

# **DORSET HEALTHCARE CHARITABLE FUND**

A registered charity  
(Registered No. 1056550)

## **ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 JANUARY 2025**



ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 31 JANUARY 2025

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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:**

PKF-Francis Clark  
Towngate House  
2-8 Parkstone Rd  
Poole  
BH15 2PW

**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 February 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 1 April 2024)
Rachel Small	Interim Chief Operating Officer from 1 July 2024
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)
Dr Andy Dean	Chief Medical Officer (from 6 September 2024 - 27 October 2024)
Dr Lucy Knight	Chief Medical Officer (from 28 October 2024)
Nicola Plumb	Joint Chief People Officer and Director of Strategy (from 1 March 2014, Joint Officer from 01 February 2024)
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:**

Tristan Phillips	Non Executive Director (from 1 July 2019 to 31 July 2024)
Prof Faisal Sethi	Chief Medical Officer (from October 2020 - 5 September 2024)
Kristin Dominy	Chief Operating Officer/Deputy Chief Executive Officer (from 1 April 2020 - June 2024)

Many of our Executive Directors are in joint posts with Dorset County Hospital NHS Foundation Trust.

## 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 2025. The prior year was the year to 31 January 2024. 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 2025 have been prepared by the Corporate Trustee in accordance with the accounting policies set out in the notes to the financial statements on page 16 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 £35k to 84 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 in 2024/25 total £725k. There are four funds in 2024/25 over £25k. 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 (£29k), NHS Charities Together Development grants for the development of the Charity (£28k), Blandford Hospital (£48K) and New Wave (£32K) contribute to the reserves figure. Further details on these are included in note 13.

## **Reserves Policy continued**

There are two funds in 2024/25 with a balance over £50k and one fund has an accrued balance. These are:

Wimborne Hospital designated fund - £218k

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.

NHS Charities Together Recovery Fund

The NHS Charities Together Grant with £52k left for recovery is also detailed in note 13.

St Leonards Hospital has been notified of a large legacy of £135k which is due to be received in 2025-2026.

## **Treasury Management Policy**

The Fund invests £100k with HM Treasury and this has realised a return of £5k (£8k 2023/24) on a rate of between 4.64% and 5.14%.

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.

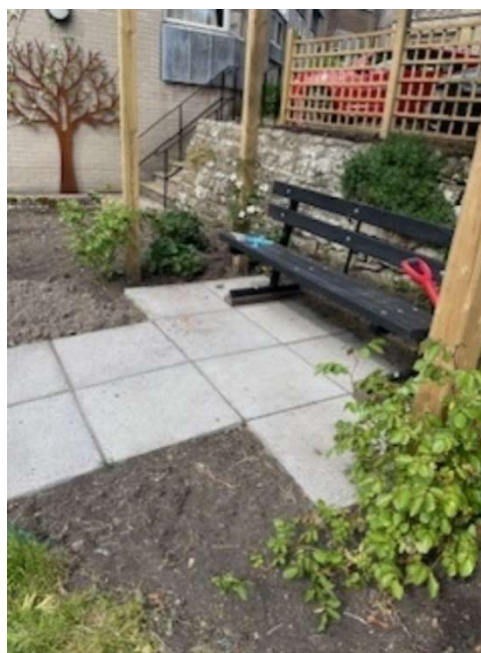
## Review of the Activities, Achievements and Performance of the Charitable Funds in 2024/25

### Activities and Achievements

The Charitable Fund spent £108k on activities and purchases (excluding support costs) to meet the Charity's objectives in the year (£159k in 2023/24). A highlight of these include:

### Westminster Memorial Hospital Tree, garden and End of Life care suite

The Team at Westminster Memorial Hospital have been busy fundraising for a Memorial tree/Garden with the aim to create a peaceful environment for patients and staff as well as giving families somewhere to come and remember their loved ones. They have also been busy raising funds to enhance the End of Life services at WMH. the fundraising included bingo nights, bacon butty days, raffles and skittle evenings as well as the support from local businesses who were more than happy to support such a good cause.





