

Friends of Dorset County Hospital

(Charitable Incorporated Organisation)

Annual Report and Financial Statements

for the Year Ended 31 December 2020

Kennedy Legg
Stafford House
10 Prince of Wales Road
Dorchester
Dorset
DT1 1PW

Friends of Dorset County Hospital

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Friends of Dorset County Hospital

Reference and Administrative Details

Charity Registration Number	1139970
Trustees	Mrs B D Purnell, - Chair Mrs J Mitchell (appointed 27 April 2020) Mrs A M Kent, - Vice chair Mrs S E Mason, - Secretary Miss S A Jackson, - Treasurer Mrs D E Conroy (appointed 27 April 2020) Mr P A S Hansford (resigned 27 April 2020) Mrs T Webb (appointed 27 April 2020) Mrs E Wood Mrs T Sear
Senior Management Team	Mrs S Merritt, Trading Manager
Principal Office	Dorset County Hospital Williams Avenue Dorchester Dorset DT1 2JY
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA
Independent Examiner	Kennedy Legg Stafford House 10 Prince of Wales Road Dorchester Dorset DT1 1PW

Friends of Dorset County Hospital

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2020.

Objectives and activities

Objects and aims

The objective of the charity is to relieve sickness and to preserve the health of the patients of Dorset County Hospital and any other hospital in West Dorset by providing or assisting in the provision of equipment, facilities and services.

Public benefit

The Friends have run the shop and trolley service only during part of the year. The shop and the trolley services were closed/suspended on 17 March 2020 and remained so for a majority of the year due to the impact of the COVID 19 pandemic. The amount raised was a lot less but the charity has continued to donate gifts to the hospital and to provide a service to the patients during that short period. The charity is very grateful to the volunteers who staffed these facilities, whom we look forward to seeing on their return next year.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

The financial position at the end of the year is considered satisfactory, given the pandemic during a majority of the year.

Policy on reserves

The trustees consider it appropriate to hold sufficient free reserves to cover at least six months expenditure on trading activities and running costs, excluding donations to the hospital.

Whilst the total unrestricted funds at the year end exceed those that are required for this, the trustees do not consider the level of unrestricted funds to be excessive and will continue to fund various hospital projects out of available surplus reserves.

Going concern

The trustees have given due consideration to the continuation of the charity in the light of the continuing COVID 19 pandemic. They consider that the charity will continue after the government allows the unlocking of the economy and the completion of the vaccination process will allow the volunteers to return to the running of the services.

Friends of Dorset County Hospital

Trustees' Report

Structure, governance and management

Nature of governing document

The Friends of Dorset County Hospital was originally established under a constitution dated 29th May 1957 and registered with the Charity Commission (reg no. 283089) on 17th September 1981. The name of the charity was changed from "The League of Friends of the Dorchester Hospital" on 28th May 2009. A charitable company (no. , Friends of Dorset County Hospital, was established under articles of association and incorporated on 2nd November 2010. On 1st January 2012, the activities of the original unincorporated charity and its net assets were transferred to the charitable company.

On 22 April 2020, the charity converted from a limited company to a Charitable Incorporated Organisation and the company was removed from the Companies House register.

Important non-adjusting events after the financial period

The impact on the charity of the covid-19 pandemic and the lockdown put in place by the UK government to slow its spread, is currently uncertain. At the date of approval of these financial statements, the charity has suspended all activities in order to protect its volunteers and staff. The trustees anticipate a reduced level of fundraising in the next financial year. Due to the high degree of uncertainty, it is possible to quantify these amounts at the present time. Also see the going concern note in the accounting policies regarding the trustees long term view of its impact.

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 and application of 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;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Friends of Dorset County Hospital

Trustees' Report

The annual report was approved by the trustees of the charity on 28 July 2021 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'B D Purnell', written over a dotted line.

Mrs B D Purnell
Trustee

Friends of Dorset County Hospital

Independent Examiner's Report to the trustees of Friends of Dorset County Hospital

I report on the accounts of the charity for the year ended 31 December 2020 which are set out on pages 7 to 18.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Friends of Dorset County Hospital

Independent Examiner's Report to the trustees of Friends of Dorset County Hospital

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Paul S Wellspring FCCA
Kennedy Legg

