

Trustee's Report

Foreword

The Trustee presents the Charitable Fund Annual Report together with the Audited Financial Statements for the year ended 31 March 2021, which have been prepared in accordance with Section 130 of the Charities Act 2011 and the Charities (Accounts & Reports) Regulations 2008.

Trustee

Poole Hospital NHS Foundation Trust has merged with The Royal Bournemouth and Christchurch Hospitals NHS Foundation Trust on 1st October 2020 to become University Hospitals Dorset NHS Foundation Trust. This new Foundation Trust is the Corporate Trustee of both the Poole Hospital NHS Foundation Trust charitable fund and the Royal Bournemouth and Christchurch Hospitals NHS Foundation Trust charitable fund. Poole Hospital NHS Foundation Trust ceased to be the corporate trustee on 30th September 2020.

The Charitable funds associated with the two former trusts were merged on 1st April 2021 to form University Hospitals Dorset NHS Charity.

The Directors of University Hospitals Dorset NHS Foundation Trust are not individual trustees under Charity Law but act as agents on behalf of the Corporate Trustee. The Board members who served during the financial year and to the date of signing the financial statements were as follows:

- Debbie Fleming, Chief Executive Officer (from 1 October 2020)
- Alyson O'Donnell, Chief Medical Officer (from 1 October 2020)
- Pete Papworth, Chief Finance Officer (from 1 October 2020)
- Mark Mould, Chief Operating Officer (from 1 October 2020)
- Paula Shobbrook, Chief Nursing Officer (from 1 October 2020)
- Richard Renaut, Chief Strategy and Transformation Officer (from 1 October 2020)
- Karen Allman, Chief People Officer (from 1 October 2020)
- Peter Gill, Chief Informatics and IT Officer (from 1 October 2020)
- David Moss, Chair (from 1 October 2020)
- John Lelliott, Non Executive Director (from 1 October 2020)
- Pankaj Dave, Non Executive Director (from 1 October 2020)
- Cliff Shearman, Non Executive Director (from 1 October 2020)
- Stephen Mount, Non Executive Director (from 1 October 2020)
- Philip Green, Non Executive Director (from 1 October 2020)
- Caroline Tapster, Non Executive Director (from 1 October 2020)
- Christine Hallett, Non Executive Director (from 1 October 2020)

The directors of Poole Hospital NHS Foundation Trust to 30th September 2020 were as follows:

Poole Hospital NHS Foundation Trust Charitable Fund Accounts 2020/21

Trustee's Report

- Mrs. Debbie Fleming – Chief Executive (to 30 September 2020)
- Mr. Mark Mould – Chief Operating Officer and Deputy Chief (to 30 September 2020)
- Mr. Stephen Mount – Non-Executive Director (to 30 September 2020)
- Mrs. Patricia Reid- Director of Nursing (to 30 September 2020)
- Mr. Mark Orchard – Director of Finance (to 30 September 2019)
- Mr. Peter Papworth- Joint Interim Director of Finance (from 1 October 2019 to 30 September 2020)
- Mr. Philip Green – Non-Executive Director (to 30 September 2020)
- Dr. Calum McArthur - Non-Executive Director (to 30 September 2020)
- Mr. David Moss – Chair (to 30 September 2020)
- Mrs. Caroline Tapster - Non-Executive Director (to 30 September 2020)
- Mr. Angus Wood – Medical Director (to 31 December 2019)
- Dr. Matt Thomas- Acting Medical Director (from 1 January 2020 to 30 September 2020)
- Mr. David Walden – Non-Executive Director (to 30 September 2020)
- Mr. Nick Ziebland – Non-Executive Director (to 30 September 2020)

University Hospitals Dorset NHS Foundation Trust (previously Poole Hospital NHS Foundation Trust to 30th September 2020) is the Corporate Trustee of the Charitable Fund governed by the law applicable to Trusts, principally the Trustee Act 2000 and the Charities Acts 2011. The NHS Foundation Trust Board also comprises the Charitable Funds Committee and meets not less than quarterly.

The Charitable Fund is registered with the Charity Commission (no. 1058808) in accordance with the Charities Act 2011.

Reference and Administrative details

The Charity – Poole Hospital NHS Foundation Trust Charitable Fund, registered Charity Number 1058808, was entered on the Central Register of Charities on the 23 October 1996. The Charity is comprised of approximately 146 individual funds as at the 31 March 2021 and the notes to the accounts distinguish the types of fund held and disclose separately all material funds. Charitable funds received by the Charity are accepted, held and administered as funds and property held on trust for purposes relating to the health service in accordance with the National Health Service Act 1977 and the National Health Service and Community Care Act 1990.

Poole Hospital NHS Foundation Trust Charitable Fund Accounts 2020/21

Trustee's Report

Principal Charitable Fund Adviser to the Board:

The Chief Finance Officer of the Foundation Trust under a scheme of delegated authority approved by the Corporate Trustee, has responsibility for the management of the Charitable Fund. The Financial Services Manager was responsible for overseeing the day to day financial management and accounting for the Charitable Fund during the year.

Principal Office

The principal office for the Charity is:

Finance Department
Poole Hospital
Longfleet Road
Poole
Dorset
BH15 2JB

Corporate Trustee and Parent of Charity

University Hospitals Dorset NHS Foundation Trust (previously Poole Hospital NHS Foundation Trust)
Longfleet Road
Poole
Dorset
BH15 2JB

Principal Professional Advisers:

(a) **Bankers**

Barclays Bank plc. Level 28, 1 Churchill Place, Canary Wharf, London. E14 5HP

CCLA, 80 Cheapside, London EC2V 6DZ

(b) **Solicitors**

DAC Beachcroft LLP, Winton House, St. Peter Street, Winchester, SO23 8BW

(c) **Independent Auditor**

KPMG LLP, Gateway House, Tollgate, Chandlers Ford, SO53 3TG

Trustee's Report

Structure, Governance and Management

The Governing Document (dated 9 August 1996) of the charity is in the form of Trust Deeds and has been registered with The Charity Commission. This document encompasses the main objectives of the charity for the provision of patient care and staff welfare at the Poole Hospital NHS Foundation Trust (see A1), with the Board of Directors acting as a Trustee. The Trustee is given the authority to efficiently and effectively manage the Charitable Funds.