## Review of the Activities, Achievements and Performance of the Charitable Funds in 2024/25 continued

### Patient Welfare

Direct patient welfare expenditure for the period totalled £46k (£89k in 2023/24) excluding support costs. The £46k 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 £62k (£70k in 2023/24). 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;
- 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;
- team days for staff and training courses for staff;
- health and wellbeing posts to benefit and enhance Dorset HealthCare staff wellbeing;
- medical equipment;
- benches and furniture for other Trust sites with garden areas;
- furniture, carpeting and redecoration at Wimborne Hospital;
- Easter eggs and Easter lamb for Alderney Hospital patients;
- Maternal mental health awareness coffee morning;
- Carers Day events;
- allotment group equipment and supplies;

Review of the Activities, Achievements and Performance of the  
Charitable Funds in 2024/25

Brain Injury Unit music event

The Brain Injury Unit put on a music event fundraiser which realised over £2.4k for the service. The funds are being spent on music therapy for patients.




# Heads Up! Fundraiser


Saturday 20<sup>th</sup> July 2024  
Royal British Legion  
593 Wimborne Road, Bournemouth BH9 2AR



Entry: £10 donation on the door, children go free  
Doors open 3pm, fun for all the family! Live music until 11pm



3pm – Songs and Nerves



4.15pm – R&R: Acoustic indie and rock covers



5.15pm – Banned Practices: unique originals band


  
Nick Capaldi

6pm – Nick Capaldi: Incredible soloist


7pm – RAFFLE!!




7.30pm – Skyfall: Rock covers band



8.30pm – Tina & the Beans: band with interactive quiz




9.45pm: The 45s: Rock covers band



DJ Bill: Compere with music and entertainment throughout

Raising money in aid of the  
Acquired Brain Injury Rehabilitation Service  
To fund a music therapy project... and more!

Just Giving Page:



Facebook Page:



## 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:



## **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.

A project with the Youth Sports Trust to improve health and wellbeing in schools in areas of deprivation funded from the New Wave funds.

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 2024/25**

Total income decreased by £30k to £220k in year (2023/24 increase of £71k). Realised legacy income has been lower although a large legacy of £135k is accrued for in 2024/25 and has been received in 2025/26. Grants income has also decreased in year although the Charity has benefitted from further NHS Charities Together funding. Over 250 donations were made totalling £37k (2023/24 £50k). Fundraising income increased to £9k (2023/24 £nil). Investment income increased to £17K as investment resumed (2023/24 £8k) and interest earned on the Fund's bank account increased.

Total expenditure decreased by £52k to £140k in year (2023/24 decrease of £303k). A total of £108k (2023/24 £159k) was spent directly on charitable activities, a breakdown of which can be seen in note 5. In order to manage the charity £32k (2023/24 £33k) was spent on support costs.

Total net gain of £80k (2023/24 gain of £58k) was added to the brought forward net assets of £645k resulting in total net assets at the end of 2024/25 of £725k. Spend was steady in 2024/25 but lower than in 2023/24. The bulk of the NHS Charities Together funding has already been spent but 2024/25 saw the final completion of ongoing projects but with a smaller spend to complete these.

The charity relies on donations, grants and legacies as its main source of income. Historically, the charity has not previously fundraised but in Summer 2024 the staff in the Brain Injury Unit held a music event. Other staff took part in running events, raffles and bake sales to raise funds for EOL Suites and memorial gardens. Further activity and a fundraising strategy is planned for future years - a staff post to link the Charity, volunteers and other charitable organisations is being funded in 2025/26 working towards these goals.

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:



23rd October 2025

..... Date

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 2025 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.



.....  
Adrian Way FCA FCCA (a Director of)  
PFK Francis Clark  
Towngate House  
2-8 Parkstone Road  
Poole  
Dorset  
BH15 2PW

Date: 31 October 2025

## *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 2025

	Note	Unrestricted funds	Restricted funds	2024/25 Total funds	2023/24 Total funds
		£000	£000	£000	£000
<b>Income from:</b>					
Donations and legacies	3	161	15	176	155
Fundraising	3	0	9	9	0
Grants	3	0	18	18	87
Investments	4	12	5	17	8
<b>Total income</b>		<b>173</b>	<b>47</b>	<b>220</b>	<b>250</b>
<b>Expenditure from:</b>					
Charitable activities	5	(73)	(67)	(140)	(192)
<b>Total expenditure</b>		<b>(73)</b>	<b>(67)</b>	<b>(140)</b>	<b>(192)</b>
<b>Net income/(expenditure)</b>		<b>100</b>	<b>(20)</b>	<b>80</b>	<b>58</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>100</b>	<b>(20)</b>	<b>80</b>	<b>58</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	13	440	205	645	587
<b>Total funds carried forward</b>	<b>13</b>	<b>540</b>	<b>185</b>	<b>725</b>	<b>645</b>




