

Charity Registration Number: 1139970

Friends of Dorset County Hospital

(Charitable Incorporated Organisation)

Annual Report and Financial Statements

for the Year Ended 31 December 2022

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

Trustees	Mrs A M Kent, - Vice chair
	Mrs Jane Pearson, Secretary (appointed 31 March 2022)
	Mrs T Webb
	Mrs B D Purnell
	Mrs Sharon Merritt, (appointed 1 October 2022)
	Mrs Karen Holt, (appointed 31 March 2022)
	Miss S A Jackson, - Treasurer (Resigned 31 December 2022)
	Mrs D E Conroy, (Resigned 31 March 2022)
	Mrs Elizabeth Wood, (Resigned 31 March 2022)
Principal Office	Dorset County Hospital
	Williams Avenue
	Dorchester
	Dorset
	DT1 2JY
Independent Examiner	Kennedy Legg
	Stafford House
	10 Prince of Wales Road
	Dorchester
	Dorset
Bankers	DT1 1PW
	CAF Bank Limited
	25 Kings Hill Avenue
	Kings Hill
	West Malling
Charity Registration Number	Kent
	ME19 4TA
	1139970

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 2022.

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 had run a shop and trolley service which stopped trading as of 30th September 2022. The trustees are continuing to seek other means of fundraising activities. We draw your attention to the Going Concern paragraph below.

The amounts raised during the year are significantly higher than in the previous year. This has meant an increase in its reserves to continue to donate gifts to the hospital.

The charity are very grateful to the volunteers who have staffed its facilities and operate its services.

The trustees confirm that they have complied with the requirements of section 17 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 received a large donation in the form of a legacy during the period which has increased the reserves significantly after the impact of the COVID-19 pandemic. Trading activities have also increased during the period as trading returned to pre COVID-19 activity. However, due to the closure of the shop on 30th September 2022 this source of income has stopped for future periods.

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

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. At the present time the trolley service has been suspended at the request of the hospital for reasons of infection control. The Friends will continue and seek to expand its other fundraising activities.

Friends of Dorset County Hospital

Trustees' Report (continued)

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

- 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 the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 19 September 2023 and signed on its behalf by:



Mrs A M Kent
Trustee

Friends of Dorset County Hospital

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

I report to the trustees on my examination of the accounts of Friends of Dorset County Hospital for the year ended 31 December 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Friends of Dorset County Hospital's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Friends of Dorset County Hospital as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


James Driver ACCA
Kennedy Legg

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

19 September 2023

Friends of Dorset County Hospital

Statement of Financial Activities for the Year Ended 31 December 2022

	Note	Unrestricted funds £	Restricted funds £	Continuing operations 2022 £	Discontinued operations 2022 £	Total 2022 £
Income and Endowments from:						
Donations and legacies		124,176	-	124,176	-	124,176
Other trading activities		2,072	-	2,072	37,573	39,645
Investment income	2	662	-	662	-	662
Other income		4,500	-	4,500	-	4,500
Total income		131,410	-	131,410	37,573	168,983
Expenditure on:						
Raising funds	3.1,					
Charitable activities	3.2	(176)	-	(176)	(44,929)	(45,105)
Other expenditure	4	(75,258)	-	(75,258)	-	(75,258)
		(2,391)	-	(2,391)	-	(2,391)
Total expenditure		(77,825)	-	(77,825)	(44,929)	(122,754)
Net income/(expenditure)	5	53,585	-	53,585	(7,356)	46,229
Net movement in funds		53,585	-	53,585	(7,356)	46,229
Reconciliation of funds						
Total funds brought forward		106,828	11,827	118,655	-	118,655
Total funds carried forward	9	160,413	11,827	172,240	(7,356)	164,884

The notes on pages 8 to 17 form an integral part of these financial statements.

Friends of Dorset County Hospital

Statement of Financial Activities for the Year Ended 31 December 2022 (continued)

	Note	Unrestricted funds £	Restricted funds £	Continuing operations 2021 £	Discontinued operations 2021 £	Total 2021 £
Income and Endowments from:						
Donations and legacies		5,271	-	5,271	-	5,271
Other trading activities		2,093	-	2,093	17,208	19,301
Investment income	2	9	-	9	-	9
Other income		12,981	-	12,981	-	12,981
Total income		20,354	-	20,354	17,208	37,562
Expenditure on:						
Raising funds	3.1,	(263)	-	(263)	(35,474)	(35,737)
Charitable activities	3.2	(29,425)	(48)	(29,473)	-	(29,473)
Other expenditure	4	(1,987)	-	(1,987)	-	(1,987)
Total expenditure		(31,675)	(48)	(31,723)	(35,474)	(67,197)
Net expenditure		(11,321)	(48)	(11,369)	(18,266)	(29,635)
Net movement in funds	5	(11,321)	(48)	(11,369)	(18,266)	(29,635)
Reconciliation of funds						
Total funds brought forward		136,415	11,876	148,291	-	148,291
Total funds carried forward	9	125,094	11,828	136,922	(18,266)	118,656

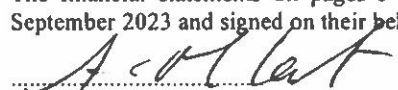
The funds breakdown for 2021 is shown in note 9.

