCare University NHS Foundation Trust has been given the responsibility for the administration of the fund accounts and reports to the Board twice a year. The Joint Chief Finance Officer has responsibility for ensuring that full accounting records are maintained and that devolved decision making or delegated arrangements are in accordance with the policies and procedures governing the Charity.

## Structure continued

### Management

The charitable funds available for spending are allocated to service managers, with each allocation managed by use of a designated fund within the general unrestricted fund. This is intended to ensure funds are spent in a way which respects the wishes of our generous donors and benefactors. Where funds are received with specific restriction set by the donor, a new restricted fund is established.

The delegated limits for expenditure below £10k requires the approval of the Fund Manager. Expenditure above £10k and up to £50k requires the approval of the Service Director (or nominated Deputy). Expenditure of £50k or more requires the approval of the Joint Chief Finance Officer and the Service Director (or nominated Deputy).

The Trustees consider themselves to be the only key management personnel.

### Risk Management

Key risk areas include fraud and over commitments of funds. Procedures and policies have been established to mitigate these risks.

Dorset HealthCare Charitable Fund also engages with the internal auditor to periodically carry out reviews and report any areas of weakness. Improvements to processes are implemented as required and deemed reasonable.

## Reserves Policy

The reserves policy consists of:

- an expectation that income in each individual fund will be spent within 18 months of receipt unless it is being accumulated for a specific purpose.
- no individual fund should hold a permanent balance of more than £25k during a three month consecutive period unless, as above, the funds are being accumulated for a specific project.
- funds with more than £50k require expenditure plans to be submitted to the Corporate Trustee.

The reserves total £645k. There are four funds in year over £25k. However, in some cases appropriate expenditure has not yet been identified. This has led to an accumulation of reserves. These reserves will be spent on future appropriate expenditure as and when it is identified.

There is a restricted fund relating to a legacy left by the Reverend Buckland to be used for any charitable purpose relating to the benefit of Occupational Therapy and the Rehabilitation Assessment units.

Amounts for Kings Park Hospital (£31k), NHS Charities Together Development grants for the establishment of Volunteers Partnerships (£26k) and the development of the Charity (£29k) all contribute to the reserves figure. Further details on these are included in note 13.

The NHS Charities Together Grant with £46k left for recovery is also detailed in note 13.



## Reserves Policy continued

There are two funds with a balance over £50k. These are:

Wimborne Hospital designated fund - £247k

This is a designated pot to be used for the benefit of Wimborne Hospital. This hospital has a high level of support from the local community and is regularly in receipt of legacy donations. The staff at Wimborne use this fund as and when they identify either a staff, patient or building requirement.

Blandford Hospital designated fund - £56k

Blandford Hospital was notified of a large legacy of £27k in 2022/23 which was received in the 2023/24 year.

## Treasury Management Policy

The Fund invests £100k with HM Treasury, which previously gave a return of between 0.38% to 0.39%, resulting in a small balance in previous years. This has realised a return of £8K on an increased rate of between 4.54% and 5.34%.

The Charitable Fund spending principle is to spend funds within 18 months therefore only short term investments are made to maximise balances held but at low risk.

The Treasury Management policy states:

- surplus cash can be invested for a period of up to 6 months.
- potential risks to the reputation of the Trust that may come from an involvement with deposits in the commercial sector must be minimised.
- cash is only deposited in "safe harbour" deposits. These are low risk and high liquidity investments. They are deposited with permitted institutions which meet recognised rating agency criteria.



## Review of the Activities, Achievements and Performance of the Charitable Funds in 2023/24

### Activities and Achievements

The Charitable Fund spent £159k on activities and purchases (excluding support costs) to meet the Charity's objectives in the year (£464k in 2022/23 which included the finalisation of the Xray Department at Wimborne Hospital). A highlight of these include:

### Sexual Health Outreach Projects

Funded by a Dorset Community Grant, the Dorset Working Women's Project provided intensive support to 10 women involved in street work. This outreach was in conjunction with other organisations such as St Mungo's. Once accommodation was available the service supported the women with essential supplies and help moving in followed by continual support to stay in their accommodation. The supplies included a dressing gown, pyjamas, slippers, socks and underwear, towels, washing powder and toiletries. The women were encouraged to attend the service drop ins to add some structure to their routines.