The charitable funds are divided into the following categories:

- Restricted Funds £6,894k (2019/20 £6,381k) – these funds were donated for specified purposes for a ward or department and the Trustee may only use these funds for the specified purpose. These funds are administered on a day-to-day basis by fund holders in the relevant departments. The Trustee expects these funds, which are often small, to be used actively so as to make the maximum impact on patient care and staff welfare.
- Unrestricted Funds £640k (2019/20 £614k) – these are general funds (including unrestricted funds designated for specific purposes) that may be used at the discretion of the Trustee for any purpose throughout the Hospital. This includes the improvements of quality care for patients, medical and other clinical and staff welfare purposes.

The Charity was established using the model declaration of trust and all funds held on trust as at the date of registration were either part of the unrestricted funds or restricted funds as described above. Subsequent donations and gifts received by the Charity that are attributable to the original funds are added to those fund balances within the existing Charity. Where new funds have been received which have specific restrictions set by the donor, further restricted funds have been established.

The Corporate Trustee fulfills its legal duty by ensuring that funds are spent in accordance with the objects of each fund and by designating funds the Trustee respects the wishes of our generous donors to benefit patient care and advance the good health and welfare of patients, carers and staff.

The charitable funds available for spending are allocated to Care Groups and Specialties within the Foundation Trust's Directorate management structure. For example the charitable funds for the Medical Clinical Care Group, includes restricted funds for Cardiology, Coronary Care and Oncology.

Non-executive directors of the Foundation Trust Board are nominated for appointment by the Foundation Trust's Nominations, Evaluations and Remuneration Committee and then appointed by the Council of Governors. Executive members of the Foundation Trust Board are subject to recruitment by an appointments committee consisting of the Foundation Trust Board's non-executive directors.

Trustee's Report

The Charity adopts the Institute of Chartered Secretaries and Administrators guidance for the production of an induction pack for newly appointed members of the Foundation Trust Board and Charitable Funds Committee. This pack provides information about the Charity, including the governing document, the Charitable Funds Committee terms of reference, Trustee's Annual Report and Accounts, budgets, policies and minutes, and information about trusteeship, including the Charity Commission booklet CC3, *The Essential Trustee*. The Chair gives new members of the Foundation Trust Board and the Charitable Funds Committee a briefing on the current policies and priorities for the Charitable Fund. A guided tour of the Foundation Trust's facilities and any additional training that their role(s) may require is also offered.

Acting for the Corporate Trustee, the Charitable Funds Committee is responsible for the overall management of the Charitable Fund. The Committee is required to:

- Control, manage and monitor the use of the Charity's resources;
- Provide support, guidance and encouragement for all its income raising activities whilst managing and monitoring the receipt of all income;
- Ensure that 'best practice' is followed in the conduct of all its affairs, fulfilling all of its legal responsibilities and
- Ensure that the approved Investment Policy approved by the Foundation Trust Board as Corporate Trustee is adhered to and that performance is continually reviewed.

The accounting records and the day-to-day administration of the funds are dealt with by the Finance Department located at Poole Hospital, Longfleet Road, Poole, Dorset. BH15 2JB.

Risk Management

The major risks to which the Charity is exposed have been identified and considered including – risk of fraud and boundary controls; over commitments by the Charity; loss of investments if banks go into liquidation and the risk of fundraising not achieving the strategic objectives of the Charity. These have been reviewed and systems established to mitigate those risks. The Charity utilises the Internal Audit function for review of the charitable processes and procedures. Audits are conducted periodically and any areas identified are acted upon.

The Charity also maintains a risk register which is reviewed annually by the Charitable Funds Committee acting on behalf of the Corporate Trustee.

Income and Expenditure is monitored in total and is compared with the approved plan on a quarterly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Trustee's Report

Related Parties

Poole Hospital NHS Foundation Trust was the main beneficiary of the Charity up to 30 September 2020 (University Hospitals Dorset NHS Foundation Trust from 1 October 2020) and was a related party by virtue of being Corporate Trustee of the Charity and the results of the Charity are included in the consolidated financial statements of the Foundation Trust. By working in partnership with the Foundation Trust the charitable funds are used to best effect. When deciding upon the most beneficial way to use charitable funds, the Corporate Trustee has regard to the main activities, objectives, strategies and plans of the Foundation Trust. The Trustee also collaborates with the Royal Voluntary Service (RVS) who raise substantial funds through the shops and trolley service.

Objectives and Strategy

Specifically the objects of the Charity as stated in the Trust Deed are as follows – any charitable purpose or purposes relating to the National Health Service wholly or mainly for the services provided by Poole Hospital (hereinafter referred to as “the objectives”). A ‘Mission Statement’ has been approved by the Trustee in order to focus on our objectives:

“Through fundraising activities, events and appeals we will further improve the provision of high quality patient care at the cutting edge of technology throughout the Trust.”

Making our vision happen involves all our partners, the RVS, staff, patients, carers and the community. We invite you to join us to make this a reality. If you want to know more about how to become involved or to take part in the fundraising or to make a donation please contact the Fundraising Department on 01202 448449.

Annual Review: Our Activities

During the year, the funds continued to support a wide range of charitable and health related activities benefiting both patients and staff. In general they are used to purchase the very varied additional goods and services that the NHS is unable to provide. For example charitable funds were used to purchase much needed medical equipment. The ward charitable funds receive many donations specifically given to thank the nursing staff and these are used for charitable activities that will benefit staff. The charitable funds also enable consultants and other medical staff to attend courses, not funded by the NHS, which will update them on the new ideas and modern techniques in their specialties.

As stated in the Reserves Policy below the Charity aims to hold reserves equal to two or three years' annual expenditure and uses this criteria to measure its success in the reporting period. Total expenditure for the year amounted to £626k (£2,411 in 2019/20) which represents 9% of the opening reserves

Trustee's Report

balance. The Charity has therefore under-achieved its expenditure objectives in the reporting period.

The Poole Hospital Charity General Fund receives donations and legacies that can be used for any charitable purpose relating to the NHS.

Public Benefit

The Corporate Trustee has given due regard to public benefit when planning the Charity's activities, in accordance with Sections G2 and G3 of the Charity Commission's General Guidance on Public Benefit (January 2008).

The paragraphs above set out our activities, achievements and performance during the year, which are directly related to the objects and purposes for which the Charity exists. The Charity achieves its principal objects and purposes through the provision of patient care and staff welfare at Poole Hospital. These benefits are directly related to the aims of the Charity and are fully compliant with Principles 1 and 2 of the Charity Commission Principles on Public Benefit.

Reserves Policy

Most of the expenditure incurred by the Charity is in respect of contributions to capital expenditure developments at Poole Hospital and on patient and staff amenities as and when required. The policy for holding reserves has to be a balance between keeping small amounts of money in individual funds for which specific donations have been given and planning for future major capital investment.

