

ORIGINAL COPY

Friends of Dorset County Hospital

(Charitable Incorporated Organisation)

Annual Report and Financial Statements

for the Year Ended 31 December 2021

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 Mrs J Mitchell (resigned 1 July 2021) Mrs A M Kent, - Vice chair Mrs S E Mason, - Secretary (resigned 1 July 2021) Miss S A Jackson, - Treasurer Mrs D E Conroy Mrs T Webb Mrs E Wood Mrs T Sear (resigned 1 July 2021)
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 2021.

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 run a shop and trolley service which was suspended on 17th March 2020 as a result of the Covid-19 pandemic. The shop has now reopened however the trolley services remains suspended. While things are returning to normal progress is slow and the trustees continue to seek other means of raising funds. We draw your attention to the Going Concern paragraph below.

The amounts raised during the year was significantly lower than in the previous year, however the charity has utilised its reserves to continue to donate gifts to the hospital.

The charity is very grateful to the volunteers who staff its facilities and operate its services.

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 charity has suffered as a result of the restrictions put in place to restrict the spread of the Covid-19 pandemic, however an amount of £12,981 was received during the year, under its insurance policy, for loss of income and the financial position at the end of the year is considered satisfactory given the impact of the pandemic.

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 COVID-19 pandemic. As stated above in the report, the services offered by the Friends have restarted and only a small number of its volunteers have returned. However, while the trustees are confident that the charity has sufficient reserves to allow it to continue for the foreseeable future, as a result of changes in locations where patients can now receive treatment within the community and a reduction in patient visitor numbers at the hospital, the Trustees have decided to cease running the shop with effect from 30th September 2022 and not to restart trolley service. The Friends will continue and seek to expand its other fundraising activities.

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. CE021611, 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.

Statement of Trustees' Responsibilities

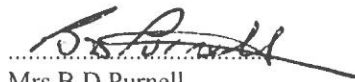
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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.

The annual report was approved by the trustees of the charity on 2 September 2022 and signed on its behalf by:



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 2021 which are set out on pages 5 to 15.

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.

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

2 September 2022

Friends of Dorset County Hospital

Statement of Financial Activities for the Year Ended 31 December 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	5,271	-	5,271
Other trading activities	3	19,301	-	19,301
Investment income	4	9	-	9
Other income	5	12,981	-	12,981
Total Income		37,562	-	37,562
Expenditure on:				
Raising funds	6	(35,737)	-	(35,737)
Charitable activities	7	(29,425)	(48)	(29,473)
Other expenditure	8	(1,987)	-	(1,987)
Total Expenditure		(67,149)	(48)	(67,197)
Net expenditure		(29,587)	(48)	(29,635)
Net movement in funds		(29,587)	(48)	(29,635)
Reconciliation of funds				
Total funds brought forward		136,415	11,876	148,291
Total funds carried forward	17	106,828	11,828	118,656
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	2	17,255	-	17,255
Other trading activities	3	37,864	-	37,864
Investment income	4	405	-	405
Total Income		55,524	-	55,524
Expenditure on:				
Raising funds	6	(63,772)	-	(63,772)
Charitable activities	7	(10,586)	-	(10,586)
Other expenditure	8	(2,886)	-	(2,886)
Total Expenditure		(77,244)	-	(77,244)
Net movement in funds		(21,720)	-	(21,720)
Reconciliation of funds				
Total funds brought forward		158,135	11,876	170,011
Total funds carried forward	17	136,415	11,876	148,291

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 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	262	327
Current assets			
Stocks		3,067	1,882
Debtors	14	423	497
Cash at bank and in hand		<u>118,812</u>	<u>148,621</u>
		122,302	151,000
Creditors: Amounts falling due within one year	16	<u>(3,908)</u>	<u>(3,036)</u>
Net current assets		<u>118,394</u>	<u>147,964</u>
Net assets		<u>118,656</u>	<u>148,291</u>
Funds of the charity:			
Restricted funds		11,828	11,876
Unrestricted income funds			
Unrestricted funds		<u>106,828</u>	<u>136,415</u>
Total funds	17	<u>118,656</u>	<u>148,291</u>

The financial statements on pages 5 to 15 were approved by the trustees, and authorised for issue on 2 September 2022 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 2021

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.

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.

Friends of Dorset County Hospital

Notes to the Financial Statements for the Year Ended 31 December 2021

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee'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 - please refer to the trustee's report.

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' 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.

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.

