

# Dorset County Hospital NHS Foundation Trust Charitable Fund



## Annual Report and Accounts

for the year ended 31 March 2024

Registered Charity No. 1056479

# **Dorset County Hospital NHS Foundation Trust Charitable Fund**

## **Annual Report and Accounts for the year ended 31 March 2024**

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### **Principal Office**

The principal office for the Charity is:  
Trust Headquarters  
Dorset County Hospital NHS Foundation Trust  
Dorset County Hospital  
Williams Avenue  
Dorchester  
Dorset DT1 2JY

### **Bankers**

NatWest Bank PLC  
Government Banking Team  
NatWest European Operations Centre  
Brampton Road  
Newcastle-under-Lyme  
Staffordshire  
ST5 0QX

### **Auditors**

Edwards and Keeping Limited  
Unity Chambers  
34 High East Street  
Dorchester  
Dorset DT1 1HA

# **Dorset County Hospital NHS Foundation Trust Charitable Fund**

## **Trustee's Annual Report for the year ended 31 March 2024**

Dorset County Hospital NHS Foundation Trust, as Corporate Trustee, presents the Annual Report for the Dorset County Hospital NHS Foundation Trust Charitable Fund (Dorset County Hospital Charity) together with the audited financial statements for the year ended 31 March 2024.

The financial statements have been prepared by the Corporate Trustee in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's trust deed, the Charities Act 2011 and Statement of Recommended Practice: *Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)* published in October 2019.

In preparing this annual report, the Corporate Trustee has complied with its duty to have due regard to the guidance on public benefit published by the Charity Commission. The Charity Annual Report and Accounts include all the separately established funds of which Dorset County Hospital NHS Foundation Trust (DCHFT) is the primary beneficiary.

### **Forward by the Chair of Charitable Funds Committee**

As Chair, I welcome you to our annual report for the year ended 31 March 2024. The Charity's purpose is to raise and receive funds to enhance patient care and staff welfare at Dorset County Hospital; providing support that is above and beyond the NHS budget.

Despite challenging economic conditions, the Charity's income for the year is in line with its average annual income over the past five-year period. Though down year on year, this is primarily due to exceptional legacy income in the preceding year. The majority of our income has been received from grants and legacies; with community and events income continuing to re-build. Our new Emergency and Critical Care Appeal launched in September 2023, to fund enhancements in the new Emergency Department and Critical Care Unit to be built at the hospital. We have received valuable ongoing support from NHS Charities Together grants programmes. We have greatly valued the level of continued support received from our donors and supporters across our community. I would like to thank all the individuals, charitable trusts, organisations, businesses, community groups and our hospital staff who have donated and fundraised in support of Dorset County Hospital, helping to generate significant charitable income this year.

I would also like to thank my fellow Charitable Fund Committee Members and the volunteers who assist Dorset County Hospital Charity. It is the commitment and generosity of our supporters, many of whom are patients, their families and friends who have been treated by our dedicated staff, which enables our Charity to continue to enhance patient care and staff welfare at Dorset County Hospital.

Key highlights of the year for Dorset County Hospital Charity were:

- Launch of the charity's £2.5million Emergency & Critical Care Appeal.
- Promotion of the charity's Greatest Need Appeal supporting care areas across the hospital.
- Significant levels of legacy income and ongoing legacy marketing.
- On-going grant funding from NHS Charities Together.
- Securing major grants from local trusts and charities.
- Growing levels of community and events fundraising.
- Raising the charity's profile through the media and use of social media.

# Dorset County Hospital NHS Foundation Trust Charitable Fund

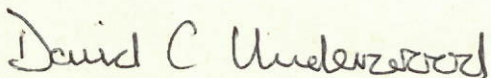
## Trustee's Annual Report for the year ended 31 March 2024 (continued)

- Funding a range of initiatives and projects to support patient care and staff welfare.

Each year Dorset County Hospital cares for around 56,000 inpatients along with 57,000 regular day attenders, sees around 259,000 outpatients and cares for around 63,000 people who attend our Emergency Department. The hospital serves a residential population in the region of 250,000 people, plus visitors to our beautiful County who become ill. Demand for services at Dorset County Hospital continues to increase. DCH Charity raises funds to enhance patient care at the hospital so any support you can give the Charity is most welcome.

If you would like to support Dorset County Hospital Charity please contact a member of the Charity team on 01305 253215 or send an email to: [charity@dchft.nhs.uk](mailto:charity@dchft.nhs.uk) or see [www.dchcharity.org.uk](http://www.dchcharity.org.uk)

With sincere thanks and much appreciation,



David Underwood, Chair

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Trustee's Annual Report for the year ended 31 March 2024 (continued)

### Objectives and Activities

#### Objectives and strategy

Nearly 446,000 patients are cared for by the Foundation Trust each year. Good healthcare is priceless, but it requires significant investment. The charitable contributions help to enhance the quality of services, over and above that which the NHS provides; and make a difference and touch the lives of our community for the public benefit. Dorset County Hospital NHS Foundation Trust Charitable Fund aims to help fund the important extras: making patient care better, by raising funds for the latest technology and equipment and enhancing patient comfort by improving the hospital environment and facilities; as well as supporting staff welfare, especially since the impact of the pandemic.

When deciding upon the most beneficial way to use charitable funds, the Corporate Trustee has regard to the main activities, objectives, strategies and plans of the Trust.

"The Charitable Fund enhances the provision of healthcare services that are provided to the population served by Dorset County Hospital NHS Foundation Trust. This encompasses the provision of medical equipment, furniture and fittings, improvement of the environment and facilities, enhancement of staff and patient education and the welfare of staff and patients".

The Charity's profile has been raised through improved promotion, and exposure on the Dorset County Hospital NHS Foundation Trust intranet and web sites. The profile of the Charity has been further enhanced through the launch of a major fundraising appeal, planned media/PR campaign and targeted promotion of fundraising to staff, local community groups, companies and the wider public.

The Charity is operated with a small team lead by Simon Pearson, Head of Charity & Social Value; together with Rachel Cole, Fundraising and Communications Manager, Jodi Hibbard, Individual Giving Manager and Kitz Clifford, Fundraising Officer. DCHFT Arts in Hospital programme is also now managed by DCH Charity with Suzy Rushbrook, Arts in Hospital Manager.

If you would like more information about supporting the Charity, please contact Simon Pearson, Head of Charity & Social Value at Dorset County Hospital on 01305 253470 or send an email to: [Simon.Pearson@dchft.nhs.uk](mailto:Simon.Pearson@dchft.nhs.uk).

#### Grant making policy

Grants are made from the Charity's funds to the Dorset County Hospital NHS Foundation Trust based on funding applications – the funds comprise of three elements:

- **special purpose funds**, which are registered with the Charity Commission; and are funds that are restricted through the definition of their "objects," which can be viewed on the Charity Commission website. These funds are managed by named managers of the Foundation Trust. The fund designation is binding on the Corporate Trustee.
- **designated unrestricted funds**, which comprise a proportion of the unrestricted funds that are earmarked, but not through a binding designation, for specific elements of the Trust's work. These often result from donations received, where the donor nominated a particular part of the hospital or activity at the time their donation was made. Whilst their nomination is not binding on the Corporate Trustee, the designated funds reflect these nominations. These funds are overseen by directorate managers who can make recommendations on how to spend the money within their designated area. Fund advisers' recommendations are generally accepted and the funds can be spent at any time.

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Trustee's Annual Report for the year ended 31 March 2024 (continued)

- **the general fund**, which benefits from gifts received by the Charity where donors have not expressed where they want their donations to be spent. Applications for money from this fund are invited from any member of the hospital. Based on the applications received and their knowledge of the hospital, the Charitable Fund Committee agrees funding and priorities based on quality and value for money. Grants are targeted on projects in areas of the hospital that do not have available designated funds.