The Asda Foundation provided funding that is used for food and hot drinks during night time shifts. The women the service meet are all profoundly under-nourished and are given nutritious snacks, a piece of fruit and a hot drink which may be the only food they have all day. It also encourages the women, who may be new and therefore more vulnerable, to engage with the service. Part of the funding is used to offer mobile phones which are essential so a robust risk management response can be co-ordinated to ensure women are supported to access housing and drug services. Welcome packs of essential supplies are given to women involved in street sex work when they are housed which includes toiletries and essential clothing such as underwear and night wear.



## Review of the Activities, Achievements and Performance of the Charitable Funds in 2023/24 continued

### Patient Welfare

Direct patient welfare expenditure for the period totalled £89k (£406k in 2022/23 which included the refurbishment of the Xray Department at Wimborne) excluding support costs. The £89k includes the purchase of equipment and/or refurbishment to Wards and Units to provide a better patient experience (note 5). Funds are mainly used to provide additional facilities, or extras, to make the patients' stay more comfortable. These funds make it possible to purchase certain special items which otherwise could not be provided from Dorset HealthCare University NHS Foundation Trust's existing revenue or capital budgets.

### Staff Education and Welfare

Staff education and welfare expenditure for the year excluding support costs totalled £70k (£58k in 2022/23). These costs were incurred to improve staff facilities and for staff development and also represent NHS Charities Together monies being spent to support and thank staff. This includes funding ongoing Health and Wellbeing posts to enhance staff welfare within the Trust.

Staff were able to attend external training courses which provided higher level of teaching for the benefits of our patients. This included courses in palliative care and cancer care. Other funds were donated towards staff events and other morale and team building events.

### Other charitable spend included:

- cookery groups for patients;
- the King's Coronation and other celebrations for patients and staff;
- Christmas gifts for patients hospitalised over Christmas;
- climbing activities for young people;
- hot food and drinks for people working in the night time economy in areas of deprivation;
- International Nurses Day and NHS 75th birthday celebrations;
- team days for staff and training courses for staff;
- health and wellbeing posts to benefit and enhance Dorset HealthCare staff wellbeing;
- aprons for Bright Bean Cafe;
- medical equipment;
- specialised cutlery for patients;
- a karaoke machine for Melstock Ward;
- benches and furniture for other Trust sites with garden areas;
- furniture, carpeting and redecoration at Wimborne Hospital;

## Living Well with Brain Injury Day



The Acquired Brain Injury Service held a Living Well with Brain Injury day in March 2023. The day was for current and past patients to learn more about keeping the brain healthy and to try out some wellbeing activities. The day included art and music therapy, talks and information stalls and a yoga instructor and was well received by staff and patients.





## Review of the Activities, Achievements and Performance of the Charitable Funds in 2023/24

### Forston Wellness Garden



Funded by a grant from NHS Charities Together, a wellness garden was created at Forston Clinic, near Dorchester, which is designed to aid patient and staff mental wellbeing.

The area features seating, wind chimes, bird tables and a host of different plants and shrubs to help people get the most out of the calm, natural setting.

It's used for therapeutic activities and educational classes, but primarily as a place where patients, visitors and staff alike can relax and re-energise.






## Our Future Plans

The Charitable Fund makes plans in line with the direction and strategy of the Foundation Trust to ensure funds are being spent effectively.