Friends of Dorset County Hospital

Notes to the Financial Statements for the Year Ended 31 December 2021

2 Income from donations and legacies

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
Donations and legacies;			
Donations from individuals	5,271	5,271	17,255
	<u>5,271</u>	<u>5,271</u>	<u>17,255</u>

3 Income from other trading activities

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
Trading income;			
Shop & Trolley income	17,208	17,208	35,220
Fund Raising	2,027	2,027	2,517
Membership subscriptions	66	66	127
	<u>19,301</u>	<u>19,301</u>	<u>37,864</u>

4 Investment income

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	9	9	405
	<u>9</u>	<u>9</u>	<u>405</u>

5 Other income

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
Insurance claim - loss of income	12,891	12,891	-
	<u>12,891</u>	<u>12,891</u>	<u>-</u>

Friends of Dorset County Hospital

Notes to the Financial Statements for the Year Ended 31 December 2021

6 Expenditure on raising funds

a) Costs of generating donations and legacies

		Unrestricted funds		
	Note	General £	Total 2021 £	Total 2020 £
Fund raising costs		263	263	374

b) Costs of trading activities

		Unrestricted funds		
	Note	General £	Total 2021 £	Total 2020 £
Costs of goods sold		11,574	11,574	29,363
Wages		23,835	23,835	33,766
Depreciation, amortisation and other similar costs		65	65	269
		35,474	35,474	63,398

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

7 Expenditure on charitable activities

		Unrestricted funds		Restricted funds	Total 2021	Total 2020
	Note	Designated £	General £	£	£	£
Grant funding of activities		26,000	-	48	26,048	6,336
Governance costs		-	3,425	-	3,425	4,250
		26,000	3,425	48	29,473	10,586

Friends of Dorset County Hospital

Notes to the Financial Statements for the Year Ended 31 December 2021

8 Other expenditure

	Unrestricted funds		
	General	Total	Total
Note	£	2021 £	2020 £
Insurance	1,051	1,051	1,067
Printing, postage and stationery	144	144	257
Sundry expenses	792	792	1,562
	<u>1,987</u>	<u>1,987</u>	<u>2,886</u>

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General	Total	Total
	£	2021 £	2020 £
Independent examiner fees			
Examination of the financial statements	1,600	1,600	1,600
Other fees paid to examiners	1,825	1,825	2,650
	<u>3,425</u>	<u>3,425</u>	<u>4,250</u>

10 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	<u>65</u>	<u>269</u>

11 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 2021

12 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	<u>1,600</u>	<u>1,600</u>
Other fees to examiners		
All other services	<u>1,825</u>	<u>2,650</u>

13 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 January 2021	<u>3,487</u>	<u>3,487</u>
At 31 December 2021	<u>3,487</u>	<u>3,487</u>
Depreciation		
At 1 January 2021	3,160	3,160
Charge for the year	<u>65</u>	<u>65</u>
At 31 December 2021	<u>3,225</u>	<u>3,225</u>
Net book value		
At 31 December 2021	<u>262</u>	<u>262</u>
At 31 December 2020	<u>327</u>	<u>327</u>

14 Debtors

	2021 £	2020 £
Prepayments	423	399
VAT recoverable	<u>-</u>	<u>98</u>
	<u>423</u>	<u>497</u>

Friends of Dorset County Hospital

Notes to the Financial Statements for the Year Ended 31 December 2021

15 Taxation

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

16 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	338	36
VAT repayable	570	-
Accruals	<u>3,000</u>	<u>3,000</u>
	<u><u>3,908</u></u>	<u><u>3,036</u></u>

Friends of Dorset County Hospital

Notes to the Financial Statements for the Year Ended 31 December 2021

17 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
General	(109,215)	(37,562)	41,149	(105,628)
Designated	<u>(27,200)</u>	<u>-</u>	<u>26,000</u>	<u>(1,200)</u>
Total unrestricted funds	(136,415)	(37,562)	67,149	(106,828)
Restricted funds	<u>(11,876)</u>	<u>-</u>	<u>48</u>	<u>(11,828)</u>
Total funds	<u><u>(148,291)</u></u>	<u><u>(37,562)</u></u>	<u><u>67,197</u></u>	<u><u>(118,656)</u></u>

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2020 £
Unrestricted funds					
General	(140,602)	(55,524)	70,908	16,003	(109,215)
Designated	<u>(17,533)</u>	<u>-</u>	<u>6,336</u>	<u>(16,003)</u>	<u>(27,200)</u>
Total unrestricted funds	(158,135)	(55,524)	77,244	-	(136,415)
Restricted funds	<u>(11,876)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(11,876)</u>
Total funds	<u><u>(170,011)</u></u>	<u><u>(55,524)</u></u>	<u><u>77,244</u></u>	<u><u>-</u></u>	<u><u>(148,291)</u></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 2021

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

18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Tangible fixed assets	262	-	262
Current assets	110,427	11,875	122,302
Current liabilities	(3,908)	-	(3,908)
Total net assets	<u>106,781</u>	<u>11,875</u>	<u>118,656</u>

19 Related party transactions

There were no related party transactions in the year.