

Charity registration number: 1209785

Sidmouth Victoria Hospital Comforts Fund

Annual Report and Financial Statements

for the period from 28 August 2024 to 31 October 2025



Sidmouth Victoria Hospital Comforts Fund

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 4
Accountants' Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 10

Sidmouth Victoria Hospital Comforts Fund

Reference and Administrative Details

Chairman	Mr J B Roberts
President	Mrs F I Newth
Trustees	Mrs B J Smith Mr J B Roberts Ms L D Craig Mr T G Cook Ms K Tipton Mr M J Lavers Mr S Blyth Mrs M C Knights Mr G Vincent Mrs J Loveridge Mrs F I Newth Mr A Mitchell Mr D Fergie Mr M Mertens Mr S Pearson Ms N Johnson
Secretary	Mrs J Loveridge
Treasurer	Mr S Pearson
Charity Registration Number	1209785
Principal Office	The Rews 4 Sidleigh Sid Road Sidmouth Devon EX10 9DE
Accountant	Westcotts (SW) LLP Chartered Accountants Queens House New Street Honiton Devon EX14 1BJ

Sidmouth Victoria Hospital Comforts Fund

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the period ended 31 October 2025.

Objectives and activities

Objects and aims

The principal objective of the CIO, which will remain unchanged from that of the original Charity (213425), is to provide funds for the purpose of supplementing, in such manner as the Charity thinks fit, the resources of the Hospital principally by arousing and maintaining public interest in the Hospital,

There were no policy changes during the period.

The affairs of the Comforts Fund are managed by a committee, comprising the treasurer and not less than six or more than seventeen members of the Comforts Fund, and up to three other persons who may be co-opted by the committee itself. At the Annual General Meeting one third of the committee members retire. Retiring members are eligible for re-election.

The committee has power to appoint sub-committees.

Public benefit

The Trustees consider the Charity's activities to be for the public benefit as the hospital for which the Charity provides financial support is for the use of the general public within the Sidmouth area.

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.

Achievements and performance

All activities during the period were undertaken in the original Charity, please refer to Sidmouth Victoria Hospital Comforts Fund, registered charity number 213425.

Financial review

All activities during the period were undertaken in the original Charity, please refer to Sidmouth Victoria Hospital Comforts Fund, registered charity number 213425.

Policy on reserves

All activities during the period were undertaken in the original Charity, please refer to Sidmouth Victoria Hospital Comforts Fund, registered charity number 213425.

Structure, governance and management

Organisational structure

The original Charity (213425) was founded in 1948 and was registered with the Charity Commission in 1964 as an unincorporated association governed by the objects and rules revised 1956, 2002 and 2021 and is now in the process of completing the transfer to a CIO (1209785) registered 28 August 2024.

Sidmouth Victoria Hospital Comforts Fund

Trustees' Report (continued)

Major risks and management of those risks

Risk management

The Trustees have examined the principal areas of the Charity's operations and considered the major risks faced in each of these area. In the opinion of the Trustees, the Charity has established resources and review systems which, under normal conditions, should allow these risks to be mitigated to an acceptable level in its day to day operations.

Sidmouth Victoria Hospital Comforts Fund

Trustees' Report (continued)

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 period 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 Charities (Accounts and Reports) Regulations 2008, 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 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.

The annual report was approved by the trustees of the charity on 09.04.26 and signed on its behalf by:



Mr J B Roberts
Chairman and trustee

Chartered Accountants' Report to the Trustees on the Preparation of the Unaudited Statutory Accounts of Sidmouth Victoria Hospital Comforts Fund for the Period Ended 31 October 2025

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Sidmouth Victoria Hospital Comforts Fund for the period ended 31 October 2025 as set out on pages 6 to 10 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW) we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the board of directors of Sidmouth Victoria Hospital Comforts Fund, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Sidmouth Victoria Hospital Comforts Fund and state those matters that we have agreed to state to the board of directors of Sidmouth Victoria Hospital Comforts Fund, as a body, in this report, in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Sidmouth Victoria Hospital Comforts Fund and its board of directors as a body for our work or for this report.

It is your duty to ensure that Sidmouth Victoria Hospital Comforts Fund has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of Sidmouth Victoria Hospital Comforts Fund. You consider that Sidmouth Victoria Hospital Comforts Fund is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the accounts of Sidmouth Victoria Hospital Comforts Fund. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Westcotts

Westcotts (SW) LLP

**Queens House
New Street
Honiton
Devon
EX14 1BJ**

Date: 28.08.26

Sidmouth Victoria Hospital Comforts Fund

Statement of Financial Activities for the Period from 28 August 2024 to 31 October 2025

	Note	Total 2025 £
Income and Endowments from:		
Expenditure on:		
Net income/(expenditure)		-
Net movement in funds		-
Reconciliation of funds		
Total funds carried forward		-

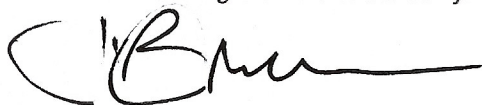
All of the charity's activities derive from continuing operations during the above period.

Sidmouth Victoria Hospital Comforts Fund

(Registration number: 1209785)
Balance Sheet as at 31 October 2025

	Note	2025 £
Funds of the charity:		
Total funds		<u>-</u>

The financial statements on pages 6 to 10 were approved by the trustees, and authorised for issue on ...09.04.26. and signed on their behalf by:



Mr J B Roberts
Chairman and trustee

Sidmouth Victoria Hospital Comforts Fund

Notes to the Financial Statements for the Period from 28 August 2024 to 31 October 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Sidmouth Victoria Hospital Comforts Fund 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.

The address of the principal office is The Rews, 4 Sidleigh, Sid Road, Sidmouth, Devon, EX10 9DE.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Summary of disclosure exemptions

The charity has taken advantage of the exemption in FRS102 from the requirement to produce a cashflow statement because it is a small charity..

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome.

Income and endowments

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacies

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

Investment income

Income from invested funds is accounted for on an accruals basis.

Sidmouth Victoria Hospital Comforts Fund

Notes to the Financial Statements for the Period from 28 August 2024 to 31 October 2025 (continued)

Expenditure

Expenditure is accounted for on an accruals basis as a liability is incurred and incorporates provision for known liabilities where costs can be predicted.

Charitable activities

Charitable expenditure comprises those costs directly incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs

Governance costs comprise all costs incurred in running the charity itself as an organisation.

Value added tax

The charity is not registered for value added tax.

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 company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Financial instruments

Classification

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Sidmouth Victoria Hospital Comforts Fund

Notes to the Financial Statements for the Period from 28 August 2024 to 31 October 2025 (continued)

Recognition and measurement

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

2 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.

3 Taxation

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

4 Related party transactions

There were no related party transactions in the period.