Stafford House
10 Prince of Wales Road
Dorchester
Dorset
DT1 1PW

28 July 2021

Friends of Dorset County Hospital

Statement of Financial Activities for the Year Ended 31 December 2020

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies		17,255	-	17,255
Other trading activities		37,862	-	37,862
Investment income	4	405	-	405
Total Income		55,522	-	55,522
Expenditure on:				
Raising funds		(63,772)	-	(63,772)
Charitable activities		(10,586)	-	(10,586)
Other expenditure	7	(2,886)	-	(2,886)
Total Expenditure		(77,244)	-	(77,244)
Net expenditure		(21,722)	-	(21,722)
Net movement in funds		(21,722)	-	(21,722)
Reconciliation of funds				
Total funds brought forward		158,135	11,876	170,011
Total funds carried forward	16	136,413	11,876	148,289
	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
Income and Endowments from:				
Donations and legacies		8,226	-	8,226
Other trading activities		168,908	-	168,908
Investment income	4	590	-	590
Total Income		177,724	-	177,724
Expenditure on:				
Raising funds		(136,346)	-	(136,346)
Charitable activities		(48,200)	(14,331)	(62,531)
Other expenditure	7	(4,525)	-	(4,525)
Total Expenditure		(189,071)	(14,331)	(203,402)
Net movement in funds		(11,347)	(14,331)	(25,678)
Reconciliation of funds				
Total funds brought forward		169,482	26,207	195,689
Total funds carried forward	16	158,135	11,876	170,011

Friends of Dorset County Hospital

Statement of Financial Activities for the Year Ended 31 December 2020

The funds breakdown for 2019 is shown in note 16.

All of the charity's activities derive from continuing operations during the above two periods.

Friends of Dorset County Hospital
(Registration number: 1139970)
Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	12	327	596
Current assets			
Stocks		1,882	4,843
Debtors	13	495	736
Cash at bank and in hand		<u>148,621</u>	<u>172,325</u>
		150,998	177,904
Creditors: Amounts falling due within one year	15	<u>(3,036)</u>	<u>(8,489)</u>
Net current assets		<u>147,962</u>	<u>169,415</u>
Net assets		<u><u>148,289</u></u>	<u><u>170,011</u></u>
Funds of the charity:			
Restricted funds		11,876	11,876
Unrestricted income funds			
Unrestricted funds		<u>136,413</u>	<u>158,135</u>
Total funds	16	<u><u>148,289</u></u>	<u><u>170,011</u></u>

The financial statements on pages 7 to 18 were approved by the trustees, and authorised for issue on 28 July 2021 and signed on their behalf by:



 Mrs B D Purnell
 Trustee

Friends of Dorset County Hospital

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Friends of Dorset County Hospital meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Friends of Dorset County Hospital

Notes to the Financial Statements for the Year Ended 31 December 2020

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Tangible fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	5 years straight line
Coffee machines & electronic tills	4 years straight line
Fixtures & fittings	20% reducing balance

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Going concern

The trustees consider that there are no material uncertainties about the charity's long term ability to continue as a going concern nor any significant areas of uncertainty that materially affect the carrying value of assets held by the charity. The Trustees do not consider that the current COVID 19 pandemic will cause long term harm to the future activities of the charity - see note 15.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable for UK tax purposes. Accordingly, the charity is potentially exempt from taxation to the extent that such income or gains are applied exclusively to charitable purposes.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Friends of Dorset County Hospital

Notes to the Financial Statements for the Year Ended 31 December 2020

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds		
	General £	Total 2020 £	Total 2019 £
Donations and legacies;			
Donations from individuals	17,255	17,255	8,226
	<u>17,255</u>	<u>17,255</u>	<u>8,226</u>

3 Income from other trading activities

	Unrestricted funds		
	General £	Total 2020 £	Total 2019 £
Trading income;			
Shop & Trolley income	35,220	35,220	151,388
Fund Raising	2,517	2,517	16,075
Membership subscriptions	125	125	1,445
	<u>37,862</u>	<u>37,862</u>	<u>168,908</u>

4 Investment income

	Unrestricted funds		
	General £	Total 2020 £	Total 2019 £
Interest receivable and similar income;			
Interest receivable on bank deposits	405	405	590
	<u>405</u>	<u>405</u>	<u>590</u>

Friends of Dorset County Hospital

Notes to the Financial Statements for the Year Ended 31 December 2020

5 Expenditure on raising funds

a) Costs of generating donations and legacies

		Unrestricted funds		
	Note	General £	Total 2020 £	Total 2019 £
Fund raising costs		374	374	1,387

b) Costs of trading activities

		Unrestricted funds		
	Note	General £	Total 2020 £	Total 2019 £
Costs of goods sold		29,363	29,363	102,403
Wages		33,766	33,766	32,192
Depreciation, amortisation and other similar costs		269	269	364
		<u>63,398</u>	<u>63,398</u>	<u>134,959</u>

No employee received emoluments of more than £60,000 during the year

6 Expenditure on charitable activities

		Unrestricted funds			
	Note	Designated £	General £	Restricted funds £	Total 2020 £
Grant funding of activities		6,336	-	-	6,336
Governance costs		<u>-</u>	<u>4,250</u>	<u>-</u>	<u>4,250</u>
		<u>6,336</u>	<u>4,250</u>	<u>-</u>	<u>10,586</u>
					<u>62,531</u>