The Charity seeks to promote the use of the general funds and designates donation receipts to the general fund, by default, rather than to service, or department specific funds. In addition, the Charity now identifies thirty-one designated, unrestricted funds: Emergency Department, Cardiac, Critical Care, Diabetes, Stroke Unit Fund, Urology Fund, Kingfisher Ward, Purbeck Ward, Elderly Care, DCH Radiotherapy Fund, Dermatology Fund, Ilchester Integrated Assessment Unit, Ridgeway Ward, Dementia Fund, Forget-me-not Suite, Maud Alexander Ward, Colorectal and Lower GI, Breast Care, Lulworth Ward, Hinton Ward, Prince of Wales Ward, DCH Therapies, Haemodialysis, Barnes Ward, Ophthalmology, Paediatric Diabetes, COVID-19 Appeal, The Stoke Club Legacy Fund, Bereavement Fund, DCHC Christmas Appeal Fund and Mary Anning Unit. Whilst, these funds are not registered individually with the Charity Commission, they are important specific purpose funds managed by the Charity.

This approach has reduced the bureaucracy of management of the funds and improved the flexibility and effectiveness of the Charity's use of its available resources.

## Achievements and Performance

### Annual review: Our activities

The Charity has adapted to the challenging economic environment with the majority of our income this year received from grants and legacies; with community and events income continuing to rebuild. Income and pledges have been secured towards our new Emergency and Critical Care Appeal. We have received further valuable support from the NHS Charities Together grants programmes. Ward and speciality charitable funds continued to receive donations specifically for charitable activities within those areas.

The Charity Team continued working a hybrid model with a mix of working remotely and in the office. Plans are focused on maintaining and improving financial sustainability through generating new fundraising opportunities, with a particular focus on the new capital appeal.

### Development of the Charity

The Charity has undertaken the following key activities:

- a) The Charity has developed its Business Plan 2024/25. The Charity's strategy focuses on maintaining the Charity's financial sustainability within the context of the challenging economic environment; whilst capitalising on new fundraising opportunities.
- b) Public launch and early-stage fundraising for the new £2.5M Emergency and Critical Care Appeal to fund enhancements to the hospital's new Emergency Department and Critical Care Unit due to be built at the hospital.
- c) The Charity continues to generate income through its ongoing Greatest Need Appeal, supporting all areas of the hospital, wherever the need is greatest.
- d) Dorset County Hospital Charity continued its role as the lead charity for the NHS Charities Together Stage 2 Community Partnership (Dorset) two-year grant programme. We received third instalment of £62,807 in August 2023 with the fourth and final £62,806 instalment received in

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Trustee's Annual Report for the year ended 31 March 2024 (continued)

December 2023, benefitting NHS projects working with community partners across Dorset. We also received our NHS Charities Together Stage 3 Recovery £34,300 grant to support staff health and wellbeing initiatives. We utilised our NHS Charities Together £29,720 grant to recruit a Capital Appeal Officer post (on a 12-month fixed-term-contract) and the introduction of contactless donation devices to be sited in the hospital.

- e) We participated in NHS Charities Together's new legacy giving campaign to increase awareness and income from this key income source. We continued to promote DCH Charity's Free Will Service working with local solicitors.
- f) On-going oversight of Dorset County Hospital Arts in Hospital programme and management of Dorset County Hospital Arts in Hospital Manager.
- g) The Head of Charity & Social Value has led on continued development of Dorset County Hospital's Social Value programme, working with the Dorset County Hospital Social Value Programme Group. Dorset County Hospital recognises its role as an anchor institution in delivering social value, contributing to the wider social, economic and environmental well-being of the community it serves.

### Significant Projects

The Charity's funds have been used to provide a variety of additional equipment and services, above and beyond NHS budgets, to help enhance patient care including:

- £125,600 Community Partnership Grant received from NHS Charities Together supported a number of community-based projects. Dorset County Hospital Charity is the lead charity and arranged the paying on of the grant to the partner charities in the application to NHS Charities together.
- £48,000 funded the software upgrade to the Cardiac MRI Service to create a better experience for Cardiology Patients at Dorset County Hospital.
- £75,100 supported the refurbishment of the staff area in the Damers Restaurant at Dorset County Hospital.
- £21,100 funded a Counsellor for cancer patients for a 12-month period.
- The Charity also supported non-mandatory training courses to enhance staff knowledge and support better patient care.

### Thanking our Supporters

During 2023/24 our charity received significant support including many fundraising events taking place on behalf of Dorset County Hospital Charity.

The Dorset County Hospital Charity Emergency and Critical Care Appeal was launched in September 2023 and aims to raise £2.5m over the next three years. We are extremely grateful to Kate Adie CBE DL for agreeing to be our Appeal Patron. We would like to express our sincere thanks to all those who have supported the appeal so far, including individual donors, charitable trusts, event fundraisers, local community organisations, corporates and the Dorset County Hospital patient and staff community. As of March 2024, the capital appeal had received total appeal income of £154,800 since the start of the appeal (with income of £80,000 received in 2023/24) and pledges £255,000 giving a total amount raised over the life of the appeal of £409,800. Every supporter to the appeal will help our charity to make a significant contribution to enhancing

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Trustee's Annual Report for the year ended 31 March 2024 (continued) the new Emergency Department and Critical Care Unit to be built at the hospital.

In a year of outstanding support, one of our highlights was the Dorset County Show in September, where our new Emergency and Critical Care Appeal was launched. The Show Committee led by Chair Nicki Ralph selected Dorset County Hospital Charity's new appeal as their Charity of the Year. They exceeded all expectations raising a tremendous £10,000 in support of the appeal, testimony to the hard work and enthusiasm of all involved. This amazing donation was received by Dorset County Hospital Charity in early May 2024.



In July, a generous donation of £14,200 was received from Weymouth Golf Club. Ex-captains Simon Etherington and Patrick Crane organised a number of fundraising events over two years. The donation was split equally between Fortuneswell Ward and Paediatric Diabetes.

In August, thousands of people visited Maiden Castle Farm for a third year of Sunflower Trails – this time in support of the hospital's Special Care Baby Unit. The final donation was an impressive £15,400 and further support will follow for the Capital Appeal in 2024. Thanks to Hazel Hoskin and her family for this ongoing major support.



## Dorset County Hospital NHS Foundation Trust Charitable Fund

### Trustee's Annual Report for the year ended 31 March 2024 (continued)

September saw a generous donation of £6,443 from NFU Mutual to the Capital Appeal.

In November, we celebrated a fundraiser which took place at Athelhampton House raising £1200 in support of the Fortuneswell Cancer Unit.



Daisy and Graham Smith donated a picture to Kingfisher Ward in November in memory of their daughter Daisy – the couple had already raised over £4,000 to support care for children at the hospital.



Goulds of Dorchester Department Stores supported the Capital Appeal in November, enabling the charity team to promote the Appeal to local shoppers at their annual late-night Christmas events. Further corporate support came from the Weymouth branch of Morrisons who provided an opportunity to promote the Greatest Need Appeal to their customers during the NHS Big Tea week in July. Hays Travel donated a mini cruise and raised funds through an in-store raffle. Local

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Trustee's Annual Report for the year ended 31 March 2024 (continued)

company Tecan confirmed their donation of nearly £6,000 in support of Kingfisher Ward, SCBU and the Children's Centre.

DCH staff member Charlie Jordan, who works on Purbeck Ward, completed the Three Peaks Challenge in March 2024, to help buy a piece of equipment to support dementia patients on the ward. Also in March, Sue Romy, a Staff Nurse on Evershot Ward, raised over £1,500 as a result of walking 250,000 steps during the month.