The notes on pages 8 to 17 form an integral part of these financial statements.
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Friends of Dorset County Hospital
(Registration number: 1139970)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	19	164	262
Current assets			
Stocks		201	3,067
Debtors	7	342	423
Cash at bank and in hand	17	167,193	118,812
		167,736	122,302
Creditors: Amounts falling due within one year	18	(3,016)	(3,908)
Net current assets		164,720	118,394
Net assets		164,884	118,656
Funds of the charity:			
Restricted income funds			
Restricted funds		11,827	11,828
Unrestricted income funds			
Unrestricted funds		153,057	106,828
Total funds	9	164,884	118,656

The financial statements on pages 5 to 17 were approved by the trustees, and authorised for issue on 19 September 2023 and signed on their behalf by:



 Mrs A M Kent
 Trustee

Friends of Dorset County Hospital

Notes to the Financial Statements for the Year Ended 31 December 2022

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. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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 2022 (continued)

Governance costs

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

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 body 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 2022 (continued)

2 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	662	662
Total for 2022	662	662
Total for 2021	9	9

3 Expenditure on raising funds

3.1) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total funds £
Donated services and gifts in kind		176	176
Total for 2022		176	176
Total for 2021		263	263

3.2) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Costs of goods sold		27,513	27,513
Wages and salaries		17,318	17,318
Depreciation, amortisation and other similar costs		98	98
Total for 2022		44,929	44,929
Total for 2021		35,474	35,474

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

Friends of Dorset County Hospital

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

4 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Other resources expended		2,391	2,391
Total for 2022		2,391	2,391
Total for 2021		1,987	1,987

5 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2022 £	2021 £
Loss on disposal of fixed assets held for the charity's own use	57	-
Depreciation of fixed assets	41	65

Friends of Dorset County Hospital

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

6 Independent examiner's remuneration

	2022	2021
	£	£
Examination of the financial statements	<u>1,675</u>	<u>1,600</u>
Other fees to examiners		
All other services	<u>1,875</u>	<u>1,825</u>

7 Debtors

	2022	2021
	£	£
Prepayments	<u>342</u>	<u>423</u>

8 Taxation

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

Friends of Dorset County Hospital

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

9 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted					
General	105,628	168,983	(51,046)	(98,437)	125,128
Designated	<u>1,200</u>	<u>-</u>	<u>(71,708)</u>	<u>98,437</u>	<u>27,929</u>
Total unrestricted	106,828	168,983	(122,754)	-	153,057
Restricted	<u>(11,827)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(11,827)</u>
Total funds	<u>118,655</u>	<u>168,983</u>	<u>(122,754)</u>	<u>-</u>	<u>164,884</u>
	Balance at 1 January 2021 £	Incoming resources £	Resources expended £		Balance at 31 December 2021 £
Unrestricted					
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	(136,415)	(37,562)	67,149		(106,828)
Restricted	<u>(11,876)</u>	<u>-</u>	<u>48</u>		<u>(11,828)</u>
Total funds	<u>(148,291)</u>	<u>(37,562)</u>	<u>67,197</u>		<u>(118,656)</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 2022 (continued)

Designated funds

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

10 Analysis of net assets between funds

	Unrestricted General £	Restricted £	Total funds £
Tangible fixed assets	164	-	164
Current assets	155,861	11,875	167,736
Current liabilities	(3,016)	-	(3,016)
Total net assets	153,009	11,875	164,884
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2021 £
Tangible fixed assets	262	-	262
Current assets	110,427	11,875	122,302
Current liabilities	(3,908)	-	(3,908)
Total net assets	106,781	11,875	118,656

11 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	1,675	1,675
Other fees paid to examiners	1,875	1,875
Total for 2022	3,550	3,550
Total for 2021	3,425	3,425

Friends of Dorset County Hospital

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

12 Other income

	Unrestricted funds	Total	Total
	General	2022	2021
	£	£	£
Insurance claim - loss of income	4,500	4,500	12,891

13 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.

14 Expenditure on charitable activities

	Note	Unrestricted funds Designated £	Unrestricted funds General £	Restricted funds £	Total funds £
Grant funding of activities		71,708	-	-	71,708
Governance costs		-	3,550	-	3,550
Total for 2022		71,708	3,550	-	75,258
Total for 2021		26,000	3,425	48	29,473

15 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies; Donations from individuals	124,176	124,176
Total for 2022	124,176	124,176
Total for 2021	5,271	5,271

Friends of Dorset County Hospital

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

16 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Shop income from sale of donated goods and services	37,573	37,573
Local fundraising and street collection income	<u>2,072</u>	<u>2,072</u>
Total for 2022	<u>39,645</u>	<u>39,645</u>
Total for 2021	<u>19,301</u>	<u>19,301</u>

17 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	260	760
Cash at bank	61,630	67,050
Short-term deposits	<u>105,303</u>	<u>51,002</u>
	<u>167,193</u>	<u>118,812</u>

18 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	-	338
VAT repayable	16	570
Accruals	<u>3,000</u>	<u>3,000</u>
	<u>3,016</u>	<u>3,908</u>

19 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 January 2022	3,487	3,487
Disposals	<u>(1,461)</u>	<u>(1,461)</u>
At 31 December 2022	<u>2,026</u>	<u>2,026</u>
Depreciation		
At 1 January 2022	3,225	3,225
Charge for the year	41	41
Eliminated on disposals	<u>(1,404)</u>	<u>(1,404)</u>
At 31 December 2022	<u>1,862</u>	<u>1,862</u>

Friends of Dorset County Hospital

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

	Furniture and equipment £	Total £
Net book value		
At 31 December 2022	<u>164</u>	<u>164</u>
At 31 December 2021	<u>262</u>	<u>262</u>

