

Charity Registration number 1139970

FRIENDS OF DORSET COUNTY HOSPITAL
(Charitable Incorporated Organisation)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

P.J.Kent FCPFA
Honorary Treasurer

FRIENDS OF DORSET COUNTY HOSPITAL

CONTENTS

Reference and Administrative Details	2
Trustees' Annual Report.....	3 to 4
Independent Examiner's Report.....	5
Statement of Financial Activity.....	6
Balance Sheet as at 31 December 2023.....	7
Notes to the Financial Statements.....	8 to 14

FRIENDS OF DORSET COUNTY HOSPITAL

REFERENCE AND ADMINISTRATIVE DETAILS	
Charity Name	Friends of Dorset County Hospital
Charity Registration Number	1139970
Period of Financial Year	1 January 2023 - 31 December 2023
Principal Address	Dorset County Hospital Williams Avenue Dorchester Dorset DT1 2JY
Governing Document	Charitable Incorporated Organisation (CIO) Dated 22 April 2020
Trustees	Mrs Barbara Purnell - Chair Mrs Annette-Marie Kent - Vice-Chair Mrs Jane Pearson - Secretary Mr Paul Kent - Treasurer (Appointed 1 January 2023) Mrs Sharon Merritt Mrs Karen Holt Mr Keith Russell (Appointed 26 January 2023)
Independent Examiner	Spirare Ltd. Mey House Bridport Road Poundbury Dorchester DT1 3QY
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malting Kent ME19 4TA

FRIENDS OF DORSET COUNTY HOSPITAL

TRUSTEES' ANNUAL REPORT

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 ran a shop and ward trolley service until COVID-19 restrictions led to suspension of the trolley service in March 2020. The restrictions eventually led to closure of the shop as of 30 September 2022. In October 2023, at the request of the hospital, the Friends re-instated the ward trolley service run wholly on a voluntary basis during weekdays.

Other means of fundraising takes the form of donations, craft sales, pop-up shops and occasional legacies. In 2023, the Friends were successful in applying for grant funding in the sum of £5,000 from the Valentine Charitable Trust. These sources of funding have enabled the Charity to continue to donate gifts to the hospital. A summary of grants made in 2023 is set out in Note 6 to the Financial Statements.

The Charity is extremely grateful to the volunteers who continue to manage 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

During the year, the Charity received income and endowments totalling £22,331. This included donations and legacies amounting to £12,984, trading activities amounting to £6,934 and investment income amounting to £2,413.

Total expenditure amounted to £43,762, including expenditure of £2,878 on raising funds, £39,416 on charitable activities and £1,468 on other expenditure.

This resulted in a net deficit for the year of £21,431 leaving net charity funds of £143,453 of which £2,033 are held in restricted funds.

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 required for this purpose, the trustees do not consider this level of unrestricted funds as excessive as they continue to invite requests for grant funding of hospital projects from the available surplus reserves.

Going Concern

The trustees are confident that it has sufficient reserves to continue for the foreseeable future.

FRIENDS OF DORSET COUNTY HOSPITAL

TRUSTEES ANNUAL REPORT (Cont'd)

Reinstatement of the ward trolley services has provided additional funds from trading activity and this together with other fundraising should enable the Charity to achieve its objectives.

Structure, Governance and Management

Nature of Governing Document

The Friends of Dorset County Hospital was established originally under a constitution dated 29 May 1957 and registered with the Charity Commission (reg. no. 283089) on 17 September 1981. On 28 May 2009, the name of the Charity was changed from 'The League of Friends of the Dorchester Hospital' to the Friends of Dorset County Hospital. A charitable company (no. CE021611) was established under articles of association and incorporated on 2 November 2010. On 1 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 2015 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departure disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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 governance document. 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.