Other significant donations which were received included, £3,000 from the Shave Cross Marathon team; James Sayers who raised £1,343 for the Renal department after running the London half marathon; DCH Governor Kathryn Harrison who raised £900 from a charity art event; the Bincombe Bolt which raised over £1,000 from their family marathon event; Selwood House who gave the proceeds from their Christmas Fete to the Mary Anning Unit; Sylvia and Derek Holdeman, long-standing supporters, raised £500 for Cancer Services at their annual Bingo night; and Jill Wintle who donated nearly £500 for Cancer Services following her holistic and wellbeing event in Chickerell, Weymouth. We are also very grateful for the continued support from the DCH Players whose wonderful show this year supported the capital appeal. Our thanks to Lee White and his family and friends who walked as a team from Yeovil to Dorset County Hospital in March raising £4000 for the Special Care Baby Unit.

We also continue to recognise the valued support received from people who kindly left a gift in their will for the benefit of Dorset County Hospital. Gifts in Wills help to ensure that we can continue to help meet the future needs of Dorset County Hospital.

As usual there are too many other supporters to name individually, but we would like to express our sincere thanks to each and every one of our individual donors, charitable trusts, community groups, local businesses and fundraisers who have made so much difference to patient care this year.

In addition to those mentioned above, Dorset County Hospital Charity would also like to express our thanks to:

- NHS Charities Together
- Friends of Dorset County Hospital
- Local Charitable Trust supporters
- Rotary Clubs
- Lions Clubs
- Round Table and Inner Wheel Club
- Community fundraisers
- DCH staff fundraisers
- Local corporate supporters
- Dorset Town Council
- Local supermarkets including Tesco, Sainsburys, Waitrose and Morrisons

We would also like to thank the many local organisations who have helped spread the word about the work of Dorset County Hospital Charity and the appeals, projects and initiatives we support. These include:

- Dorset Echo
- Poundbury Magazine
- BBC Radio Solent
- KeeP 106 Radio
- Dorset Chamber for Business
- Weymouth and Portland Chamber for Business
- Marshwood Vale Magazine
- The Blackmore Vale Magazine
- West Dorset Magazine

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Trustee's Annual Report for the year ended 31 March 2024 (continued)

### Financial Review

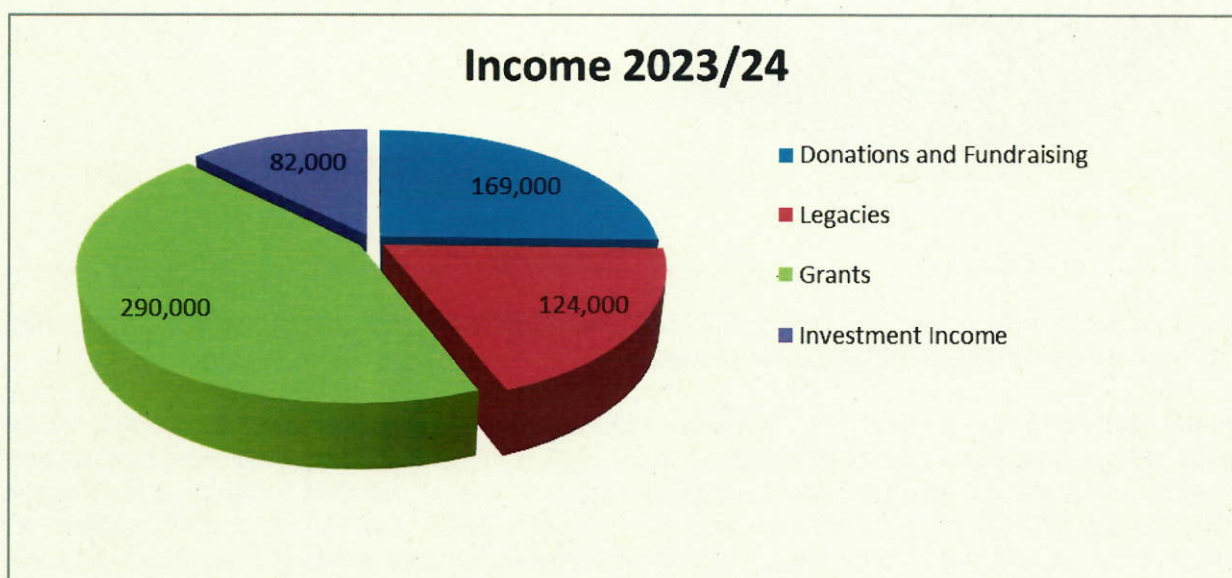
#### A review of our finances, achievements and performance

The net assets of the Charitable Fund as at 31 March 2024 were £755,000 (2023: £811,000).

The Charity continues to rely on donations, grants, fundraising and legacies as the main sources of income.

#### Income

Total income was £665,000 (2023: £878,000) which was a decrease of £213,000 compared to the previous year. The pie chart below shows the main sources of income. The largest income category is donations and fundraising followed by grant income representing donations from other charities supporting Dorset County Hospital.



Donations, Grants and Legacies £583,000 (2023: £840,000) – the Charity's largest source of income is given by the public and other charities keen to support Dorset County Hospital NHS Foundation Trust Charitable Fund.

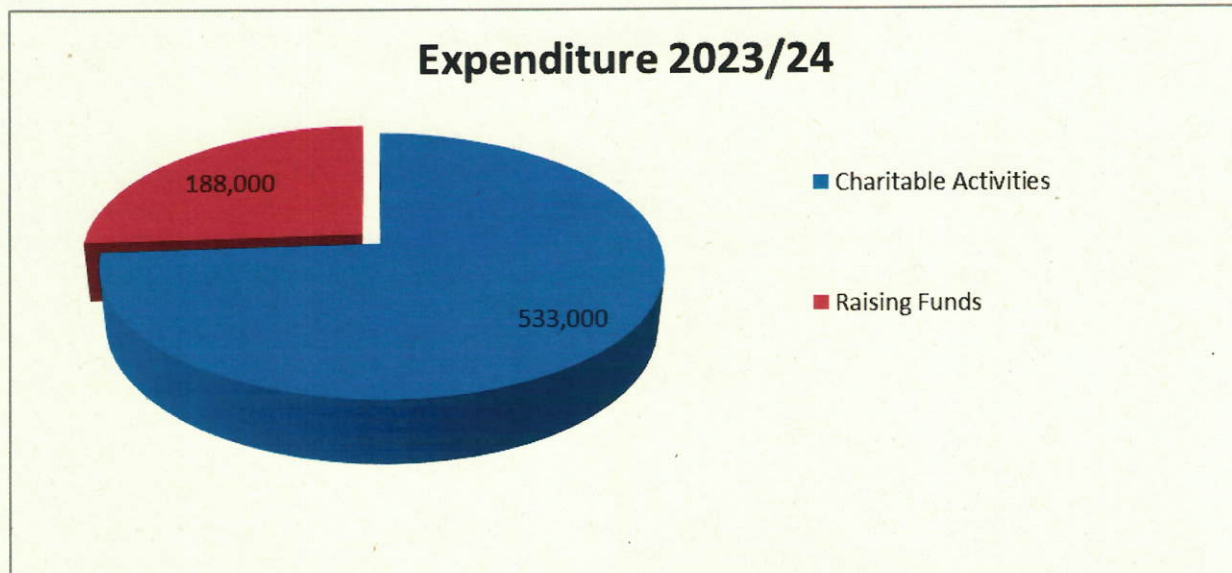
- Grant Income £290,000 (2023: £388,000) – The Charity received grants from NHS Charities together Community Partnership working, along with grants for medical equipment for the benefit of patients at Dorset County Hospital.
- The outpouring of support for the NHS through 2023/24 has been amazing. We have received a number generous donations including toys for our patients on Kingfisher Ward and scarfs for out patients on Fortuneswell Ward. These are not reflected in our accounts but we estimate that these gifts had a value of about £17,300.
- Legacies £124,000 (2023: £329,000) – The Charity values the major support it receives from those who remember our work through their wills. Legacies make a lasting difference, benefiting future generations of patients.
- Donations and fundraising £169,000 (2023: £123,000). The rest of our donations and fundraising comes from collecting boxes and personal donations to fundraising events in the community. We are fortunate to receive generous donations for the benefit of the patients at Dorset County Hospital.