Grants were only made to Poole Hospital NHS Foundation Trust to 30th September 2020 (University Hospitals Dorset NHS Foundation Trust from 1 October 2020) in furtherance of the charitable objects of the Charity. A liability for such grants is recognised when approval has been given by the Trustee and a constructive obligation is created. Contractual arrangements are recognised as goods or services are supplied.

Normally the Trustee would expect to hold reserves equal to two or three years' annual expenditure. Significant legacies and donations are received by the Charity each year and the Charity also engages in fundraising activities to replenish its reserves. This reserves expenditure policy has been marginally under-achieved in the current year.

The Charitable Funds Committee, on behalf of the Corporate Trustee, reviews this policy annually.

Our Future Plans

The reconfiguration of services and the plans for redesigning patient care to meet the needs of the future will influence the priorities for spending charitable funds. The Trustee reviews the spending priorities for each fund annually.

Poole Hospital NHS Foundation Trust Charitable Fund Accounts 2020/21

Trustee's Report

In light of the current economic environment, the Trustee has assessed the underlying cost base and existing commitments of the Charity when considering the basis on which to prepare the financial statements. The Trustee has concluded that it has adequate funds to meet the liabilities of the Charity as they fall due for the foreseeable future and will only make discretionary grants to the extent that funds are available.

The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons:

With effect from 1 April 2021, the assets and liabilities of Poole Hospital NHS Foundation Trust charitable fund are to transfer to the Royal Bournemouth and Christchurch Hospitals NHS Foundation Trust charitable fund creating a successor charity, University Hospitals Dorset NHS Charity (as identified in Note 10 Post Balance Sheet Events in the 2020/21 Annual Accounts).

Poole Hospital NHS Foundation Trust charitable fund will continue to exist as a shell organisation, with the sole purpose of enabling the receipt of specific legacies or donations, which will be subsequently transferred to the UHD Charity for effective management.

Consequently the Trustees are confident that the Charity will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements.

A Review of our Finances, Achievements and Performance

The net assets of the Charitable Funds as at 31 March 2021 were £7,534k (31 March 2020 £6,995k). Overall net assets increased by £539k (2019/20 decrease £1,183k) with unrealised losses on fixed assets of £34k (2019/20 gain of £7k) and a surplus of income over expenditure of £596k (2019/20 deficit of £1,183k). Expenditure incurred during the year was funded by income accumulated over a number of years with the intention of making these purchases.

The Charity continues to rely on donations, legacies and investment income as the main sources of income. The total income in the year was £1,223k (2019/20 £1,221k). Total incoming resources increased by £2k (2019/20 decrease £816k).

Poole Hospital Charity is the major fundraising vehicle of the Charity. Throughout the year fundraising activities and campaigns were carried out, helping to raise funds to purchase equipment for various wards and departments throughout the Hospital.

There has been ongoing media coverage and large fines for some charities that have mishandled the personal data of donors and fundraisers.

- We do not sell the names, addresses or data of any of our supporters.

Trustee's Report

- We do not share our supporter database with other charities.
- We do not use third party fundraising agencies to sign up donors on the street (known as 'chugging') or to contact donors at their home or place of work.

Poole Hospital Charity is registered with the Fundraising Regulator. The Charity is demonstrating its commitment to good fundraising practice and follows the Code of Fundraising Practice and the Fundraising Promise.

The Charity is also a member of the NHS Charities Together (formerly the Association of NHS Charities) which provides support and information services and sharing of best practice.

Of the total expenditure of £626k (2019/20 £2,411k), direct charitable expenditure activity, including support costs, was £362k (2019/20 £2,238k) across a range of programmes:

- ***Patient and staff welfare and amenities***

Patient and staff welfare and amenities expenditure amounted to £316k (2019/20 £2,192k). This included - Patient Welfare and Amenities £117k (2019/20 £1,697k); Staff Welfare and Amenities £168k (2019/20 £412k) and Miscellaneous £31k (2019/20 £83k).

Resources expended by the Charity during the year are analysed in more detail in Note 4 of the Accounts.

Investments

The Charity aims to spend all funds within a 2-3 year period and the Trustee has therefore decided to invest all of the charitable funds in short term fixed and instant access deposit accounts.

The total bank and cash held at 31 March 2021 was £8,308k (31 March 2020 £9,358k). £7,780k was invested in instant access accounts at COIF. The remaining cash balances are held in instant access accounts at Barclays (£528k). Total bank deposit interest earned during the year amounted to £22k (2019/20 £62k).

The performance of the investments is continuously monitored. Quarterly performance reports are reviewed by the Charitable Funds Committee.

Responding to the Covid-19 pandemic

The Poole Hospital Heroes Fund, which was set up by the Charity to respond to the health and well-being needs of the hospital's staff and patients during the Covid-19 pandemic, has received to date £390,850 in grants and donations. A wide range of charitable organisations, local businesses and individuals have all contributed to the fund with significant grants received from NHS Charities

Trustee's Report

Together and the Talbot Village Trust, a Charity supporting causes in the Bournemouth, Poole and Christchurch area, to support staff wellbeing initiatives.

Funds received have been used to support staff safe spaces, which offer staff a place to rest and reflect; food and hydration, and the establishment of staff support helplines and counselling services. It has also been used to help patients, particularly those recovering from Covid-19, including funding delirium activity boxes, which include strengthening equipment, puzzles, quiz books, colouring activities, board games and card games, which are being used by the hospital's respiratory therapy team to aid post-Covid-19 patient rehabilitation.

The Charity is working with Organisational Development to ensure that a lasting legacy remains from the donations which will be used to continue to support patient wellbeing, provide spaces for staff and look after the psychological, physical and mental wellbeing of staff.

A Big Thank You

On behalf of the staff and patients who have benefited from improved services due to donations and legacies, the Corporate Trustee would like to thank all members of the public, organizations, patients, relatives and staff who have made charitable donations. The Charity would also like to thank its volunteers, who provide support relating to fundraising events held in support of our objective.

Approved on behalf of the Corporate Trustee



Debbie Fleming – Chief Executive Officer, University Hospitals Dorset NHS Foundation Trust

24 November 2021

Organisation

CHARITABLE TRUST ACCOUNT - POOLE HOSPITALS NHS TRUST - 2020-21
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POOLE HOSPITAL NHS FOUNDATION TRUST CHARITABLE FUND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

<u>CONTENTS</u>	<u>PAGE</u>
Trustee's Report	A1-A8
Foreword to the Financial Statements	1
Statement of Trustee's Responsibilities	2
Independent auditor's report to the Trustee of Poole Hospital NHS Foundation Trust Charitable Fund	3-6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9-20

POOLE HOSPITAL NHS FOUNDATION TRUST CHARITABLE FUND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Foreword to the Financial Statements

FOREWORD

These financial statements have been prepared by the Trustee in accordance with Section 130 of the Charities Act 2011 and the Charities (Accounts and & Reports) Regulations 2008.