Approved by the Trustees on 2 May 2024 and signed on their behalf by:



Mrs Barbara Purnell
Chair, Friends of Dorset County Hospital

FRIENDS OF DORSET COUNTY HOSPITAL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE FRIENDS OF DORSET COUNTY HOSPITAL

I report to the charity trustees on my examination of the accounts of The Friends of Dorset County Hospital for the year ended 31 December 2023, which are set out on pages 6 to 14.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Signed: 

Date: 16/09/2024

Name: LOUISE TATTERSHALL FCCA

Relevant Professional Qualifications or Body: ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

Address: MEY HOUSE
BRIDPORT ROAD
POUNDBURY
DORCHESTER
DORSET
DT1 3QY

FRIENDS OF DORSET COUNTY HOSPITAL

STATEMENT OF FINANCIAL ACTIVITY FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	Note	£	£	£	£
Income and Endowments from:					
- Donations and Legacies (Including Gift Aid)	2	12,984	0	12,984	124,176
- Other Trading Activities		6,934	0	6,934	39,645
- Investments	3	2,413	0	2,413	662
- Other Income	4	0	0	0	4,500
Total Income		22,331	0	22,331	168,983
Expenditure on:					
- Raising Funds	5	2,878	0	2,878	45,105
- Charitable Activities	6	29,622	9,794	39,416	75,258
- Other Expenditure	7	1,468		1,468	2,391
Total Expenditure		33,968	9,794	43,762	122,754
Net Income/(Expenditure) before transfers		(11,637)	(9,794)	(21,431)	46,229
Transfers					
Gross transfers between funds		0	0	0	0
Net Movement in Funds		(11,637)	(9,794)	(21,431)	46,229
Reconciliation of Funds					
Total Funds brought forward		153,057	11,827	164,884	118,655
Total Funds carried forward	17	141,420	2,033	143,453	164,884

All income and expenditure in 2023 derive from continuing activities. Income in 2022 included £37,573 from discontinued activities and expenditure included £44,929 in respect of trading prior to closure of the shop on 30 September 2022.

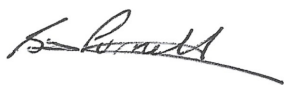
The charity has no recognised gains or losses for the year other than the results shown above.

FRIENDS OF DORSET COUNTY HOSPITAL

BALANCE SHEET AS AT 31 DECEMBER 2023

			2023		2022
	Note	£	£	£	£
Fixed Assets					
- Tangible Assets	11		185		164
Current Assets					
- Stocks			619	0	201
- Debtors	12		809		342
- Cash at Bank/In Hand	14		142,797		167,193
Current Liabilities					
- Creditors	15		(957)	0	(3,016)
Net Current Assets			143,268		164,720
Net Assets			143,453		164,884
Funds of the Charity (adjusted for debtors and creditors)					
- Restricted Funds	17		2,033		11,827
- Unrestricted Funds	17		141,420		153,057
Total Charity Funds			143,453		164,884

The financial statements on pages 6 to 7 were approved by the Trustees and authorised for issue on 2 May 2024 and signed on their behalf by:



Mrs Barbara Purnell
Chair, Friends of Dorset County Hospital

1. Accounting policies

Summary of Significant Accounting Policies and Key Accounting Estimates

The principal accounting policies applied in preparation of these financial statements are set out below. These policies have been applied consistently 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 have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The accounts are presented in £ sterling.

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 reasonably measured.

Expenditure

All expenditure is recognised as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that settlement is required, and the amount can be measured reliably. All costs are allocated to the applicable expenditure headings that aggregate all similar costs related to that category.

Raising Funds

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

Charitable Activities

Charitable Activities 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

FRIENDS OF DORSET COUNTY HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 CONT'D

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

Governance costs include the costs of preparation and examination of the statutory accounts, strategic management, the costs of trustee meetings and the costs of any legal advice to trustees on governance or constitutional matters.

Tangible Fixed Assets

Individual fixed assets costing £100 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 the expected useful economic life as follows:

<i>Asset Class</i>	<i>Depreciation method and rate</i>
Computer equipment	5 years straight line
Other equipment, fixtures and 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) method.

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.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

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 restricted funds set aside for specific purposes at the discretion of the trustees, in furtherance of the Charity's objectives.