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Trustee's Annual Report for the year ended 31 March 2024 (continued)

### Expenditure

Of the total resources expended of £721,000 (2023: £1,575,000), expenditure on direct charitable activity was £533,000 (2023: £1,434,000) across a range of programmes. The pie chart shows that our largest area of spend was on charitable activities:



Raising funds expenditure of £188,000 (2023: £141,000) related to the cost of the fundraising office (including fundraising staff) and fundraising events.

Charitable activities expenditure of £533,000 included the Charity donating to Dorset County Hospital NHS Foundation Trust assets of £246,000 (2023: £1,139,000). These covered contributions to building schemes and medical and surgical equipment. It also donated furniture and fittings of £39,000 (2023: £14,000), artwork expenses of £27,000 (2023: £9,000) and staff welfare and amenities of £118,000 (2023: £55,000). Patients' welfare, amenities were £8,000 (2023: £11,000) and Community Welfare grants of £95,000 were paid to partnership charities as part of the NHS Charities Together Community Partnership Grant award (2023: £206,000). Support costs for charitable activities totalled £54,000 (2023: £49,000) and this relates to the support and governance charge to support compliance requirements and these charitable activities. The allocation of these support costs against each charitable activity is detailed in Note 8 in the Accounts on page 33.

### Performance management

The Charity relies on the Foundation Trust to identify the appropriateness of funding requests initially through its divisional managers.

All funding applications must advise and justify:

- What difference the proposal will make and what benefit it will provide and its priority.
- The recurring costs that might arise from such a purchase, such as consumables and maintenance which have to be funded by Exchequer funding.
- Why the application cannot be funded from the Foundation Trust's Exchequer funds.
- How the application is in the interest of public benefit.

Each of the funds is monitored by staff of the Foundation Trust's finance department and the Charitable Funds Committee on a quarterly basis.

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Trustee's Annual Report for the year ended 31 March 2024 (continued)

### Investments

The Corporate Trustee does not rely significantly on income from investments, since its policy is to spend the donated income in line with the purpose of the donation, whilst ensuring the financial sustainability of the Charity, in line with Charity Commission expectations. The Corporate Trustee does not invest its charitable funds in equity-based investments. The Charity's Investment Policy 2023 states clearly that the Corporate Trustee should 'not place the funds at risk by speculative investment'. Due to the relatively small level of funds held, the Charitable Funds Committee has chosen not to invest the surplus above reserve levels during the year; and surplus funds are not invested with fund managers. Consequently, though the return on deposits and interest earned remains low as a result of reduced bank deposit interest rates, the fund value has not been put at risk.

Bank and cash balances at the year-end totalled £1,670,000 (2023: £1,652,000) of which £1,669,000 (2023: £1,651,000) was held in an interest earning account with the Government Banking Service. £800 was held as Petty Cash at the end of March 2024.

The Corporate Trustee will constantly review the investment of funds based on the balances available at the time.

### Risk management

The Charity's Risk Register identifies the major risks to which the Charity is exposed. They have been reviewed and systems established to mitigate those risks.

The Charitable Fund Committee will maintain a regular review of the investment policy to ensure that both spending and firm financial commitments remain in line with available resources.

Income and expenditure and commitments are monitored on a monthly basis to avoid unforeseen overspending.

Dorset County Hospital Charity is reliant on donations to allow it to make grants to the Dorset County Hospital NHS Foundation Trust. If income falls then the Charity would not be able to make as many grants or enter into long term commitments with Dorset County Hospital NHS Foundation Trust. The Corporate Trustee mitigates the risk that income will fall by requiring a comprehensive fundraising strategy providing a planned approach to raising funds.

The Corporate Trustee has identified that the NHS, by its very nature, is subject to national changes in government policy as well as local politically driven decisions. This risk may mean initiatives or healthcare activities supported by Dorset County Hospital Charity are no longer delivered in the Dorset area. The Board Members of the Corporate Trustee benefit from attending board meetings at the Foundation Trust where they are able to understand the changes that they are facing at an early stage and are able to review strategic plans of partner NHS organisations when developing future plans.

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Trustee's Annual Report for the year ended 31 March 2024 (continued)

### Reserves policy

As permitted by the establishing declarations of trust, all of the funds are available to be spent at the discretion of the Corporate Trustee. However, under the Accounting and Reporting by Charities: Statement of Recommended Practice 2019 (FRS 102), all charities are required to prepare and publish a reserves policy.

The Corporate Trustee reviewed its policy on setting a reserve balance for the charitable funds; and adopted a revised policy at its meeting in March 2023. This policy sets a target for reserves to ensure that the charitable funds are not over committed. The level of reserves is based on a realistic assessment of need; and takes account of the following:

- the forecast level of income in future years;
- the level of commitments that the Charity has; and
- an analysis of future needs

The policy recognises that, other than restricted funds, charitable donations are given for spending on charitable purposes; and not for investing for an uncertain future. Achievement of actual reserves against the target is modified by the needs of grant applicants, and whilst the overriding object of the Charity is to distribute, rather than accumulate, funds the Trustees recognise the need to accumulate an agreed level of funds to ensure the long-term operational sustainability of the Charity. The results are reviewed quarterly by the Charitable Funds Committee. The Charitable Funds Committee agreed, at its meeting in March 2023, to set the target reserves balance at £220,000 to cover costs of administration, fundraising and support costs of the Charity.

Total funds at 31 March 2024 were £755,000 of which £303,000 related to restricted funds and unrestricted funds totalled £452,000. The Reserves (unrestricted funds) were therefore £232,000 above the target reserves, which reflected a legacy totalling £53,000 for the General Purpose Fund that was accounted for during March 2024. The Charity will be working with Fund Representatives to ensure that funds above the target reserve are spent in accordance with donors wishes to improve patient and staff welfare.

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Trustee's Annual Report for the year ended 31 March 2024 (continued)

### Our future plans

The Corporate Trustee has committed to a long-term role for the Charity. The Charity has developed its Business Plan for 2024/25.

The key activities for 2024/25 will include:

- We will continue to drive forward our major £2.5M Capital Appeal, since its public launch in September 2023, raising funds in support of the hospital's new Emergency Department and Critical Care Unit build, providing enhancements to both facilities.
- We will continue to promote our Greatest Need Appeal supporting all areas of the hospital.
- We will continue to apply to NHS Charities Together new grants programmes as these are announced.
- We will continue to support and promote our fundraisers to grow our Community and Events fundraising activity.
- We will grow the contribution Individual Giving makes to our annual income including proactive promotion of contactless donations and legacy giving.
- We will further develop our donor communications including social media to continue to build relationships with our supporters to generate support year on year.
- We will implement further planned fundraising communications and marketing activities to continue to increase our profile and facilitate income growth.
- We will continue to fundraise and receive funds in support of our wards and specialist care areas to enhance patient care and staff welfare across our hospital.
- We will continue the organisational development of the Dorset County Hospital Arts in Hospital programme including securing new funds for arts projects as part of our Capital Appeal. Arts in Hospital will organise new exhibitions and arts-related projects to continue to enhance well-being for our patients, staff and visitors.
- We will continue to review the mix of skills and experience required in our fundraising team to provide the capacity required to deliver our Charity's income forecasts in line with our fundraising business plan.
- The work of Dorset County Hospital Charity aligns to Dorset County Hospital's Social Value programme, contributing to the wider health and well-being of our community.