The following provides a summary of what we have spend and also the future spending plans for the NHS Charities Together funds:

# NHS Charities Together funds


What we received and  
how we're using the funds




**Dorset HealthCare  
University**  
NHS Foundation Trust

Total year spend **£77k**


Staff health and wellbeing (HWB) champions
**£35k**




Hundreds of HWB champions attended engagement events



1 admin role funded for a further 12 months to support the HWB champions



360 HWB champions in total across the Trust (July 24)



Winter Wellbeing Tour took wellbeing info (and free hot drinks!) to 32 of our main sites



Health and wellbeing spaces
**£16k**

New spaces completed or being created at:

- Hahnemann House, Bournemouth
- Our learning and development site at West Moors
- Weymouth Hospital

Wellness garden
**£26k**


A wellness garden was created for patients and staff at Melstock Ward, Forston Clinic.


Future projects

Funded by NHS Charities Together

**£28k**



for a project to support more older people to volunteer with us and strengthen links with our local communities.



Further work is planned for our wellness rooms at Nightingale Hospital, Pebble Lodge, Grenville House (Steps2Wellbeing service) and Bridport Hospital.



## Our Future Plans continued

Future plans are financed by either fund reserves or new donations, legacies or grant income.

Future spend will be reflective of the future needs of the services provided or carried out on behalf of the Foundation Trust and the supporting community.

Spending plans are requested on a regular basis from all service managers who hold funds.

Current and ongoing spending plans include:

Wellbeing spaces at Nightingale House, Grenville House, Pebble Lodge and Bridport Hospital; the completion of the wellness garden at Forston Clinic and a wellbeing post to administer the delivery of a wellbeing programme for staff.

Funds of £28k have been received for a Volunteers Partnership project which will improve links between Dorset HealthCare Charitable Fund and the very valued contributions of the various League of Friends which support our local hospitals and services. This project is currently at planning stage.

## Review of the Finances of the Charitable Funds in 2023/24

Total income increased by £71k to £250k in year (2022/23 increase of £70k). As in previous years there has been high legacy income and the Charity has benefitted from NHS Charities Together funds. Grants from NHS Charities Together in 2023/24 realised £87k. Legacies in year totalled £105k (2022/23 £84K) and additionally over 130 donations were made totalling £50k (2022/23 £30k). Investment income increased to £8k as investment resumed (2022/23 £1k) and interest earned on the Fund's bank account increased.

Total expenditure decreased by £303k to £192k in year (2022/23 increase of £298k due to the refurbishment of Wimborne Xray Department). A total of £159k (2022/23 £464k) was spent directly on charitable activities, a breakdown of which can be seen in note 5. In order to manage the charity £33k (2022/23 £31k) was spent on support costs.

Total net gain of £58k (2022/23 deficit of £316k) was added to the brought forward net assets of £587k resulting in total net assets at the end of 2023/24 of £645k. Spend was steady in 2023/24 but significantly lower than in 2022/23 due to that year being high in part because of the Wimborne Xray refurbishment.

The charity relies on donations, grants and legacies as its main source of income. While the charity has not previously fundraised, in 2022/23 some fundraising began. In 2023/24 a running event was held and funds were raised for the Staff Support Group. Further activity and a fundraising strategy is planned for future years.

In past years funds have always more than exceeded total annual running costs.

## Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

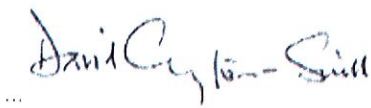
The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By Order of the Trustee

Signed:



... Date

02 October 2024 |

David Clayton-Smith, Joint Chair of the Corporate Trustee



## Independent Examiners' Report to the Trustees of Dorset HealthCare Charitable Fund

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 January 2024 which are set out on pages 1 to 26.

### Responsibilities and basis of report

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

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

### Independent examiner's statement

I have completed my examination. I confirm that no material 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 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts 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 accounts to be reached.

Signed:



Dean Pullen FCCA  
For and on behalf of  
TC Group  
10 Bridge Street  
Christchurch  
Dorset  
BH23 1EF

Date

13/11/24

## *A BIG THANK YOU...*

On behalf of the patients and staff who have benefited from the donations and legacies received, the Dorset HealthCare Charitable Fund would like to thank everyone who has made charitable donations.