## Statement of Financial Position for the year ended 31 January 2025

	Note	Unrestricted funds	Restricted funds	2024/25 Total funds	2023/24 Total funds
		£000	£000	£000	£000
<b>Current assets:</b>					
Debtors	10	137	1	138	2
Cash and cash equivalents	11	436	198	634	662
<b>Total current assets</b>		<b>573</b>	<b>199</b>	<b>772</b>	<b>664</b>
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	12	(33)	(14)	(47)	(19)
<b>Net current assets/(liabilities)</b>		<b>540</b>	<b>185</b>	<b>725</b>	<b>645</b>
<b>Total net assets/(liabilities)</b>		<b>540</b>	<b>185</b>	<b>725</b>	<b>645</b>
<b>The funds of the charity:</b>					
Restricted Funds	13	0	185	185	205
Unrestricted Funds	13	540	0	540	440
<b>Total charity funds</b>		<b>540</b>	<b>185</b>	<b>725</b>	<b>645</b>

The notes at pages 16 to 25 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: 23rd October 2025

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.

### **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.

## 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 2024

	Unrestricted funds	Restricted funds	2023/24 Total funds
	£000	£000	£000
<b>Income from:</b>			
Donations and legacies	122	33	155
Grants	0	87	87
Investments	5	3	8
<b>Total incoming resources</b>	<b>127</b>	<b>123</b>	<b>250</b>
<b>Expenditure on:</b>			
Charitable activities	(79)	(113)	(192)
<b>Total expenditure</b>	<b>(79)</b>	<b>(113)</b>	<b>(192)</b>
<b>Net movement in funds</b>	<b>48</b>	<b>10</b>	<b>58</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	389	198	587
<b>Total funds carried forward</b>	<b>437</b>	<b>208</b>	<b>645</b>

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

	Unrestricted funds	Restricted funds	2023/24 Total funds
	£000	£000	£000
<b>Current Assets:</b>			
Debtors	1	1	2
Cash at bank and in hand	445	217	662
<b>Total Current Assets</b>	<b>446</b>	<b>218</b>	<b>664</b>
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	(6)	(13)	(19)
<b>Net current assets/(liabilities)</b>	<b>440</b>	<b>205</b>	<b>645</b>

## Notes to the Financial Statements

### 3 Income from donations and legacies

	Unrestricted funds £000	Restricted funds £000	2024/25 £000	2023/24 £000
Donations	22	15	37	50
Legacies	139	0	139	105
Fundraising	0	9	9	0
Grants	0	18	18	87
	<b>161</b>	<b>42</b>	<b>203</b>	<b>242</b>

### 4 Income from investments

	Unrestricted funds £000	Restricted funds £000	2024/25 £000	2023/24 £000
Interest - deposits	12	5	17	8
	<b>12</b>	<b>5</b>	<b>17</b>	<b>8</b>

### 5 Analysis of charitable expenditure

	Charitable activity £000	Support costs £000	2024/25 £000	2023/24 £000
Purchase of new equipment	14	4	18	22
Building and refurbishment	5	2	7	72
Staff education and welfare	62	18	80	85
Patient welfare	27	8	35	13
	<b>108</b>	<b>32</b>	<b>140</b>	<b>192</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 reduced in year as most major works are completed and only minor works were needed to finalise projects.

Of the above support costs £11k were attributable to restricted funds (2023/24 £12k). 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	<b>Total 2024/25 £000</b>	Total 2023/24 £000
Internal Audit	1	1	1
External Independent Review	4	4	4
<b>Governance Total</b>	<b>5</b>	<b>5</b>	<b>5</b>
Financial administration	24	24	24
Telephone/postage/stationery	1	1	2
Computer expenses	2	2	2
<b>Total</b>	<b>32</b>	<b>32</b>	<b>33</b>

	Unrestricted funds	Restricted funds	<b>Total 2024/25</b>	Total 2023/24
Charitable activities	21	11	32	33
	<b>21</b>	<b>11</b>	<b>32</b>	<b>33</b>

### **7 Independent examiners remuneration**

The estimated independent examiners remuneration of £4k (2023/24 - £4k) 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 2024/25 (2023/24 - £nil).

No Trustees are accruing pension arrangements (2023/24 - £nil).

The Trustees did not have any expenses reimbursed during the year (2023/24 - £nil).

## **Notes to the Financial Statements**

### **9 Staff cost and employee benefits**

For the 2024/25 year the charitable fund did not employ any staff (2023/24 - 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**

	<b>2024/25</b>	2023/24
	<b>£000</b>	£000
Other debtors	1	1
Prepayments and accrued income	137	1
	<u><b>138</b></u>	<u><b>2</b></u>

The increase in Debtors is due to a large legacy of £135k being notified in 2024 for St Leonards Hospital.