STATUTORY BACKGROUND

The Trustee has been appointed under s11 of the NHS and Community Care Act 1990.

Poole Hospital NHS Foundation Trust Charitable Fund is registered with the Charity Commission (Registration Number 1058808).

MAIN PURPOSE OF THE FUNDS HELD ON TRUST

The main purpose of the charitable funds held on trust is to apply income for any charitable purpose relating to the National Health Service wholly or mainly for the services provided by University Hospitals Dorset NHS Foundation Trust.

POOLE HOSPITAL NHS FOUNDATION TRUST CHARITABLE FUND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Statement of Trustee's Responsibilities

The Trustee is responsible for preparing the Trustee's 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 Trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period.

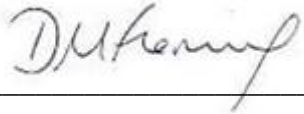
In preparing these financial statements, the Trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed and;
- prepare the financial statements on the going concern basis unless it is inappropriate i.e. that the Charity will continue in business.

The Trustee is responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and which enable it to 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. The Trustee is 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.

The Trustee is responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By order of the Trustee

Signed:  _____

Debbie Fleming – Chief Executive University Hospitals Dorset NHS Foundation Trust

Date: 24 November 2021

POOLE HOSPITAL NHS FOUNDATION TRUST CHARITABLE FUND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEE OF POOLE HOSPITAL NHS FOUNDATION TRUST CHARITABLE FUND CHARITY

Opinion

We have audited the financial statements of Poole Hospital NHS Foundation Trust Charitable Fund ("the charity") for the year ended 31 March 2021 which comprise the Statement of Financial Activities, Balance Sheet and related notes, including the accounting policies in note 1.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with UK accounting standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditor under section 144 of the Charities Act 2011 (or its predecessors) and report in accordance with regulations made under section 154 of that Act.

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities are described below. We have fulfilled our ethical responsibilities under, and are independent of the charity in accordance with, UK ethical requirements including the FRC Ethical Standard. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

Going concern

The trustees have prepared the financial statements on the going concern basis as they do not intend to liquidate the charity or to cease its operations, and as they have concluded that the charity's financial position means that this is realistic. They have also concluded that there are no material uncertainties that could have cast significant doubt over its ability to continue as a going concern for at least a year from the date of approval of the financial statements ("the going concern period").

In our evaluation of the trustees' conclusions, we considered the inherent risks to the charity's business model and analysed how those risks might affect the charity's financial resources or ability to continue operations over the going concern period.

Our conclusions based on this work:

- we consider that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate;
- we have not identified, and concur with the trustees' assessment that there is not, a material uncertainty related to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for the going concern period.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the above conclusions are not a guarantee that the charity will continue in operation.

Fraud and breaches of laws and regulations – ability to detect

To identify risks of material misstatement due to fraud ("fraud risks") we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:

- Enquiring of directors and inspection of policy documentation as to the Charity's high-level policies and procedures to prevent and detect fraud, as well as whether they have knowledge of any actual, suspected or alleged fraud;
- Reading Board minutes

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit.

As required by auditing standards, we perform procedures to address the risk of management override of controls, in particular the risk that management may be in a position to make inappropriate accounting entries.

On this audit we did not identify a fraud risk related to revenue recognition because of the limited opportunity for fraud due to the simplistic nature of revenue.

We did not identify any additional fraud risks

In determining the audit procedures we took into account the results of our evaluation and testing of the operating effectiveness of some of the Charity-wide fraud risk management controls.

POOLE HOSPITAL NHS FOUNDATION TRUST CHARITABLE FUND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEE OF POOLE HOSPITAL NHS FOUNDATION TRUST CHARITABLE FUND CHARITY continued

We also performed procedures including:

- Identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation. These included those journals posted to unusual accounts linked to cash, although none were required to be tested

Identifying and responding to risks of material misstatement due to non-compliance with laws and regulations

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and discussed with the directors the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

The Charity is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related Charities legislation), distributable profits legislation and taxation legislation and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Whilst the Charity is subject to many other laws and regulations, we did not identify any others where the consequences of non-compliance alone could have a material effect on amounts or disclosures in the financial statements.

Context of the ability of the audit to detect fraud or breaches of law or regulation

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards.

For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

Other information

The trustees are responsible for the other information, which comprises the Trustees' Annual Review. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. We are required to report to you if:

- based solely on that work, we have identified material misstatements in the other information; or
- in our opinion, the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements.

We have nothing to report in these respects.

Matters on which we are required to report by exception

Under the Charities Act 2011 we are required to report to you if, in our opinion:

- the charity has not kept sufficient accounting records; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in these respects.

POOLE HOSPITAL NHS FOUNDATION TRUST CHARITABLE FUND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEE OF POOLE HOSPITAL NHS FOUNDATION TRUST CHARITABLE FUND CHARITY continued

Trustees' responsibilities

As explained more fully in their statement set out on page 2, the trustees are responsible for: the preparation of financial statements which give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue our opinion in an auditor's report. Reasonable assurance is a high level of assurance, but does not guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

A fuller description of our responsibilities is provided on the FRC's website at www.frc.org.uk/auditorsresponsibilities.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charity's trustees as a body, in accordance with section 144 the Charities Act 2011 (or its predecessors) and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



**Jonathan Brown (Senior Statutory Auditor)
for and on behalf of KPMG LLP, Statutory Auditor**

Chartered Accountants
KPMG LLP
66 Queen Square
Bristol
BS1 4DE

Date: 4 January 2022

POOLE HOSPITAL NHS FOUNDATION TRUST CHARITABLE FUND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Statement of Financial Activities