In addition a special thanks to those individuals, both staff of Dorset HealthCare University Foundation Trust and external supporters who have invested their time to drive forward a charitable scheme.



## Statement of Financial Activities for the year ended 31 January 2024

	Note	Unrestricted funds	Restricted funds	2023/24 Total funds	2022/23 Total funds
		£000	£000	£000	£000
<b>Income from:</b>					
Donations and legacies	3	122	33	155	114
Grants	3	0	87	87	64
Investments	4	5	3	8	1
<b>Total income</b>		<b>127</b>	<b>123</b>	<b>250</b>	<b>179</b>
<b>Expenditure from:</b>					
Charitable activities	5	(79)	(113)	(192)	(495)
<b>Total expenditure</b>		<b>(79)</b>	<b>(113)</b>	<b>(192)</b>	<b>(495)</b>
<b>Net income/(expenditure)</b>		<b>48</b>	<b>10</b>	<b>58</b>	<b>(316)</b>
<b>Transfers between funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net movement in funds</b>		<b>48</b>	<b>10</b>	<b>58</b>	<b>(316)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	13	389	198	587	903
<b>Total funds carried forward</b>	<b>13</b>	<b>437</b>	<b>208</b>	<b>645</b>	<b>587</b>



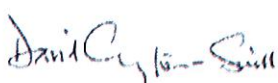
### Statement of Financial Position for the year ended 31 January 2024

	Note	Unrestricted funds	Restricted funds	2023/24 Total funds	2022/23 Total funds
		£000	£000	£000	£000
<b>Current assets:</b>					
Debtors	10	1	1	2	27
Cash and cash equivalents	11	445	217	662	572
<b>Total current assets</b>		<b>446</b>	<b>218</b>	<b>664</b>	<b>599</b>
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	12	(6)	(13)	(19)	(12)
<b>Net current assets/(liabilities)</b>		<b>440</b>	<b>205</b>	<b>645</b>	<b>587</b>
<b>Total net assets/(liabilities)</b>		<b>440</b>	<b>205</b>	<b>645</b>	<b>587</b>
<b>The funds of the charity:</b>					
Restricted Funds	13	0	205	205	198
Unrestricted Funds	13	440	0	440	389
<b>Total charity funds</b>		<b>440</b>	<b>205</b>	<b>645</b>	<b>587</b>

The notes at pages 16 to 26 form part of these accounts.

The financial statements were approved and authorised for issue by the Board on

Signed on behalf of the Board of Trustees

Signed: 

David Clayton-Smith, Joint Chair of the Corporate Trustee

Date: **02 October 2024**

Charity registration number: 1056550

## Notes to the Financial Statements

### 1 Summary of accounting policies

#### 1.1 General information and basis of preparation

Dorset HealthCare Charitable Fund is a charity in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principle activities are detailed in the Trustees Annual Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £000.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### 1.2 Statement of Compliance

These financial statements have been prepared in compliance with the provisions of FRS102 section 1a, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

#### 1.3 Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds which are either set aside to be used for specific purposes or which reflect non-binding wishes of donors.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

The major funds held in each of these categories are disclosed in note 13.



## Notes to the Financial Statements

### 1.4 Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity, however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed. If the details of the amount are confirmed after the reporting period but prior to the accounts being authorised for issue then the legacy will be treated as an adjusting post reporting date event and accrued as income, if material.

In terms of the Charity accounts legacies left to Hospitals or services are treated as designated (unrestricted) funds unless there is a specific restriction imposed on the Charity by the terms of the Will in which case they are treated as restricted funds.

Investment income is earned by depositing cash for investment purposes to earn interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method.

### 1.5 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Expenditure on charitable activities includes costs incurred in relation to the charitable operations including support and governance costs apportioned to the charitable activities.

## Notes to the Financial Statements

### 1.6 Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to the cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. All overheads have been allocated on an expenditure proportion basis.

Details of these costs is included in note 5.