Restricted 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. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Donations and Legacies				
Companies, clubs and individuals (including Gift Aid)	7,984	0	7,984	124,176
Grants Receivable				
Trusts and Foundations	5,000	0	5,000	0
Total Voluntary Income	12,984	0	12,984	124,176

3. Investment Income

Account	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Interest Receivable on Bank Deposits:				
CAF Bank Ltd	2,413	0	2,413	662
Total Int. Earned on Cash Deposits	2,413	0	2,413	662

4. Other Income

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Insurance claim - loss of income	0	0	4500
Other	0	0	0
Total Other Income	0	0	0

5. Expenditure on Raising Funds

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
a) Costs of Generating Donations and Legacies	421	421	176
b) Costs of Trading Activities;		0	
- Cost of Goods Sold	2,403	2,403	27,513
- Wages And salaries - see note below	0	0	17,318
- Depreciation, amortisation and other similar costs - see note 8	54	54	98
Total Costs of Trading Activities	2,457	2,457	44,929
Total Expenditure on Raising Funds	2,878	2,878	45,105

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

6. Expenditure on Charitable Activities

	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Grant Funding of Activities	0	27,422	9,794	37,216	71,708
Governance Costs - see Note 9	2,200	0	0	2,200	3,550
Total Expenditure on Charitable Activities	2,200	27,422	9,794	39,416	75,258

7. Other Expenditure

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Other Resources Expended	1,468	1,468	2,391
Total Other Expenditure	1,468	1,468	2,391

8. Net Incoming/Outgoing Resources

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Loss on disposal of fixed assets	0	0	57
Depreciation of fixed assets	54	54	41
Total Incoming/Outgoing Resources	54	54	98

9. Independent Examiner's Remuneration

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Examination of Financial Statements	1,900	1,900	1,675
Other Fees to Examiners	300	300	1,875
Total Independent Examiner's Fees	2,200	2,200	3,550

10. Trustees' Remuneration and Expenses

No trustees received any remuneration or were reimbursed any expenses during the year.

11. Tangible Fixed Assets

	Furniture and equipment £	Total £
Cost:		
As at 1 January 2023	2,026	2,026
Additions	100	100
Disposals	(25)	(25)
As at 31 December 2023	2,101	2,101
Depreciation:		
As at 1 January 2023	(1,862)	(1,862)
Charge for the year	(53)	(53)
Eliminated on disposals	(1)	(1)
As at 31 December 2023	(1,916)	(1,916)
Net book value:		
As at 31 December 2023	185	185
As at 31 December 2022	164	164

12. Debtors

	2023 £	2022 £
HMRC - Gift Aid claims	620	0
Prepayments	189	342
Total Debtors	809	342

13. Taxation

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

14. Cash and Cash Equivalents

	2023 £	2022 £
Cash on Hand	300	260
Cash at bank	9,837	61,630
Short-term deposits	132,660	105,303
Total Cash as at 31 December 2023	142,797	167,193

15. Creditors

	2023 £	2022 £
Trade Creditors	0	0
VAT Repayable	0	16
Accruals	957	3,000
Total Creditors	957	3,016

16. Related Parties

Controlling Entity

The charity is controlled by the Trustees.
There were no related party transactions during the year.

17. Analysis of Funds

2023	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
General Funds					
Unrestricted	125,128	22,331	(6,546)	(10,074)	130,839
Designated	27,929	0	(27,422)	10,074	10,581
Total Unrestricted Funds	153,057	22,331	(33,968)	0	141,420
Restricted Funds	11,827	0	(9,794)		2,033
Total Funds 2023	164,884	22,331	(43,762)	0	143,453
2022	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
General Funds					
Unrestricted	105,628	168,983	(51,046)	(98,437)	125,128
Designated	1,200	0	(71,708)	98,437	27,929
Total Unrestricted Funds	106,828	168,983	(122,754)	0	153,057
Restricted Funds	11,827	0	0	0	11,827
Total Funds	118,655	168,983	(122,754)	0	164,884

Purposes of Restricted Funds

The legacy from Mrs 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 not should be used to improve the dementia environment on the Barnes Ward.

Designated Funds

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