	Note	2020/21			2019/20		
		Unrestricted Funds Total £'000	Restricted Funds Total £'000	All Funds Total £'000	Unrestricted Funds Total £'000	Restricted Funds Total £'000	All Funds Total £'000
Income from	3						
Voluntary Income							
Donations & Legacies	3.1	265	757	1,022	240	667	907
Total Voluntary Income		265	757	1,022	240	667	907
Charitable activities	3.2	19	156	177	4	209	213
Investment income	3.3	1	21	22	5	57	62
Other income	3.4	0	2	2	0	39	39
Total income		286	936	1,223	249	972	1,221
Expenditure on							
Cost of raising funds	3.2	246	18	264	161	12	173
Charitable Activities	4	2	360	362	482	1,756	2,238
Total expenditure		248	378	626	643	1,768	2,411
Net Incoming/(Outgoing) Resources Before Transfers and Other Recognised Gains		38	558	596	(394)	(796)	(1,190)
Other Recognised Gains/(Losses)							
Gross transfer between funds		(10)	10	0	276	(276)	0
Gains (losses) on revaluation of own fixed assets	5	0	(36)	(36)	0	7	7
Unrealised Gains (Losses)		(2)	(20)	(21)	0	0	0
Net movement in funds		26	513	539	(118)	(1,065)	(1,183)
Reconciliation of Funds							
Fund balances:							
brought forward at 1 April		614	6,381	6,995	732	7,446	8,178
Fund balances carried forward at 31 March 2021		640	6,894	7,534	614	6,381	6,995

All gains and losses recognised in the year are included in the Statement of Financial Activities.

The notes at pages 8 to 20 form part of these financial statements.

Signed:  on behalf of the Corporate Trustee

Pete Papworth - Chief Finance Officer

Date: 24 November 2021

POOLE HOSPITAL NHS FOUNDATION TRUST CHARITABLE FUND


FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Balance Sheet

	Note	31 March 2021			31 March 2020		
		Unrestricted Funds Total £'000	Restricted Funds Total £'000	All Funds Total £'000	Unrestricted Funds Total £'000	Restricted Funds Total £'000	All Funds Total £'000
Fixed Assets							
Tangible assets	5	0	166	166	0	205	205
Investments		0	1,477	1,477	0	0	0
Total Fixed Assets		0	1,643	1,643	0	205	205
Current Assets							
Debtors	6	0	4	4	268	329	597
Cash at Bank and in Hand	6	1,108	7,200	8,308	860	8,498	9,358
		1,108	7,204	8,312	1,128	8,827	9,955
Creditors: Amounts falling due within one year	7	(468)	(1,953)	(2,421)	(514)	(2,651)	(3,165)
Net Current Assets		640	5,251	5,891	614	6,176	6,790
Total Assets less Current Liabilities		640	6,894	7,534	614	6,381	6,995
Total Net Assets		640	6,894	7,534	614	6,381	6,995
Total Funds	9	640	6,894	7,534	614	6,381	6,995

The notes at pages 8 to 20 form part of these financial statements.

The financial statements on pages 6 to 20 were approved by the Corporate Trustee on 08 November 2021 and were signed on its behalf by:

Signed:  on behalf of the Corporate Trustee

Pete Papworth - Chief Finance Officer

Date: 24 November 2021

POOLE HOSPITAL NHS FOUNDATION TRUST CHARITABLE FUND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting Policies

1.1 Basis of preparation

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

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historic cost convention, with the exception of fixed assets which are included at Modern Equivalent Asset Valuation Basis.

In light of the current economic environment, the Trustee has assessed the underlying cost base and existing commitments of the Charity when considering the basis on which to prepare the financial statements. The Trustee has concluded that it has adequate funds to meet the liabilities of the Charity as they fall due for the for at least 12 months from the date of approval of the financial statements and will only make discretionary grants to the extent that funds are available.

The financial statements have been prepared on a going concern basis which the Trustee considers to be appropriate for the following reasons:

With effect from 1 April 2021, the assets and liabilities of Poole Hospital NHS Foundation Trust charitable fund are to transfer to the Royal Bournemouth and Christchurch Hospitals NHS Foundation Trust charitable fund creating a successor charity, University Hospitals Dorset NHS Charity (as identified in Note 10 Post Balance Sheet Events in the 2020/21 Annual Accounts).

Poole Hospital NHS Foundation Trust charitable fund will continue to exist as a shell organisation, with the sole purpose of enabling the receipt of specific legacies or donations, which will be subsequently transferred to the UHD Charity for effective management.

Consequently the Trustee is confident that the Charity will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements.

The particular accounting policies adopted, which have been applied consistently throughout the current and prior year, are described below.

Poole Hospital NHS Foundation Trust Charitable Fund meets the definition of a qualifying entity under FRS 102 and has therefore taken advantage of the disclosure exemptions available to it. Exemptions have been taken in relation to presentation of a cash flow statement. Poole Hospital NHS Foundation Trust Charitable Fund is consolidated in the financial statements of its ultimate parent entity, University Hospitals Dorset NHS Foundation Trust, whose financial statements may be obtained at the link to the consolidation on the following page 8.

POOLE HOSPITAL NHS FOUNDATION TRUST CHARITABLE FUND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS

1.2 Consolidation

University Hospitals Dorset NHS Foundation Trust, Longfleet Road, Poole BH15 2JB is the corporate Trustee to Poole Hospital NHS Foundation Trust Charitable Fund. The Foundation Trust has assessed its relationship to the Charitable Fund and determined it to be a subsidiary because the Foundation Trust is exposed to, or has rights to, variable returns and other benefits for itself, patients and staff from its involvement with the Charitable Fund and has the ability to affect those returns and other benefits through its power over the fund.

Copies of the 2020/21 consolidated Annual Report and Accounts of the Foundation Trust (which includes details of the principal purposes and activities of the Foundation Trust) can be found on the following link:

<https://www.uhd.nhs.uk/about-us/what-we-spend>.

1.3 Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

Unrestricted income funds comprise those funds which the Trustee is free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds, where the donor has made known their non binding wishes or where the Trustee, at its discretion, has created a fund for a specific purpose.

Where the use of a restricted fund becomes impracticable (e.g. where the terms of a restricted legacy can no longer be achieved) the Trustee may pass a special resolution reclassifying the fund as unrestricted but designated for a specific purpose. The Trustee would attempt to respect the wishes of the donor as far as is reasonably practical.

1.4 Income

All income is recognised once the Charity has entitlement to the resources, it is probable that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

1.5 Income from legacies

All income is recognised gross of expenditure. Legacies are accounted for as incoming resources once the receipt of the legacy becomes reasonably probable. This will be once confirmation has been received from the representatives of the estates that payment of the legacy will be made or property transferred, and once all conditions attached to the legacy have been fulfilled.

POOLE HOSPITAL NHS FOUNDATION TRUST CHARITABLE FUND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1.6 Expenditure

Expenditure is recognised when a liability is incurred. Grant commitments are recognised when a constructive obligation arises that result in payment being unavoidable.