### 1.7 Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

### 1.8 Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments, held in an interest bearing account.

### 1.9 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

### 1.10 Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.



DORSET HEALTHCARE CHARITABLE FUND - ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 31 JANUARY 2024

Notes to the Financial Statements

2 Prior year comparatives by type of fund

The primary statements provide prior year comparatives in total; this note provides prior period comparatives for the Statement of Financial Activities and the Statement of Financial Position for the two types of funds the charity manages.

2.1 Statement of Financial Activities for the year ended 31 January 2023

	Unrestricted funds	Restricted funds	2022/23 Total funds
	£000	£000	£000
<b>Income from:</b>			
Donations and legacies	98	16	114
Grants	0	64	64
Investments	1	0	1
<b>Total incoming resources</b>	<b>99</b>	<b>80</b>	<b>179</b>
<b>Expenditure on:</b>			
Charitable activities	(98)	(397)	(495)
<b>Total expenditure</b>	<b>(98)</b>	<b>(397)</b>	<b>(495)</b>
<b>Net movement in funds</b>	<b>1</b>	<b>(317)</b>	<b>(316)</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	388	515	903
<b>Total funds carried forward</b>	<b>389</b>	<b>198</b>	<b>587</b>

2.2 Statement of Financial Position for the year ended 31 January 2023

	Unrestricted funds	Restricted funds	2022/23 Total funds
	£000	£000	£000
<b>Current Assets:</b>			
Debtors	27	0	27
Cash at bank and in hand	370	202	572
<b>Total Current Assets</b>	<b>397</b>	<b>202</b>	<b>599</b>
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	(8)	(4)	(12)
<b>Net current assets/(liabilities)</b>	<b>389</b>	<b>198</b>	<b>587</b>

## Notes to the Financial Statements

### 3 Income from donations and legacies

	Unrestricted funds £000	Restricted funds £000	2023/24 £000	2022/23 £000
Donations	17	33	50	30
Legacies	105	0	105	84
Grants	0	87	87	64
	<b>122</b>	<b>120</b>	<b>242</b>	<b>178</b>

### 4 Income from investments

	Unrestricted funds £000	Restricted funds £000	2023/24 £000	2022/23 £000
Interest - deposits	5	3	8	1
	<b>5</b>	<b>3</b>	<b>8</b>	<b>1</b>

### 5 Analysis of charitable expenditure

	Charitable activity £000	Support costs £000	2023/24 £000	2022/23 £000
Purchase of new equipment	18	4	22	9
Building and refurbishment	60	12	72	383
Staff education and welfare	70	15	85	78
Patient welfare	11	2	13	25
	<b>159</b>	<b>33</b>	<b>192</b>	<b>495</b>

The basis for allocating support costs is by number of transactions processed to more accurately reflect the support time and resources used.

Patient welfare has attracted proportionally higher support costs due to the amount of transactions involved but at smaller expenditure cost. Building and Refurbishment expenditure is much reduced in year as in 2022/23 spending included a large £350k legacy that was given for the refurbishment of the X-Ray department at Wimborne Hospital. Now that this is completed the spending trend has reverted to in line with spending in previous years.

Of the above support costs £12k were attributable to restricted funds (2022/23 £13k). The decrease is due to buildings and refurbishments and purchase of new equipment transactions, many of which came from restricted funds, attracting a lower support cost as this included fewer transactions but higher amounts.



## Notes to the Financial Statements

### 6 Allocation of support costs and governance costs

Support costs are allocated between fundraising activities and charitable activities. Governance costs are those support costs which relate to the strategic and day to day management of the charity.

The bases of allocation used are as follows:

Support cost	Charitable activities £000	Total 2023/24 £000	Total 2022/23 £000
Internal Audit	1	1	1
External Independent Review	4	4	3
<b>Governance Total</b>	<b>5</b>	<b>5</b>	<b>4</b>
Financial administration	24	24	24
Telephone/postage/stationery	2	2	1
Computer expenses	2	2	2
<b>Total</b>	<b>33</b>	<b>33</b>	<b>31</b>

	Unrestricted funds	Restricted funds	Total 2023/24	Total 2022/23
Charitable activities	21	12	33	31
	<b>21</b>	<b>12</b>	<b>33</b>	<b>31</b>

### 7 Independent examiners remuneration

The estimated independent examiners remuneration of £4k (2022/23 - £3k) relates to the independent examination of the financial statements by our external reviewers.