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Trustee's Annual Report for the year ended 31 March 2023 (continued)

### Structure, Governance and Management

The Dorset County Hospital NHS Foundation Trust Charitable Fund was entered on the Central Register of Charities on 28 June 1996 as registered Charity number 1056479. At 31 March 2024, the Charity comprised 51 individual funds. The notes to the accounts distinguish the types of fund held and disclose separately details of the income, expenditure and balances associated with these funds.

Donations and other income and assets received by the Charity are accepted and administered as funds and property held on trust for purposes relating to the health service in accordance with the National Health Service Act 2006 and the National Health Service and Community Care Act 1990 and the funds are held on trust by the corporate body.

The Charity's unrestricted fund was established using the model declaration of trust; and all funds held on trust as at the date of registration were either part of this unrestricted fund or registered as separate special purpose funds under the main Charity. Subsequent donations and gifts received by the Charity that are attributable to the original funds are added to those fund balances within the existing Charity. Each fund within the Charity has a nominated fund representative, from the Foundation Trust, who is the point of contact for staff wishing to access the fund via a charitable application.

The Corporate Trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objects of each fund and, by the use of designated funds, the Corporate Trustee respects the wishes of our generous donors to benefit patient care and advance the good health and welfare of patients, carers and staff. Where substantial funds have been received which have specific restrictions set by a donor, a restricted fund has been established. The separate funds registered as linked charities with the Charity Commission are:

#### **Unrestricted Funds:**

- General Purpose Charitable Fund
- Patients General Purpose Charity
- Staff General Purpose Fund

#### **Restricted Funds:**

- Arts in Hospital
- Cancer Services Charity
- Children's Services Trust
- Diabetic Fund
- The Lillian Martin Ophthalmology Fund
- Renal Fund
- Special Care Baby Unit (SCBU)
- West Dorset Medical Society for Post Graduate Education & Research Charity

In addition, thirty-one unrestricted designated funds have been set up by the Corporate Trustee along with the Cancer Appeal Fund, which was established as a restricted fund.

Acting for the Corporate Trustee, the Charitable Fund Committee is responsible for the overall management of the Charitable Fund. The Committee is required to:

- control, manage and monitor the use of the fund's resources
- provide support, guidance and encouragement for all its income raising activities whilst managing and monitoring the receipt of all income.
- ensure that best practice is followed in the conduct of all its affairs fulfilling all of its legal responsibilities.

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Trustee's Annual Report for the year ended 31 March 2024 (continued)

- keep the Foundation Trust Board of Directors fully informed on the activity, performance and risks of the Charity.

The accounting records and the day-to-day administration of the funds are dealt with by the finance department located at Dorset County Hospital, Williams Avenue, Dorchester, Dorset DT1 2JY.

### Fundraising Practices

The Charity's approach to fundraising is in line with the Charity's fundraising strategy and associated plans. The primary sources of funding are grants, donations and legacies, community and staff fundraising events. The Charity does not currently employ any commercial third parties to undertake fundraising on our behalf or professional fundraising agencies. The Charity does not currently carry out mass direct marketing activities including mail, email, telephone, door to door or street fundraising. The Charity does not have any subsidiary trading companies.

The Trustees have reviewed the Charity Commission Charity fundraising: a guide to trustee duties (CC20) guidance and are confident that obligations are being fulfilled. The Corporate Trustee has registered the Charity with the Fundraising Regulator to comply with all recognised fundraising standards including those of the Code of Fundraising Practice. The Charity is a member of NHS Charities Together which represents NHS Charities. Our Head of Charity & Social Value is a full member of the Chartered Institute of Fundraising.

Each of our staff team is aware of the Code of Fundraising Practice and our volunteers and members sign up to comply with the Code of Fundraising practice. We regularly brief the staff team on developments in the Code.

We have an open complaints policy and process, which the Trustees have reviewed and agreed. During the year the Charity received no fundraising complaints.

Financial oversight of income generation and expenditure is provided by the Charitable Funds Committee, which reports to every Board meeting. The Charity is part of Dorset County Hospital NHS Foundation Trust's Information Assurance Structure in relation to Information Governance including data protection policy and GDPR requirements as they relate to the Charity's activities. Risks are managed in line with our Risk Management Policy. Effective financial controls are in place and any serious incident would be reported to the Charity Commission and other relevant agencies.

Reports are filed in accordance with the regulations set out by the Charity Commission.

### Fundraising Performance

During the year total donations, legacies and grants came to £583,000 against an original plan of £615,000. However, higher than expected investment income received totalling £82,000 contributed to a total annual income of £665,000. The majority of our income has been received from grants and legacies; with community and events income starting to build. We have also received valuable support from the NHS Charities Together COVID-19 Appeal. In light of the prevailing economic situation, we have developed our Business Plan 2024/25, with a major focus on capital appeal income

We benchmark our fundraising activity with our peers through the NHS Charities Together financial comparison survey and monitor the comparative success of campaigns and overall fundraising cost to income ratios. We continue to perform well with an average cost to income ratio compared with our NHS Charity comparators regionally.

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Trustee's Annual Report for the year ended 31 March 2024 (continued)

### Trusteeship

The Charity has a Corporate Trustee: the Dorset County Hospital NHS Foundation Trust, as represented by its board of directors, and is governed by the law applicable to trusts, principally the Trustee Act 2000 and the Charities Act 2006. The Directors of the Foundation Trust during 2023/24 and up to the date this report and accounts were approved and signed were:

Mr M Addison	Chairman (until 30 April 2023)
Mr D Clayton-Smith	Chairman (from 1 May 2023)
Mr S Parsons	Non-Executive Director
Ms C Lehman	Non-Executive Director (from 18 July 2023)
Ms E Jones	Non-Executive Director
Ms M Blankson	Non-Executive Director
Prof S Atkinson	Non-Executive Director (until 31 May 2023)
Mr D Underwood	Non-Executive Director
Mr S Tilton	Non-Executive Director

Mr M Bryant	Chief Executive Officer Designate (from 6 March 2023) and Chief Executive from 1 April 2023
Mr C Hearn	Joint Chief Financial Officer - Postholder became Joint Chief Financial Officer for Dorset County Hospital NHS FT & Dorset Healthcare University NHS FT from 1st February 2024 and post is shared on 50:50 basis.
Prof A Hutchison	Chief Medical Officer
Mrs A Thomas	Chief Operating Officer
Ms N Plumb	Joint Chief People Officer - Postholder appointed on 1st May 2023 as Joint Chief People Officer for Dorset County Hospital NHS FT & Dorset Healthcare University NHS FT and post is shared on 50:50 basis
Ms E Hallett	Interim Chief People Officer (until 30 April 2023)
Ms J Howarth	Interim Chief Nursing Officer
Mr N Johnson	Joint Chief Strategy, Transformation and Partnership Officer / Deputy CEO - Postholder became Joint Chief Strategy, Transformation and Partnership Officer / Deputy CEO for Dorset County Hospital NHS FT & Dorset Healthcare University NHS FT from 1st February 2024 and post is shared on 50:50 basis.