Grants are only made to Poole Hospital NHS Foundation Trust in furtherance of the charitable objects of the Charity. A liability for such grants is recognised when approval has been given by the Trustee and a constructive obligation is created. Contractual arrangements are recognised as goods or services are supplied.

1.7 VAT and Taxation

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

The Charity is a registered charity and as such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the Charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

1.8 Costs of raising funds

The costs of generating funds relates to the Fundraising Team of University Hospitals Dorset NHS Foundation Trust.

1.9 Charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the Charity and are disclosed in note 4.

1.10 Allocation of overhead and support costs

Overhead and support costs have been apportioned on an appropriate basis between Charitable Activities and Costs of Raising Funds. Once allocation and/or apportionment of overhead and support costs has been made between Charitable Activities and Costs of Raising Funds, the cost attributable to Charitable Activities is apportioned across those activities in proportion to total spend.

POOLE HOSPITAL NHS FOUNDATION TRUST CHARITABLE FUND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1.11 Tangible Fixed Assets

Valuation

The Charity's tangible fixed asset is revalued using professional valuations in accordance with International Accounting Standard 16 every five years. A three yearly interim valuation is also carried out. Additional valuations are carried out as appropriate.

Professional valuations are carried out by the Foundation Trust's appointed external Valuer. The valuations are carried out in accordance with the Royal Institute of Chartered Surveyors (RICS) Appraisal and Valuation Manual.

A full asset valuation was undertaken as at 31st March 2021; and this value, together with indexation applied to buildings in line with the Valuer's advice has been included in the closing Statement of Financial Position.

The valuations are carried out primarily on the basis of Modern Equivalent for specialised operational property and Existing Use Value for non-specialised operational property.

Depreciation

Items of buildings are depreciated over their remaining useful economic lives on a straight line basis. The estimated useful economic life of the Resource Centre is 50 years.

Revaluation and impairment

Increases and decreases in asset values arising from revaluations are reported under Other Recognised Gains/(Losses) in the Statement of Financial Activities.

1.12 Realised and unrealised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value (or purchase date if later).

1.13 Debtors

Debtors are measured at their recoverable amount.

1.14 Cash at Bank and in Hand

Cash at bank and in hand includes any short term investments with a maturity date of twelve months or less from the date of acquisition or opening the deposit or similar account.

1.15 Creditors

Creditors are amounts owed by the Charity. They are measured at the amount that the Charity expects to have to pay to settle the debt. Amounts that are owing for more than one year are shown as long term creditors.

POOLE HOSPITAL NHS FOUNDATION TRUST CHARITABLE FUND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1.16 Financial Instruments

Financial reporting standard FRS102 Section 11 requires disclosure of the role that financial instruments have had during the period in creating or changing the risks an entity faces in undertaking its activities. Because the Charity relies on legacies and donations as its sole source of income it is not exposed to the degree of financial risk faced by business entities.

The Charity's financial assets and liabilities are valued at amortised cost and these are the only type of financial instrument held.

Market Risk

Market risk is the possibility that financial loss might arise as a result of changes in such measures as interest rates and stock market movements. Market risk comprises three types of risk, where the fair value or future cash flows could fluctuate because of movements in the underlying Interest rate risk, Currency risk; and Price risk

Interest rate risk:

The Charity invests surplus funds with Barclays Bank plc, CCLA (COIF) and Lloyds Bank plc either as short term deposits or fixed term deposits up to 12 months. Therefore the Charity's financial assets and liabilities carry nil or fixed rates of interest and the Charity's income and operating cash-flows are substantially independent of changes in market interest rates.

Currency risk

The Charity's transactions are all undertaken in sterling and so it is not exposed to foreign exchange risk.

Price risk

The Charity is not exposed to price risk.

Credit Risk

Credit risk is the possibility that other parties might fail to pay amounts due to the Charity. Credit risk arises from deposits with banks as well as credit exposures to the Charity debtors. The Charity's cash assets are held with Barclays Bank plc, CCLA (COIF) and Lloyds Bank plc. All cash deposits with these institutions are considered to be zero or very low risk.

The majority of the outstanding debt relates to donations and is considered to be low risk.

Liquidity risk

Because of the large cash deposits held by the Charity it is not exposed to any significant liquidity risks.

POOLE HOSPITAL NHS FOUNDATION TRUST CHARITABLE FUND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1.17 Critical accounting judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, which are described in note 1 above, the Trustee is required to make judgements, estimates and assumptions about the carrying amounts 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Trustee does not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed above.

2 Related party transactions

University Hospitals Dorset NHS Foundation Trust is the sole beneficiary of the Charity. The Charity has provided funding amounting to £582k (excluding commitments) to the Foundation Trust for approved expenditure made on behalf of the Charity. During the year none of the members of the Foundation Trust Board or senior Foundation Trust staff or parties related to them were beneficiaries of the Charity.

Neither the Corporate Trustee nor any member of the Foundation Trust Board has received honoraria, emoluments or expenses in the year and the Trustee has not purchased Trustee indemnity insurance.

Staff members' contracts of employment are with University Hospitals Dorset NHS Foundation Trust and not the Charity.

POOLE HOSPITAL NHS FOUNDATION TRUST CHARITABLE FUND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

3 Analysis of income

3.1 Donations & Legacies

	2020/21			2019/20		
	Unrestricted Funds	Restricted Funds	All Funds	Unrestricted Funds	Restricted Funds	All Funds
	Total	Total	Total	Total	Total	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Voluntary Income						
Donations	60	404	464	67	198	265
Legacies	205	353	558	173	469	642
Total Voluntary Income	265	757	1,022	240	667	907

3.2 Fundraising

	2020/21			2019/20		
	Unrestricted Funds	Restricted Funds	All Funds	Unrestricted Funds	Restricted Funds	All Funds
	Total	Total	Total	Total	Total	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Charitable activities						
Fundraising Income - Donations	15	137	152	(7)	197	190
Fundraising Shop Sales	(1)	2	1	8	0	8
Gift Aid and Other	5	18	23	3	12	15
Total Charitable activities	19	156	177	4	209	213
Costs of raising funds						
Salary Recharge (refer to Note 4.5)	95	14	109	69	7	76
Expenditure	151	4	155	92	5	97
Total Costs of raising funds	246	18	264	161	12	173

3.3 Investment Income

	2020/21			2019/20		
	Unrestricted Funds	Restricted Funds	All Funds	Unrestricted Funds	Restricted Funds	All Funds
	Total	Total	Total	Total	Total	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Investment income comprised :						
Bank deposit interest	1	21	22	5	57	62
Total investment income	1	21	22	5	57	62

Bank deposit interest includes interest on cash deposits held at CCLA Investment Management Limited (COIF) and fixed term deposits held at Barclays Bank plc and Lloyds Bank plc.