### 8 Trustees' and key management personnel remuneration and expenses

The Trustees and key management personnel neither received nor waived any remuneration during the year 2023/24 (2022/23 - £nil).

No Trustees are accruing pension arrangements (2022/23 - £nil).

The Trustees did not have any expenses reimbursed during the year (2022/23 - £nil).

## Notes to the Financial Statements

### 9 Staff cost and employee benefits

For the 2023/24 year the charitable fund did not employ any staff (2022/23 - nil).

Staff are not directly employed by the Charitable Fund. Staff of Dorset HealthCare University NHS Foundation Trust have responsibility for the day to day running of the Charitable Fund and the time spent on this work is recharged to the Charity on a monthly basis.

### 10 Debtors

	2023/24	2022/23
	£000	£000
Other debtors	1	27
Prepayments and accrued income	1	0
	<u>2</u>	<u>27</u>

### 11 Analysis of cash and cash equivalents

	2023/24	2022/23
	£000	£000
Cash in hand	562	472
Cash on deposit	100	100
	<u>662</u>	<u>572</u>

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

	2023/24	2022/23
	£000	£000
Accruals	19	12
	<u>19</u>	<u>12</u>



## Notes to the Financial Statements

### 13 Fund reconciliation

	Balance at start date	Transfer	Income	Expenditure	Balance at end date
	£000	£000	£000	£000	£000
<b>Unrestricted and designated funds:</b>					
<b>Designated funds</b>					
Wimborne Hospital fund	197	0	93	(43)	247
Blandford Hospital	59	0	1	(4)	56
New Wave fund	34	0	0	(1)	33
Other immaterial designated funds (42 funds)	86	3	25	(21)	93
<b>Unrestricted funds</b>					
NHS Charities Together Initial Funding	10	0	0	(10)	0
General funds	3	0	8	(0)	11
<b>Total unrestricted and designated funds</b>	<b>389</b>	<b>3</b>	<b>127</b>	<b>(79)</b>	<b>440</b>
<b>Restricted</b>					
Buckland Fund	7	0	0	(0)	7
Swanage Hospital	11	0	0	(1)	10
Swanage Hospital Training LoF	5	0	0	(2)	3
Oncology Service	7	0	0	(3)	4
Dorset Working Women's Project	5	0	1	(2)	4
Pebble Lodge	6	(3)	1	(2)	2
Wimborne Bullows A&E Eyes	2	0	0	(0)	2
Kings Park Hospital	32	0	0	(1)	31
NHS Charities Together - COVID	11	0	0	(9)	2
NHS Charities Together - Recovery	51	0	56	(61)	46
NHS Charities Together Volunteers Partnership	27	0	0	(1)	26
NHS Charities Together - Development Grant	0	0	30	(1)	29
District Nurses Bournemouth North	4	0	0	0	4
Bridport COVID crowd funding	3	0	0	(2)	1
Other immaterial restricted funds (42 funds)	27	0	35	(28)	34
<b>Total Restricted Funds</b>	<b>198</b>	<b>(3)</b>	<b>123</b>	<b>(113)</b>	<b>205</b>
<b>Total Funds</b>	<b>587</b>	<b>0</b>	<b>250</b>	<b>(192)</b>	<b>645</b>

Zero balances are included as they represent balances under £500.

#### Fund Descriptions

Full details of funds are shown with the Trustee Report.

#### a) Unrestricted and designated funds

The purpose of the unrestricted funds are to support the charitable purpose as stated in the objects of the Dorset HealthCare Charitable Fund; particular designated funds have been created to reflect the non binding wishes of donors.

