

Charity registration number: 213425

# Sidmouth Victoria Hospital Comforts Fund

Annual Report and Financial Statements

for the Year Ended 31 October 2025



**WESTCOTTS**

CHARTERED ACCOUNTANTS  
& BUSINESS ADVISERS

## **Sidmouth Victoria Hospital Comforts Fund**

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## **Sidmouth Victoria Hospital Comforts Fund**

### **Reference and Administrative Details**

<b>Chairman</b>	Mr J B Roberts
<b>President</b>	Mrs F I Newth
<b>Trustees</b>	Mr S Pearson Mrs M C Knights Mr M J Lavers Mrs J Loveridge Mr M Mertens Mr D Fergie Mr G Vincent Mr J B Roberts Ms N Johnson Mr T G Cook Mr A Mitchell Mr S Blyth Mrs F I Newth Mrs B J Smith
<b>Secretary</b>	Mrs J Loveridge
<b>Treasurer</b>	Mr T G Cook
<b>Charity Registration Number</b>	213425
<b>Principal Office</b>	The Rews 4 Sidleigh Sid Road Sidmouth Devon EX10 9DE
<b>Independent Examiner</b>	N Smy ACA 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 year ended 31 October 2025.

#### **Objectives and activities**

##### ***Objects and aims***

The principal objective, which has remained unchanged, 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 year.

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.

## **Sidmouth Victoria Hospital Comforts Fund**

### **Trustees' Report (continued)**

#### **Achievements and performance**

The financial statements for the year ended 31 October 2025 illustrate our activities for the year.

Trustees have been active and supportive over the year. I am pleased to report that recruitment to the board of trustees has improved our diversity and demographic profile. Trustees have shown an awareness of the need to recruit people who represent a wider range of the population of the valley and the willingness of younger people to contribute to our work is very encouraging. When we reviewed the constitution in preparation for becoming a CIO we had in mind the need to plan for a healthy turnover of trustees.

Trustees have been well represented at consultation and communication events organised by RDUH. It is pleasing to note that regular area meetings have been restored to the calendar. SVHCF is also an active member of DCA the association representing the third sector involvement in supporting Community Hospitals. It is important for us to share with others in similar situations and to learn from their experience.

We have continued our commitment to providing hot beverage vending in the waiting area and this activity is due for review to evaluate its effectiveness. The changes to primary care use of the reception area has had some effect on its use. We continue to support the hospital through purchase of small items and always seek to remind staff of our willingness to help. We are also willing to help with training where necessary. Under discussion is the possibility of sponsoring an extension of provision to help prevent falls which often lead to hospital admission.

Car parking remains a significant concern both for visitors and for staff. It is good to report that trustees have agreed to support a small reorganisation of the area at the back of the staff car park where waste skips have frequently been placed. Work has been delayed by the very wet winter weather but should be completed very shortly. I am grateful for the cooperation of NHS Property in bring this about.

X-ray facilities at Sidmouth Hospital remain closed. Trustees have offered to fund the replacement of the elderly and broken machine and make adjustments to surrounding infrastructure. We remain committed to seeing X-ray facilities restored. There has been so much inconvenience to those in the community without access to private transport and it remains our intention to see the MIU return to the hospital where it belongs. Having X-ray facilities is important in so many ways.

Trustees have agreed to fund a redecoration and re-equipping of the day/dining room area of the inpatient section of the hospital. We were asked to do this to improve the facilities for in-patients to encourage them to maintain mobility and speed rehabilitation. It is also an aesthetic improvement.

Supporting morale of staff and patients in practical ways is a very significant part of SVHCF activity. Grants for Christmas gifts and celebration food are a feature of this as is paying for the delivery of daily newspapers.

Discussions with stakeholders over the installation of solar panels on the roof of the hospital have continued over the year. We have offered to fund said installation but debate continues over the suitability of the tile on the roof to support panels. We have suggested that forward planning should combine replacement of brittle clay tiles with the installation of panels but establishing timescales for this type of maintenance is proving very difficult to establish.