3.4 Other Income

	2020/21			2019/20		
	Unrestricted Funds	Restricted Funds	All Funds	Unrestricted Funds	Restricted Funds	All Funds
	Total	Total	Total	Total	Total	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Other income	0	2	2	0	39	39
Total other income	0	2	2	0	39	39

POOLE HOSPITAL NHS FOUNDATION TRUST CHARITABLE FUND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

4 Expenditure on Charitable Activities

4.1 Support Costs

	2020/21			2019/20		
	Unrestricted	Restricted	All	Unrestricted	Restricted	All
	Funds	Funds	Funds	Funds	Funds	Funds
	Total	Total	Total	Total	Total	Total
	£'000	£'000	£'000	£'000	£'000	£'000
External Audit	0	6	6	0	6	6
Financial Services (see Note)	3	37	40	4	36	40
Total Support Costs	3	43	46	4	42	46

Note: Financial Services represents the cost of the administration service provided by University Hospitals Dorset NHS Foundation Trust to the Charity. This includes managerial and accounting services, procurement, administering bank accounts and processing cash, preparing accounts, monthly reporting, completing Charity Commission returns etc. An annual fixed fee is recharged from the Foundation Trust to the Charity for this service and is allocated between unrestricted and restricted based on the value of these funds.

4.2 Analysis of Charitable Expenditure

The Charity undertook direct charitable activities, mainly to improve patient care and staff welfare and also made available grant support to University Hospitals Dorset NHS Foundation Trust in support of a range of charitable activities. The value of Grants (excluding future commitments) paid to University Hospitals Dorset NHS Foundation Trust during the year amounted to £582k. Funds disbursed represent ongoing activity which is not possible to segment into individual grant awards.

	2020/21			2019/20		
	Unrestricted	Restricted	All	Unrestricted	Restricted	All
	Funds	Funds	Funds	Funds	Funds	Funds
	Total	Total	Total	Total	Total	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Patients Welfare & Amenities	(4)	121	117	306	1,391	1,697
Staff Welfare & Amenities	1	167	168	171	241	412
Miscellaneous	2	29	31	1	82	83
Total Charitable Expenditure	(1)	317	316	478	1,714	2,192

4.3 Total Expenditure on Charitable Activities Summary

	2020/21			2019/20		
	Unrestricted	Restricted	All	Unrestricted	Restricted	All
	Funds	Funds	Funds	Funds	Funds	Funds
	Total	Total	Total	Total	Total	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Total Support Costs (above)	3	43	46	4	42	46
Total Charitable Expenditure (above)	(1)	317	316	478	1,714	2,192
Total Expenditure on Charitable Activities	2	360	362	482	1,756	2,238

POOLE HOSPITAL NHS FOUNDATION TRUST CHARITABLE FUND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

4.4 Charitable expenditure on direct charitable activities in 2020/21 is broken down as follows:

	Unrestricted	2020/21 Restricted	All	Unrestricted	2019/20 Restricted	All
	Funds	Funds	Funds	Funds	Funds	Funds
	Total	Total	Total	Total	Total	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Dorset Breast Screening Unit- Quiet Room	0	19	19	0	0	0
Dorset Breast Screening Unit- Quiet Room carpet	0	11	11	0	0	0
Local (Team) Recogniton Fund- 1920 Exp.	0	23	23	0	0	0
Robert White Fund - Cancer Centre, equipment and services	0	15	15	0	1300	1300
Eviva Lateral Arm	0	0	0	0	12	12
Breast Biopsy Guidance	0	0	0	0	25	25
Baby bed with side rails	0	0	0	0	11	11
Hospital Trolley	0	0	0	0	11	11
Counsellor contribution cancer care	0	11	11	0	23	23
Nursing contribution, cancer weekend working.	0	28	28	0	29	29
Nursing contribution- Chemo Hub	0	22	22	0	23	23
Complementary Therapist	0	13	13	0	12	12
Health and Wellbeing Support for Underrepresented groups	0	50	50	0	0	0
Local (Team) Recogniton Fund	0	21	21	0	0	0
Enhanced Staff Wellbeing Support	0	93	93	0	0	0
Dolphin Restaurant Upgrade	0	0	0	224	0	224
Staff changing facilities	0	0	0	161	0	161
Maternity Delivery Rooms	0	0	0	71	0	71
HASU Monitoring Equip	0	0	0	0	39	39
Video Conference Equipment	0	0	0	0	44	44
Other Patients Welfare/Amenities	-4	-72	-76	11	-77	-66
Other Staff Welfare/Amenities	1	73	74	10	180	190
Miscellaneous	2	10	12	1	82	83
	(1)	317	316	478	1,714	2,192

POOLE HOSPITAL NHS FOUNDATION TRUST CHARITABLE FUND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

4.5 Analysis of staff costs

	2020/21	2019/20
	£'000	£'000
Salaries Recharge	109	76

Staff members' contracts of employment are with University Hospitals Dorset NHS Foundation Trust and not the Charity. Costs shown above relate to the recharge of these staff costs by University Hospitals Dorset NHS Foundation Trust.

None of the Trustees (acting on behalf of the corporate trustee) have been paid any remuneration or received any other benefits from an employment with the Charity.

There are no employees who received employee benefits of more than £60,000.

The Charity considers its key management personnel to be the members of the University Hospitals Dorset NHS Foundation Trust board, acting on behalf of the corporate trustee. Full details of the remuneration of the Foundation Trust Board is disclosed in the Annual Report and Consolidated Accounts of the Foundation Trust.

4.6 Auditor's Remuneration

The Trustee appointed KPMG LLP as external auditor of the Charity with effect from 6th April 2018. The professional fees earned by KPMG in the 2019/20 audit of the Charity amounted to £6k including VAT (2019/20 £6k).

POOLE HOSPITAL NHS FOUNDATION TRUST CHARITABLE FUND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

5 Tangible Fixed Assets

Freehold Land and Buildings	2020/21 Total £'000	2019/20 Total £'000
Valuation		
Balance at 1 April	205	204
Additions	0	0
Valuation	0	1
Balance at 31 March	205	204
Depreciation & Impairment		
Balance at 31 March	1	3
Depreciation charge for the year	-4	4
Impairment on revaluation	-36	-7
Total at 31 March	-39	0
Net book value at 1 April	205	201
Net book value at 31 March	166	204
Historic cost at 31 March	169	169

Valuation

The Charity's tangible fixed asset is revalued using professional valuations in accordance with International Accounting Standard 16 every five years. A three yearly interim valuation is also carried out. Additional valuations are carried out as appropriate.