Friends of Dorset County Hospital

Notes to the Financial Statements for the Year Ended 31 December 2020

7 Other expenditure

	Unrestricted funds		
	General	Total	Total
Note	£	2020 £	2019 £
Insurance	1,067	1,067	1,021
Printing, postage and stationery	257	257	991
Sundry expenses	1,562	1,562	2,513
	<u>2,886</u>	<u>2,886</u>	<u>4,525</u>

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General	Total	Total
	£	2020 £	2019 £
Independent examiner fees			
Examination of the financial statements	1,600	1,600	1,560
Other fees paid to examiners	2,650	2,650	1,340
	<u>4,250</u>	<u>4,250</u>	<u>2,900</u>

9 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2020 £	2019 £
Depreciation of fixed assets	<u>269</u>	<u>364</u>

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Friends of Dorset County Hospital

Notes to the Financial Statements for the Year Ended 31 December 2020

11 Independent examiner's remuneration

	2020 £	2019 £
Examination of the financial statements	<u>1,600</u>	<u>1,560</u>
Other fees to examiners		
All other services	<u>2,650</u>	<u>1,340</u>

12 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 January 2020	<u>3,487</u>	<u>3,487</u>
At 31 December 2020	<u>3,487</u>	<u>3,487</u>
Depreciation		
At 1 January 2020	2,891	2,891
Revaluations	<u>269</u>	<u>269</u>
At 31 December 2020	<u>3,160</u>	<u>3,160</u>
Net book value		
At 31 December 2020	<u>327</u>	<u>327</u>
At 31 December 2019	<u>596</u>	<u>596</u>

13 Debtors

	2020 £	2019 £
Prepayments	397	332
Accrued income	-	404
VAT recoverable	<u>98</u>	<u>-</u>
	<u>495</u>	<u>736</u>

Friends of Dorset County Hospital

Notes to the Financial Statements for the Year Ended 31 December 2020

14 Taxation

The charity is a registered charity and is therefore exempt from taxation.

15 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	36	4,288
VAT grant repayable	-	1,501
Accruals	3,000	2,700
	<u>3,036</u>	<u>8,489</u>

Friends of Dorset County Hospital

Notes to the Financial Statements for the Year Ended 31 December 2020

16 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2020 £
Unrestricted funds					
General	(140,602)	(55,522)	70,908	16,003	(109,213)
Designated	<u>(17,533)</u>	<u>-</u>	<u>6,336</u>	<u>(16,003)</u>	<u>(27,200)</u>
Total unrestricted funds	(158,135)	(55,522)	77,244	-	(136,413)
Restricted funds	<u>(11,876)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(11,876)</u>
Total funds	<u>(170,011)</u>	<u>(55,522)</u>	<u>77,244</u>	<u>-</u>	<u>(148,289)</u>
	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2019 £
Unrestricted funds					
General	(130,702)	(177,724)	143,771	24,053	(140,602)
Designated	<u>(38,780)</u>	<u>-</u>	<u>45,300</u>	<u>(24,053)</u>	<u>(17,533)</u>
Total unrestricted funds	(169,482)	(177,724)	189,071	-	(158,135)
Restricted funds	<u>(26,207)</u>	<u>-</u>	<u>14,331</u>	<u>-</u>	<u>(11,876)</u>
Total funds	<u>(195,689)</u>	<u>(177,724)</u>	<u>203,402</u>	<u>-</u>	<u>(170,011)</u>
Restricted funds					

The legacy from Mrs O A Hall was received in 2012 and is to be "used for, or to contribute towards, one specific project of permanent benefit to Dorset County Hospital". It was agreed by the trustees that it should be used to improve the dementia environment on the Barnes Ward.

Friends of Dorset County Hospital

Notes to the Financial Statements for the Year Ended 31 December 2020

Designated funds

These represent applications that the trustees have already authorised but remain unspent as at the balance sheet date.

The main constituents are:

EOL - Memory Box £1,200

Patients Wi-Fi £6,000

Rheumatology Dept £20,000

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Tangible fixed assets	327	-	327
Current assets	139,123	11,875	150,998
Current liabilities	(3,036)	-	(3,036)
Total net assets	<u>136,414</u>	<u>11,875</u>	<u>148,289</u>

18 Related party transactions

There were no related party transactions in the year.

19 Non adjusting events after the financial period

The impact on the charity of the covid-19 pandemic and the lockdown put in place by the UK government to slow its spread, is currently uncertain. At the date of approval of these financial statements, the charity has suspended all activities in order to protect its volunteers and staff. The trustees anticipate a reduced level of fundraising in the next financial year. Due to the high degree of uncertainty, it is not possible to quantify these amounts at the present time. Also see the going concern note in the accounting policies regarding the trustees long term view of its impact.