### Charitable Funds Committee

The Charitable Fund Committee has devolved responsibility for the on-going management and administration of the funds on behalf of the Corporate Trustee, Dorset County Hospital NHS Foundation Trust. Membership of the Committee is limited to members of the Foundation Trust's Board of Directors. The members of the Charitable Fund Committee who served as agents for the Corporate Trustee during the year ended 31 March 2024; and their attendance at meetings of the Committee are shown in the table below:

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Trustee's Annual Report for the year ended 31 March 2024 (continued)

Name	Position	23 May 2023	18 Jul 2023	19 Sep 2023	28 Nov 2023	23 Jan 2024	20 Mar 2024
Mr D Underwood	Non-Executive Director. Chair of Charitable Fund Committee	✓	✓	✓	✓	✓	✓
Mr C Hearn	Chief Financial Officer	-	✓	✓	✓	-	✓
Mrs A Thomas	Chief Operating Officer	-	-	-	✓	-	-
Ms J Howarth	Chief Nursing Officer from 28/11/22	✓	✓	✓	-	-	-
Ms M Blankson	Non-Executive Director	-	✓	✓	-	✓	-
Mr S Tilton	Non-Executive Director	✓	-	✓	✓	✓	-

Under a scheme of delegation, the Chief Financial Officer of the Foundation Trust has day-to-day responsibility for the management of the Charitable Fund. Applications are approved under the following delegation levels:

Under £2,000	Chief Financial Officer / Deputy Director of Finance
Between £2,000 and £10,000	Chief Financial Officer and the Chair of Charitable Fund Committee
Over £10,000	Charitable Fund Committee

### Role of the Board of Trustees

The primary objectives of the Board of Trustees are to take overall responsibility for the activities of the Charity and to give strategic direction in determining and safeguarding the vision and mission of the Charity. The Board ensures that the Charity is managed properly and that its assets are protected.

### Induction and training of Trustees

Non-Executive members of the Trust Board are appointed by the Foundation Trust's Council of Governors following the recommendations made by an appointments panel comprising the Chair of the Foundation Trust, representatives of the Nomination and Remuneration Committee of the Council of Governors, and the Foundation Trust's Chief Executive and Chief People Officer. The Foundation Trust's Non-Executive Directors appoint the Chief Executive, subject to the approval of the Council of Governors. Other Executive Directors are appointed by the Chief Executive, Chairman and Non-Executive Directors of the Foundation Trust. Members of the Board of Directors and the Charitable Funds Committee are not individual Trustees under charity law but act as agents on behalf of the Corporate Trustee.

The Charity provides, in collaboration with the Foundation Trust, an induction pack for newly appointed members of the Board of Directors and Charitable Fund Committee. This pack provides information about the Charity, including the governing document, the Charitable Fund Committee terms of reference, past Trustee Annual Report and Accounts, scope and policies and minutes, and information about Trusteeship generally, including Charity Commission booklet CC3, The Essential Trustee and CC20 Charity Fundraising: a guide to trustee duties. The Chairman gives new members of both the Board of Directors and the Charitable Fund Committee a briefing on the current policies and priorities for the charitable funds; a guided tour of the Dorset County Hospital Foundation Trust's facilities; and any additional training that their role may require.

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Trustee's Annual Report for the year ended 31 March 2024 (continued)

### Statement of Corporate Trustee's responsibilities

The Corporate Trustee is responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Corporate Trustee 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 Corporate Trustee is 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 UK accounting standards have been followed, subject to any 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 operation.

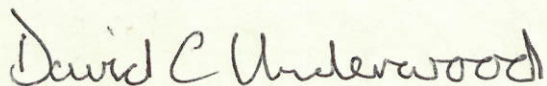
The Corporate Trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and which enables it to ensure that the financial statements comply with the Charities Act 2011 the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. The Corporate Trustee is 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 Corporate Trustee is responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### Expression of gratitude

On behalf of all the patients and staff who have benefited from improved services due to donations and legacies, the Corporate Trustee would like to thank everyone who has contributed towards the Dorset County Hospital NHS Foundation Trust Charitable Fund in the last year.

Approved on behalf of the Corporate Trustee  
Signed



David Underwood  
Chair of the Charitable Funds Committee,  
Dorset County Hospital NHS Foundation Trust

# **Dorset County Hospital NHS Foundation Trust Charitable Fund**

## **Independent Auditor's Report to the Corporate Trustee of Dorset County Hospital NHS Foundation Trust Charitable Fund**

### **Opinion**

We have audited the financial statements of the Dorset County Hospital NHS Foundation Trust Charitable Fund (Dorset County Hospital Charity) for the year ended 31 March 2024 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2024, and of its results for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Corporate Trustee use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Corporate Trustee with respect to going concern are described in the relevant sections of this report.

### **Other information**

The Corporate Trustee is responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

# **Dorset County Hospital NHS Foundation Trust Charitable Fund**

## **Independent Auditor's Report to the Corporate Trustee of Dorset County Hospital NHS Foundation Trust Charitable Fund (continued)**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Corporate Trustee's report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Corporate Trustee's report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of Corporate Trustee**

As explained more fully in the Corporate Trustee's responsibilities statement [set out on page 18], the Corporate Trustee is responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the Corporate Trustee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Corporate Trustee is responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Corporate Trustee either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under Section 144 Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Independent Auditor's Report to the Corporate Trustee of Dorset County Hospital NHS Foundation Trust Charitable Fund (continued)

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Corporate Trustee.
- Conclude on the appropriateness of the Corporate Trustee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Independent Auditor's Report to the Corporate Trustee of Dorset County Hospital NHS Foundation Trust Charitable Fund (continued)

### Use of our report

This report is made solely to the Charity's Corporate Trustee in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's trustee those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's trustee, for our audit work, for this report, or for the opinions we have formed.

*Edwards & Keeping*

**Edwards and Keeping Limited (Statutory Auditor)**

### **Unity Chambers**

34 High East Street  
Dorchester  
Dorset. DT1 1HA

*16 December 2014*

Edwards & Keeping is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Statement of Financial Activities for the year ended 31 March 2024

	Note	Unrestricted funds £000	Restricted funds £000	Total funds 2024 £000	Total funds 2023 £000
<b>Income from:</b>					
Donations and legacies	4	211	372	583	840
Investments	6	82	-	82	38
<b>Total income</b>		<b>293</b>	<b>372</b>	<b>665</b>	<b>878</b>
<b>Expenditure on:</b>					
Raising funds	7	137	51	188	141
Charitable activities	8				
Medical and surgical equipment		154	92	246	1,139
Furniture and fittings		35	4	39	14
Artwork expenses		13	14	27	9
Patients' welfare and amenities		6	2	8	11
Staff welfare and amenities		21	97	118	55
Community Welfare		-	95	95	206
<b>Total expenditure</b>		<b>366</b>	<b>355</b>	<b>721</b>	<b>1,575</b>
<b>Net income / (expenditure)</b>		<b>(73)</b>	<b>17</b>	<b>(56)</b>	<b>(697)</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds for the year</b>		<b>(73)</b>	<b>17</b>	<b>(56)</b>	<b>(697)</b>
<b>Reconciliation of funds</b>					
Funds brought forward at 1 April 2023		525	286	811	1,508
<b>Funds carried forward at 31 March 2024</b>	18	<b>452</b>	<b>303</b>	<b>755</b>	<b>811</b>

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Balance Sheet as at 31 March 2024

	Note	Unrestricted funds £000	Restricted funds £000	Total funds 2024 £000	Total funds 2023 £000
<b>Current assets</b>					
Debtors	14	96	21	117	31
Cash and cash equivalents	15	554	1,116	1,670	1,652
		650	1,137	1,787	1,683
<b>Liabilities</b>					
Creditors: amounts falling due within one year	16	(198)	(834)	(1,032)	(872)
		452	303	755	811
<b>Net current assets</b>					
		452	303	755	811
<b>Net assets</b>					
		452	303	755	811
<b>The funds of the charity</b>					
Restricted income funds		-	303	303	286
Unrestricted funds		452	-	452	525
		452	303	755	811
<b>Total funds</b>	18	452	303	755	811