Professional valuations are carried out by the Foundation Trust's appointed external Valuer. The valuations are carried out in accordance with the Royal Institute of Chartered Surveyors (RICS) Appraisal and Valuation Manual.

A full asset valuation was undertaken as at 31st March 2021; and this value, together with indexation applied to buildings in line with the Valuer's advice has been included in the closing Statement of Financial Position.

The valuations are carried out primarily on the basis of Modern Equivalent for specialised operational property and Existing Use Value for non-specialised operational property.

POOLE HOSPITAL NHS FOUNDATION TRUST CHARITABLE FUND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

6 Analysis of current assets

Debtors

	2020/21			2019/20		
	Unrestricted	Restricted	All	Unrestricted	Restricted	All
	Funds	Funds	Funds	Funds	Funds	Funds
	Total	Total	Total	Total	Total	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Amounts falling due within one year:						
Accrued income and interest receivable	0	4	4	268	329	597
Total debtors falling due within one year	0	4	4	268	329	597

Cash and Cash Equivalents

	2020/21			2019/20		
	Unrestricted	Restricted	All	Unrestricted	Restricted	All
	Funds	Funds	Funds	Funds	Funds	Funds
	Total	Total	Total	Total	Total	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Barclays Bank plc Deposit Clients Premium Account	71	457	528	69	690	759
COIF Charity Fund Deposit Account	1,037	6,743	7,780	423	4,176	4,599
Barclays Bank plc Fixed Deposit	0	0	0	184	1,816	2,000
Lloyds Bank plc Investment	0	0	0	184	1,816	2,000
Total Cash and Cash Equivalents	1,108	7,200	8,308	860	8,498	9,358

7 Creditors: Amounts falling due within one year

	2020/21			2019/20		
	Unrestricted	Restricted	All	Unrestricted	Restricted	All
	Funds	Funds	Funds	Funds	Funds	Funds
	Total	Total	Total	Total	Total	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Amounts owed to University Hospitals Dorset NHS Foundation Trust	(363)	(1,914)	(2,277)	(513)	(2,605)	(3,118)
Other trade creditors	(105)	(39)	(144)	(1)	(46)	(47)
Total	(468)	(1,953)	(2,421)	(514)	(2,651)	(3,165)

Amount owing at the year end by the Charity to a related party (University Hospitals Dorset NHS Foundation Trust) is for committed grants.

POOLE HOSPITAL NHS FOUNDATION TRUST CHARITABLE FUND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

8 Analysis of Charitable Funds

	Opening Balance	2019/20 Incoming Resources	Resources Expended (inc. transfers gains/losses)	Closing/ Opening Balance	2020/21 Incoming Resources	Resources Expended (inc. transfers gains/losses)	Closing Balance
	1 April 2019			1 April 2020			31 March 2021
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Significant funds							
Unrestricted funds							
Poole Hospital Charity	666	261	(620)	307	341	(259)	389
League of Friends	66	(15)	(19)	32	(55)	3	(20)
Cornelia Suite Ward Fund	0	2	273	275	0	(4)	271
Total Unrestricted funds	732	248	(366)	614	286	(260)	640
Restricted funds							
Cancer Care Fund	21	47	(51)	17	14	(27)	4
Resource Centre	201	0	4	205	0	(39)	166
Dorset Cancer Centre Fund	162	230	(133)	259	125	(42)	342
Spring Fund	99	30	(30)	99	31	(28)	102
Coronary Care	745	92	(7)	830	(17)	(6)	807
Cancer Day Care Fund	66	1	(28)	39	0	(23)	16
NICU Ward Fund	38	28	(39)	27	6	(3)	30
Sandbanks Ward Fund	57	4	(11)	50	1	0	51
Robert White Fund	4,641	43	(1,082)	3,602	15	146	3,763
Cornelia Suite Ward Fund (reclassified - see below)	277	0	(277)	0	0	0	0
Ladybird Unit Fund	80	124	(1)	203	59	(2)	260
Gullys Place Fund	60	33	(33)	60	25	(24)	61
Durlston Ward Fund	81	3	(1)	83	2	(3)	82
Others (130 funds)	918	337	(348)	907	676	(373)	1,210
130							
Total Restricted funds	7,446	972	(2,037)	6,381	937	(424)	6,894
130							
Total All funds	8,178	1,220	(2,403)	6,995	1,223	(684)	7,534

Name of fund

Poole Hospital Charity	Unrestricted fund to assist in the provision of patient care and staff welfare in various wards and departments
League of Friends	Unrestricted general purpose fund inherited from the disbanded Poole Hospital League of Friends Charity (CC No. 269994)
Cornelia Suite Ward Fund	In accordance with the accounting policy outlined in Note 1.3 this fund was reclassified during the year 19/20 as unrestricted but designated for ward refurbishment throughout the Hospital.
Cancer Care Fund	To assist in the provision of patient care and staff welfare in Cancer Services
Resource Centre	Fixed asset reserve for the Resource Centre which provides information resources for patients
Dorset Cancer Centre Fund	To assist in the provision of patient care and staff welfare in the Dorset Cancer Centre
Spring Fund	To provide support to parents and relatives who have experienced the death of a baby during pregnancy, at or just after birth
Coronary Care	To assist in the provision of patient care and staff welfare in the Coronary Care Unit
Cancer Day Care Fund	To assist in the provision of patient care and staff welfare in Cancer Day Care services
NICU Ward Fund	To assist in the provision of patient care and staff welfare in the NICU Ward
Sandbanks Ward Fund	To assist in the provision of patient care and staff welfare in the Sandbanks Ward
Robert White Trust Fund	To fund the Robert White Cancer Centre and other cancer equipment and services
Ladybird Unit Fund	To assist in the provision of patient care and staff welfare in the Ladybird Unit
Gullys Place Fund	To assist in the provision of end of life care and palliative care for children
Durlston Ward Fund	To assist in the provision of patient care and staff welfare in Durlston Ward
Other Funds	To assist in the provision of patient care and staff welfare in other departments of the Hospital

10 Post Balance Sheet Events

Poole Hospital NHS Foundation Trust charitable fund and the Royal Bournemouth and Christchurch Hospitals NHS Foundation Trust charitable fund came together to create University Hospitals Dorset NHS Charity on 1st April 2021.

Poole Hospital NHS Foundation Trust charitable fund will continue to exist as a shell organisation, with the sole purpose of enabling the receipt of specific legacies or donations, which will be subsequently transferred to the UHD Charity for effective management.