### **11 Analysis of cash and cash equivalents**

	<b>2024/25</b>	2023/24
	<b>£000</b>	£000
Cash in hand	534	562
Cash on deposit	100	100
	<u><b>634</b></u>	<u><b>662</b></u>

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

	<b>2024/25</b>	2023/24
	<b>£000</b>	£000
Accruals	47	19
	<u><b>47</b></u>	<u><b>19</b></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	247	0	8	(37)	218
Blandford Hospital	56	(1)	0	(7)	48
New Wave fund	33	0	1	(2)	32
Other immaterial designated funds (43 funds)	93	1	24	(23)	95
<b>Unrestricted funds</b>					
St Leonards Hospital accrued legacy	0	0	135	0	135
General funds	11	0	5	(4)	12
<b>Total unrestricted and designated funds</b>	<b>440</b>	<b>0</b>	<b>173</b>	<b>(73)</b>	<b>540</b>
<b>Restricted</b>					
Buckland Fund	7	0	0	0	7
Swanage Hospital	10	0	0	(1)	9
Swanage Hospital Training LoF	3	0	2	(3)	2
Oncology Service	4	0	0	2	6
Dorset Working Women's Project	4	0	0	0	4
Pebble Lodge	2	0	0	(2)	0
Wimborne Bullows A&E Eyes	2	0	0	0	2
Kings Park Hospital	31	0	1	(3)	29
NHS Charities Together - COVID	2	0	0	(2)	0
NHS Charities Together - Recovery	46	0	20	(14)	52
NHS Charities Together Volunteers Partnership	26	0	1	(13)	14
NHS Charities Together - Development Grant	29	0	1	(2)	28
District Nurses Bournemouth North	4	0	0	(1)	3
Bridport COVID crowd funding	1	0	0	(1)	0
Other immaterial restricted funds (44 funds)	34	0	22	(27)	29
<b>Total Restricted Funds</b>	<b>205</b>	<b>0</b>	<b>47</b>	<b>(67)</b>	<b>185</b>
<b>Total Funds</b>	<b>645</b>	<b>0</b>	<b>220</b>	<b>(140)</b>	<b>725</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 £218k and St Leonard's Hospital at £135k (accrued legacy).

## **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. They received £1k in 2024/25. This year funds were spent on a patient safety conference, thank yous and Team building events for staff, flooring and lighting refurbishments, specialised quilts for Hanham Ward and newspapers for hospital patients use.

#### **St Leonards Hospital Material Designated Fund**

A legacy of £135k was notified for St Leonard's Hospital in 2024/25 and has been received by the Charity in 2025/26.

#### **b) Restricted funds**

##### **Restricted funds over £50k**

There is one restricted fund with a balance over £50k.

#### **NHS Charities Together - Recovery Funds**

The Charity joined NHS Charities Together in 2020 and has since applied for funding for various purposes. Grants of £125k were received in previous years to support recovery and a further grant of £18k was awarded in 2024/25. This is being used for a Health and Wellbeing admin support post for the Health and Wellbeing initiative. It is also being used to continue the creation of wellness rooms and gardens at various sites - Bridport Hospital's new garden and room have been completed in 2025. Works are planned at Nightingale Hospital and Pebble Lodge Children's Unit in 2025/26.

##### **Restricted funds under £50k**

The Charity previously received £28k from NHS Charities Together to improve volunteer partnership working and has begun to work with Dorset Community Action Partnership. Further funds are to be received in 2025/26 in conjunction with Dorset County Hospital and some of this will be used to fund a participation post. The Charity also received £30k in 2023 to be used to develop the Charity.

Kings Park Hospital received a £40k legacy in July 2018. Some spending has commenced and further ideas are being sought regarding how to spend this money.

## **Notes to the Financial Statements**

### **Fund Descriptions continued**

The New Wave fund is for areas of deprivation in the Boscombe/Springbourne area of Dorset and several projects have been identified for this purpose. A project is due to commence with the Youth Sports Trust in 2025/26.

The other immaterial restricted funds relate to funds under £10k.

### **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 To 31 January 2025</b>	<b>0</b>	<b>28</b>	<b>0</b>	<b>0</b>
To 31 January 2024	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 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.

### **15 Contingent Assets**

In January 2025 the Charity was notified of a potential legacy of £20k for St Anns Hospital - this is still in probate.