## **Sidmouth Victoria Hospital Comforts Fund**

### **Trustees' Report (continued)**

We do, however, seem to edging towards a smaller scale project to buy electric cargo bikes for staff based at the hospital to use in taking services out into the community. The RDUH have some experience on other sites and we have offered to fund a limited project with secure storage and charging facilities.

Trustees are very pleased to oversee and maintain The Therapeutic Garden (now known as Graham's Garden) which is very much appreciated by in-patients and visitors and staff. The up-keep is a considerable commitment and trustees are most grateful to Graham Vincent whose care for the garden is so important.

In place of a street collection this year, the SVHCF was represented at the Vintage Car Show held at The Cricket Club. Trustees were able to engage with the wide range of visitors to raise the profile of the charity and broaden understanding of what we are trying to achieve.

Trustees are aware of the importance of working in partnership with other community based organisations. We are very grateful for the help of Sidmouth Hospice at Home who allow us to meet at their Sidford Centre. This year has seen the development of communication with the Primary Care Practice at the Beacon.

Meetings have been held with the practice manager who has also attended a meeting with trustees to explain the issues being faced by their team.

#### **Financial review**

During the year the Charity received income of £894,549 (2024: £64,920) and incurred expenditure of £17,904 (2024: £47,427) resulting in a surplus for the year of £876,645 (2024: £17,493).

It also includes a contribution of £360 (2024: £370) towards the cost of the Christmas festivities within the hospital.

#### ***Policy on reserves***

The Charity's financial position at 31 October 2025 showed a reserve balance of £1,648,224.

The Trustees therefore consider the reserves to be reasonable at the balance sheet date.

## **Sidmouth Victoria Hospital Comforts Fund**

### **Trustees' Report (continued)**

#### **Plans for future periods**

##### ***Aims and key objectives for future periods***

Our priorities are:

- 1) to see the solar panel, electric vehicle charging, car park re-development project to fruition
- 2) to help to redevelop the X-ray facility at the hospital
- 3) to maintain and improve the Therapeutic Garden
- 4) to see the MIU return to the hospital
- 5) to help to re-open the day case surgery unit at the hospital
- 6) to plan for smooth transition in governance through succession planning
- 7) to represent the hospital at consultation events locally and regionally

#### **Structure, governance and management**

##### ***Arrangements for setting key management personnel remuneration***

No remuneration is paid to any committee member. The chairman receives a small honorarium.

##### ***Organisational structure***

The charity was founded in 1948 and was registered with the Charity Commission in 1964. The Sidmouth Victoria Hospital Comforts Fund is an unincorporated association governed by the objects and rules revised 1956, 2002 and 2021.

##### ***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 areas. 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 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 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 ~~09/03/26~~ and signed on its behalf by:



**Mr J B Roberts**  
Chairman and trustee



## **Sidmouth Victoria Hospital Comforts Fund**

### **Independent Examiner's Report to the trustees of Sidmouth Victoria Hospital Comforts Fund**

I report to the trustees on my examination of the accounts of Sidmouth Victoria Hospital Comforts Fund for the year ended 31 October 2025.

#### **Responsibilities and basis of report**

As the charity trustees of Sidmouth Victoria Hospital Comforts Fund 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 Sidmouth Victoria Hospital Comforts Fund'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**

Since Sidmouth Victoria Hospital Comforts Fund's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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 Sidmouth Victoria Hospital Comforts Fund 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.

*N:Ms Smy*

**N Smy ACA  
Westcotts (SW) LLP  
Chartered Accountants  
Queens House  
New Street  
Honiton  
Devon  
EX14 1BJ**

**Date:** 12/03/26

## Sidmouth Victoria Hospital Comforts Fund

### Statement of Financial Activities for the Year Ended 31 October 2025

	Note	Unrestricted funds £	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies		873,305	873,305	40,808
Other trading activities		-	-	185
Investment income	4	<u>21,244</u>	<u>21,244</u>	<u>23,927</u>
Total income		<u>894,549</u>	<u>894,549</u>	<u>64,920</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(17,904)</u>	<u>(17,904)</u>	<u>(47,427)</u>
Total expenditure		<u>(17,904)</u>	<u>(17,904)</u>	<u>(47,427)</u>
Net income		<u>876,645</u>	<u>876,645</u>	<u>17,493</u>
Net movement in funds		876,645	876,645	17,493
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>771,579</u>	<u>771,579</u>	<u>754,086</u>
Total funds carried forward	13	<u><u>1,648,224</u></u>	<u><u>1,648,224</u></u>	<u><u>771,579</u></u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2024 is shown in note 13.