Signed



Chris Hearn, Chief Financial Officer  
Dorset County Hospital NHS Foundation Trust

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Statement of Cash Flows for the year ended 31 March 2024

	Note	Total funds 2024 £000	Total funds 2023 £000
<b>Cash flows from operating activities:</b>			
<b>Net cash provided by operating activities</b>	17	(64)	(123)
<b>Cash flows from investing activities:</b>			
Interest received	6	82	38
<b>Net cash provided by investing activities</b>		82	38
<b>Change in cash and cash equivalents in the year</b>		18	(85)
Cash and cash equivalents at 1 April 2023	15	1,652	1,737
<b>Cash and cash equivalents at 31 March 2024</b>	15	<b>1,670</b>	<b>1,652</b>

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Notes to the accounts for the year ended 31 March 2024

### 1. Accounting policies

#### a) Basis of preparation

The Charity constitutes a public benefit entity as defined by FRS 102. The accounts (financial statements) have been prepared under the historic cost convention and in accordance with the Statement of Recommended Practice (SORP): *Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)* issued in October 2019, the Charities Act 11 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following SORP 2015 (FRS 102) issued in October 2019 rather than the Statement of Recommended Practice *Accounting and Reporting by Charities* effective from 1 April 2005 which has since been withdrawn.

The Corporate Trustee considers that there are no material uncertainties about the ability of Dorset County Hospital NHS Foundation Trust Charitable Fund to continue as a going concern. Fundraising income is almost back to pre-pandemic levels but continues to be affected by the cost-of-living crisis. As a grant making charity with few on-going commitments, reduced income will impact on the level of new grants that can be made in the short term rather than affecting the Charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

In future years, the key risks to the Dorset County Hospital NHS Foundation Trust Charitable Fund are a fall in income from donations but the Corporate Trustee has arrangements in place to mitigate these risks (see the risk management and reserves sections of the annual report for more information).

#### b) Funds structure

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified as a restricted fund.

Restricted funds are those where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

Those funds which are not restricted income funds are unrestricted income funds that are sub analysed between designated (earmarked) funds where the Corporate Trustee has set aside amounts to be used for specific purposes or which reflect the non-binding wishes of donors and unrestricted funds which are at the Corporate Trustee's discretion. The major funds held in each of these categories are disclosed in note 18.

Special purpose funds registered as linked charities when the main Charity was registered may be either unrestricted designated funds or restricted funds.

#### c) Income

All incoming resources are recognised once the Charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received and the monetary value of the income can be measured with sufficient reliability.

Where there are terms or conditions attached to income, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Notes to the accounts for the year ended 31 March 2024 (continued)

as to whether they can be met then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.

### d) **Income from legacies**

Legacies are accounted for as income either upon receipt or where the receipt of the legacy is probable.

Receipt is probable when:

- Confirmation has been received from the representatives of the estate(s) that probate has been granted.
- The executors have established that there are sufficient assets in the estate to pay the legacy and
- All conditions attached to the legacy have been fulfilled or are within the Charity's control.

If there is uncertainty as to the amount of the legacy and it cannot be reliably estimated then the legacy is shown as a contingent asset until all of the conditions for income recognition have been met.

### e) **Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate costs related to each category of expense shown in the Statement of Financial Activities. Expenditure is recognised when the following criteria are met:

- There is a present legal or constructive obligation resulting from a past event
- It is more likely than not that a transfer of benefits (usually a cash payment) will be required in settlement.
- The amount of the obligation can be measured or estimated reliably.

### f) **Irrecoverable VAT**

Where irrecoverable VAT is incurred, it is charged against the category of expenditure for which it was incurred.

### g) **Recognition of expenditure and associated liabilities as a result of grant**

Grants payable are payments made to linked, related party or third party NHS bodies and non NHS bodies, in furtherance of the charitable objectives of the funds held on trust, primarily relief of those who are sick.

Grant payments are recognised as expenditure when the conditions for their payment have been met or where there is a constructive obligation to make a payment.

A constructive obligation arises when:

- We have communicated our intention to award a grant to a recipient who then has a reasonable expectation that they will receive a grant.
- We have made a public announcement about a commitment which is specific enough for the recipient to have a reasonable expectation that they will receive a grant.
- There is an established pattern of practice which indicates to the recipient that we will honour our commitment.

The Corporate Trustee has control over the amount and timing of grant payments and consequently where approval has been given by the Charitable Funds Committee on behalf of

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Notes to the accounts for the year ended 31 March 2024 (continued)

the Corporate Trustee and any of the above criteria have been met then a liability is recognised. Grants are not usually awarded with conditions attached. However, when they are then those conditions have to be met before the liability is recognised.

Where an intention has not been communicated, then no expenditure is recognised but an appropriate designation is made in the appropriate fund. If a grant has been offered but there is uncertainty as to whether it will be accepted or whether conditions will be met then no liability is recognised but a contingent liability is disclosed.

### h) **Gifts-in-kind**

Gifts in kind, such as food and care packages are not accounted for when they are accepted and immediately distributed unless a single donation is material.

### i) **Allocation of support costs**

Support costs are those costs which do not relate directly to a single activity. These include some staff costs, costs of administration, internal and external audit costs and IT support. Support costs have been apportioned between fundraising costs and charitable activities on an appropriate basis. The analysis of support costs and the bases of apportionment applied are shown in note 10.

### j) **Fundraising costs**

The costs of generating funds are those costs attributable to generating income for the Charity, other than those costs incurred in undertaking charitable activities or the costs incurred in undertaking trading activities in furtherance of the Charity's objects. The costs of generating funds represent fundraising costs please see note 7. Fundraising costs include expenses for fundraising activities and the cost of employing the Fundraising Team within the support costs.

### k) **Charitable activities**

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the Charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs. The total costs of each category of charitable expenditure include an apportionment of support costs as shown in note 8.

### l) **Debtors**

Debtors are amounts owed to the Charity. They are measured on the basis of their recoverable amount.

### m) **Cash and cash equivalents**

Cash at bank and in hand is held to meet the day to day running costs of the Charity as they fall due. Cash equivalents are short term, highly liquid investments, usually in 90 day notice interest bearing savings accounts.

### n) **Creditors**

Creditors are amounts owed by the Charity. They are measured at the amount that the Charity expects to have to pay to settle the debt.

Amounts which are owed in more than a year are shown as long term creditors.

### o) **Pensions**

Employees of the Charity are entitled to join the NHS Pensions Scheme.

## Dorset County Hospital NHS Foundation Trust Charitable Fund

### Notes to the accounts for the year ended 31 March 2024 (continued)

The Scheme is an unfunded, defined benefit scheme that covers NHS employers, General Practices and other bodies, allowed under the direction of the Secretary of State, in England and Wales. The scheme is not designed to be run in a way that would enable participating bodies to identify their share of the underlying Scheme assets and liabilities. Therefore, the Scheme is accounted for as if it were a defined contribution scheme. The cost to the Charity of participating in the Scheme is taken as equal to the contributions payable to the Scheme for the accounting period.

From 1<sup>st</sup> April 2015 a new NHS Pension Scheme was introduced superseding the 1995 and 2008 schemes. The 2015 scheme is a Career Average Revalued Earning (CARE) scheme. In a CARE scheme the pension is based on pensionable pay right across the individual's career and is worth 1/54<sup>th</sup> of career average re-valued earnings of pensionable pay per year or membership. The pension earned each year is based on pensionable pay in that year and is revalued by a set rate linked to inflation, each year up to retirement or leaving the scheme.