The Trustees set a closing balance of £50k or above as the threshold for reporting material designated funds. In the interests of accountability a breakdown of all such funds is available upon written request. There are two designated funds with a closing balance over £50k: Wimborne Hospital at £247k and Blandford Hospital at £56k.

## Notes to the Financial Statements

### Fund Descriptions continued

#### Wimborne Hospital Material Designated Fund

Wimborne Hospital has been the recipient of several legacies in the last few years and received £88k in 2023/24. This year funds were spent on Christmas cheer and gifts for patients hospitalised over the festivities, thank yous and Team building events for staff, flooring and lighting refurbishments for the Xray Department and newspapers for hospital patients use.

#### Blandford Hospital Material Designated Fund

A legacy notified for Blandford Hospital in 2022/23 was received in 2023/24 realising £27k for the Hospital's funds.

#### b) Restricted funds

##### Restricted funds over £50k

There are no restricted funds with a balance over £50k.

##### Restricted funds under £50k

#### NHS Charities Together - Recovery Funds

The Charity joined NHS Charities Together in 2020 and has since applied for funding for various purposes. A grant of £106k to support recovery was awarded in 2022/23 to be paid in instalments - the final figure awarded was £125k. This is being used for a Health and Wellbeing post and an admin support post for the Health and Wellbeing initiative. Part of it was used for a wellness garden for Melstock Ward at Forston Clinic and further work on wellbeing rooms at various sites has been undertaken in 2023/24 and set to continue in 2024/25 utilising the £46k left to spend.

The Charity received £50k from NHS Charities Together to mentor ethnic minority, disabled and other staff (spent in 2021-2022). A second £50k was for staff reward, recognition and recovery with £9k being spent on wellness initiatives in 2023/24 leaving £2k available to spend in future.

Kings Park Hospital received a £40k legacy in July 2018 and ideas were put forward regarding how to spend this money.



## Notes to the Financial Statements

### Fund Descriptions continued

Dorset Working Women's Project continues to run an Outreach project to take health education and hot food and drinks to workers in the night time economy in deprived areas of Dorset. This is an ongoing project. In 2023/24 grants were received from the Asda Foundation and Dorset Community Foundation to provide food, hot drinks and mobile phones to people working the streets with a goal to supporting them into housing.

NHS Charities Together have supplied a grant for a Volunteers Partnership and spending is underway in 2024/25.

NHS Charities Together have supplied a grant of £30k to develop the Charity.

The other immaterial restricted funds relate to funds under £5k.

### 14 Related party transactions

Information about related party transactions and outstanding balances is outlined below:

	Income £000	Expenditure £000	Debtors £000	Creditors £000
<b>Dorset HealthCare University NHS Foundation Trust - Corporate Trustee</b>				
To 31 January 2024	0	28	0	0
To 31 January 2023	0	28	0	0

The Trust Board of Dorset HealthCare University NHS Foundation Trust is the sole corporate trustee of the charitable fund.

Board Members of Dorset HealthCare University NHS Foundation Trust (and other senior staff) take decisions on charity matters but endeavour to keep the interests of each discrete and do not seek to benefit personally from such decisions.

Dorset HealthCare University NHS Foundation Trust on occasion will receive income or make payments on behalf of Dorset HealthCare Charitable Fund, the charity will then refund the balance. In addition Dorset HealthCare University NHS Foundation Trust provides management and accounting support to the Charitable Fund. During the year ended 31 January 2024 £28k (2022/23: £28k) was paid to Dorset HealthCare University NHS Foundation Trust in respect of this. The figures above include both of these elements.

During the period none of the Trustees or members of the key management staff or parties related to them has undertaken any material transactions with the Dorset HealthCare Charitable Fund or received any benefit from the charity through payment or in kind.

## Notes to the Financial Statements

### 15 Contingent Assets

There are no contingent assets in 2023/24.

A handwritten signature in black ink, reading "David Cyprian-Sin". The signature is written in a cursive style with a horizontal line extending from the end.

02 October 2024