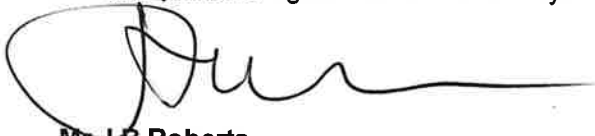
## Sidmouth Victoria Hospital Comforts Fund

(Registration number: 213425)

Balance Sheet as at 31 October 2025

	Note	2025 £	2024 £
<b>Current assets</b>			
Debtors	10	410,512	5,713
Cash at bank and in hand	11	<u>1,239,980</u>	<u>768,026</u>
		1,650,492	773,739
<b>Creditors: Amounts falling due within one year</b>	12	<u>(2,268)</u>	<u>(2,160)</u>
<b>Net assets</b>		<u>1,648,224</u>	<u>771,579</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>1,648,224</u>	<u>771,579</u>
<b>Total funds</b>	13	<u>1,648,224</u>	<u>771,579</u>

The financial statements on pages 8 to 16 were approved by the trustees, and authorised for issue on 09/03/26 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 Year Ended 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. The carrying amount is £- (2024 -£-).

#### **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 Year Ended 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.

#### **Fundraising costs**

Fundraising costs are those costs incurred in seeking voluntary contributions.

#### **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. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

#### **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 Year Ended 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 Income from donations and legacies

	Unrestricted funds General fund £	Total 2025 £	Total 2024 £
Donations and legacies;			
Legacies	871,855	871,855	40,758
Donations	1,450	1,450	50
	<u>873,305</u>	<u>873,305</u>	<u>40,808</u>

#### 3 Income from other trading activities

	Total funds £	Total 2024 £
Fundraising events	-	185
	<u>-</u>	<u>185</u>

#### 4 Investment income

	Unrestricted funds General fund £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Bank interest receivable	21,244	21,244	23,927
	<u>21,244</u>	<u>21,244</u>	<u>23,927</u>

## Sidmouth Victoria Hospital Comforts Fund

### Notes to the Financial Statements for the Year Ended 31 October 2025 (continued)

#### 5 Expenditure on charitable activities

By fund type	Note	Unrestricted funds General fund £	Total 2025 £	Total 2024 £
Sidmouth Victoria Hospital		15,036	15,036	44,974
Support costs		2,868	2,868	2,453
		<u>17,904</u>	<u>17,904</u>	<u>47,427</u>

By activity type		Activity undertaken directly £	2025 £	2024 £
Sidmouth Victoria Hospital		15,036	15,036	44,974
Support costs		3,277	3,277	2,453
		<u>18,313</u>	<u>18,313</u>	<u>47,427</u>

#### 6 Trustees remuneration and expenses

Trustees are not employees of the Charity, however the Chairman received an honorarium of £200 (2024: £200).

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

#### 7 Staff costs

No salaries or wages have been paid to employees, including the members of the committee during the year.

The average head count of employees during the year was Nil (2024: Nil).

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

## Sidmouth Victoria Hospital Comforts Fund

### Notes to the Financial Statements for the Year Ended 31 October 2025 (continued)

#### 8 Independent examiner's remuneration

	2025 £	2024 £
<b>Other fees to examiners</b>		
The examining of accounts of any associate of the charity	1,210	1,152
All other services	<u>1,448</u>	<u>1,152</u>
	<u>2,658</u>	<u>2,304</u>



# Sidmouth Victoria Hospital Comforts Fund

## Notes to the Financial Statements for the Year Ended 31 October 2025 (continued)

### 9 Taxation

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

### 10 Debtors

	2025 £	2024 £
Other debtors	<u>410,512</u>	<u>5,713</u>

### 11 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>1,239,980</u>	<u>768,026</u>

### 12 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	<u>2,268</u>	<u>2,160</u>

### 13 Funds

	Balance at 1 November 2024 £	Incoming resources £	Resources expended £	Balance at 31 October 2025 £
<b>Unrestricted funds</b>				
General fund	<u>771,579</u>	<u>894,549</u>	<u>(17,904)</u>	<u>1,648,224</u>

	Balance at 1 November 2023 £	Incoming resources £	Resources expended £	Balance at 31 October 2024 £
<b>Unrestricted funds</b>				
General fund	<u>754,086</u>	<u>64,920</u>	<u>(47,427)</u>	<u>771,579</u>

## Sidmouth Victoria Hospital Comforts Fund

### Notes to the Financial Statements for the Year Ended 31 October 2025 (continued)

#### 14 Analysis of net assets between funds

	<b>Unrestricted funds General fund £</b>	<b>Total funds at 31 October 2025 £</b>
Current assets	1,650,492	1,650,492
Current liabilities	<u>(2,268)</u>	<u>(2,268)</u>
Total net assets	<u>1,648,224</u>	<u>1,648,224</u>
	<b>Unrestricted funds General fund £</b>	<b>Total funds at 31 October 2024 £</b>
Current assets	773,739	773,739
Current liabilities	<u>(2,160)</u>	<u>(2,160)</u>
Total net assets	<u>771,579</u>	<u>771,579</u>

#### 15 Related party transactions

There were no related party transactions in the year.

## Sidmouth Victoria Hospital Comforts Fund

### Statement of Financial Activities by fund for the Year Ended 31 October 2025

	<b>Total Unrestricted Funds 2025 £</b>	<b>Total Unrestricted Funds 2024 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	873,305	40,808
Other trading activities	-	185
Investment income	<u>21,244</u>	<u>23,927</u>
Total income	<u>894,549</u>	<u>64,920</u>
<b>Expenditure on:</b>		
Charitable activities	<u>(17,904)</u>	<u>(47,427)</u>
Total expenditure	<u>(17,904)</u>	<u>(47,427)</u>
Net income	<u>876,645</u>	<u>17,493</u>
Net movement in funds	876,645	17,493
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>771,579</u>	<u>754,086</u>
Total funds carried forward	<u><u>1,648,224</u></u>	<u><u>771,579</u></u>

## Sidmouth Victoria Hospital Comforts Fund

### Detailed Statement of Financial Activities for the Year Ended 31 October 2025

	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	873,305	40,808
Other trading activities (analysed below)	-	185
Investment income (analysed below)	<u>21,244</u>	<u>23,927</u>
Total income	<u>894,549</u>	<u>64,920</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(17,904)</u>	<u>(47,427)</u>
Total expenditure	<u>(17,904)</u>	<u>(47,427)</u>
Net income	<u>876,645</u>	<u>17,493</u>
Net movement in funds	876,645	17,493
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>771,579</u>	<u>754,086</u>
Total funds carried forward	<u><u>1,648,224</u></u>	<u><u>771,579</u></u>

## Sidmouth Victoria Hospital Comforts Fund

### Detailed Statement of Financial Activities for the Year Ended 31 October 2025 (continued)

	Total 2025 £	Total 2024 £
<b><i>Donations and legacies</i></b>		
Donations	1,450	50
Legacies	871,855	40,758
	<u>873,305</u>	<u>40,808</u>
<b><i>Other trading activities</i></b>		
Fundraising events	-	185
	<u>-</u>	<u>185</u>
<b><i>Investment income</i></b>		
Bank interest receivable	21,244	23,927
	<u>21,244</u>	<u>23,927</u>
<b><i>Charitable activities</i></b>		
Equipment purchased	(10,369)	(39,022)
Christmas celebrations	(360)	(370)
Helpers insurance	(236)	(248)
Charitable donations	(20)	(20)
Vending machine costs	(1,986)	(2,383)
Chairman's honorarium	(200)	(200)
Sundry expenses	(1,865)	(2,731)
Governance costs - accountancy fees	(2,658)	(2,304)
Advert and room hire - AGM	(210)	(149)
	<u>(17,904)</u>	<u>(47,427)</u>