Members who have accrued benefits in the 1995 and / or 2008 scheme will retain the benefits accrued in the scheme and at retirement these benefits will be treated separately and calculated in accordance with the rules of the 1995 or 2008 section. The 1995 and 2008 schemes are a "final salary" scheme. Annual pensions are normally based on 1/80<sup>th</sup> for the 1995 section and of the best of the last 3 years pensionable pay for each year of service, and 1/60<sup>th</sup> for the 2008 section of reckonable pay per year of membership.

With effect from 1 April 2015 members can choose to exchange part of their pension for a lump sum, up to a 25% of the capital value. The revaluation rate is a rate set by Treasury plus 1.5% each year. On death, a pension of 33.75% of the member's pension is normally payable to the surviving spouse.

A valuation of scheme liability is carried out annually by the scheme actuary (currently the Government Actuary's Department) as at the end of the reporting period. This utilises an actuarial assessment for the previous accounting period in conjunction with updated membership and financial data for the current reporting period, and is accepted as providing suitably robust figures for financial reporting purposes. The valuation of the scheme liability as at 31 March 2024, is based on valuation data as 31 March 2023, updated to 31 March 2024 with summary global member and accounting data. In undertaking this actuarial assessment, the methodology prescribed in IAS 19, relevant FReM interpretations, and the discount rate prescribed by HM Treasury have also been used.

The latest assessment of the liabilities of the scheme is contained in the report of the scheme actuary, which forms part of the annual NHS Pension Scheme Accounts. These accounts can be viewed on the NHS Pensions website and are published annually. Copies can also be obtained from The Stationery Office.

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Notes to the accounts for the year ended 31 March 2024 (continued)

### 2. Prior year comparatives by type of fund

The primary statements provide prior year comparatives in total; this note provides prior period comparatives for the Statement of Financial Activities and the Balance Sheet for each of the two types of fund that Dorset County Hospital Charity manages.

#### 2a Statement of Financial Activities for the year ended 31 March 2023

	Unrestricted funds £000	Restricted funds £000	Total funds £000
<b>Income from:</b>			
Donations and legacies	475	365	840
Investments	38	-	38
<b>Total income</b>	513	365	878
<b>Expenditure on:</b>			
Raising funds	112	29	141
Charitable activities			
Medical and surgical equipment	86	1,053	1,139
Furniture and fittings	12	2	14
Artwork expenses	8	1	9
Patients' welfare and amenities	10	1	11
Staff welfare and amenities	48	7	55
Community Welfare	-	206	206
<b>Total expenditure</b>	276	1,299	1,575
<b>Net income / (expenditure)</b>	237	(934)	(697)
<b>Transfers between funds</b>	-	-	-
<b>Net income / (expenditure)</b>	237	(934)	(697)
<b>Reconciliation of funds</b>			
Funds brought forward at 1 April 2022	288	1,220	1,508
<b>Funds carried forward at 31 March 2023</b>	<b>525</b>	<b>286</b>	<b>811</b>

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Notes to the accounts for the year ended 31 March 2024 (continued)

### 2b Balance Sheet as at 31 March 2023

	Unrestricted funds £000	Restricted funds £000	Total funds £000
<b>Current assets</b>			
Debtors	30	1	31
Cash and cash equivalents	682	970	1,652
	<hr/>	<hr/>	<hr/>
	712	971	1,683
<b>Creditors:</b> amounts falling due within one year	(187)	(685)	(872)
	<hr/>	<hr/>	<hr/>
<b>Net current assets</b>	525	286	811
	<hr/>	<hr/>	<hr/>
<b>Net assets</b>	525	286	811
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Total funds</b>	<b>525</b>	<b>286</b>	<b>811</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

### 3. Related party transactions

Dorset County Hospital NHS Foundation Trust Charitable Fund is a subsidiary of Dorset County Hospital NHS Foundation Trust. Control is exercised by Dorset County Hospital NHS Foundation Trust through corporate trusteeship arrangements.

Dorset County Hospital NHS Foundation Trust is the primary beneficiary of the Charity. The Charity has provided funding to the Foundation Trust for approved expenditure made on behalf of the Charity. This funding of £533,000 (2023: £1,434,000) is detailed in note 8. At 31 March 2024 the Charity had made £1,026,000 (2023: £844,000) of grant commitments to the Foundation Trust which had not yet been paid. The Foundation Trust did not charge the Charity for financial services administrative expenses in 2023/24 due to the finance team supporting the hospital with additional NHS reporting requirements following the recovery from the COVID-19 pandemic (2023: £nil) and employs the fundraising team on behalf of the Charity and charges 100% of the posts, including employment on-cost, to the Charity £217,000 (2023: £171,000).

During the year none of the members of the Foundation Trust Board of Directors or Senior Foundation Trust staff or parties related to them were beneficiaries of the Charity. Neither the Corporate Trustee nor any member of the Foundation Trust Board of Directors has received honoraria, emoluments or expenses from the Charity in either year and the Corporate Trustee is covered through indemnity insurance taken out by the Foundation Trust to cover Board Members.

As an unincorporated Charity, control of the Charity vests with the Corporate Trustee.

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Notes to the accounts for the year ended 31 March 2024 (continued)

### 4. Income from donations and legacies

	Unrestricted funds £000	Restricted funds £000	Total funds 2024 £000	Total funds 2023 £000
Donations and fundraising	81	88	169	123
Legacies	109	15	124	329
Grants	21	269	290	388
	<b>211</b>	<b>372</b>	<b>583</b>	<b>840</b>
	<b>211</b>	<b>372</b>	<b>583</b>	<b>840</b>

Donations from individuals are gifts from members of the public, relatives of patients and staff. The income is collected through our cash office.

### 5. Role of Volunteers

Like all charities, Dorset County Hospital NHS Foundation Trust is reliant on a team of volunteers for our smooth running. Our volunteers perform the following role:

- Fund Representatives – There are 51 Dorset County Hospital NHS FT staff that help to manage how the Charity's designated funds are spent. These funds are designated (or earmarked) by the Corporate Trustee to be spent for a particular purpose or in a particular ward or department. Each fund representative will act as the first stage approver in the approval process for spending the designated funds to help ensure that the funds are spent in accordance with the objects of the Charity.

### 6. Investment income

	Unrestricted funds £000	Restricted funds £000	Total funds 2024 £000	Total funds 2023 £000
Cash on deposit	82	-	82	38
	<b>82</b>	<b>-</b>	<b>82</b>	<b>38</b>
	<b>82</b>	<b>-</b>	<b>82</b>	<b>38</b>

Investment income was generated from cash held on deposit in the Government Banking Service bank account for Dorset County Hospital NHS Foundation Trust Charitable Fund.

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Notes to the accounts for the year ended 31 March 2024 (continued)

### 7. Analysis of expenditure on raising funds

	Unrestricted funds £000	Restricted funds £000	Total 2024 £000	Total 2023 £000
Fundraising office	15	-	15	13
Support costs	122	51	173	128
<b>Total</b>	<b>137</b>	<b>51</b>	<b>188</b>	<b>141</b>

### 8. Analysis of charitable expenditure

The Charity made available grant support to Dorset County Hospital NHS Foundation Trust for a range of funding applications for equipment, training, and other services not funded by NHS Exchequer.

	Grant funded activity £000	Support costs £000	Total funds 2024 £000	Total funds 2023 £000
Medical and surgical equipment	212	34	246	1,139
Furniture and fittings	32	7	39	14
Artwork expenses	24	3	27	9
Patients' welfare and amenities	7	1	8	11
Staff welfare and amenities	109	9	118	55
Community Welfare NHSCT	95	-	95	206
	<b>479</b>	<b>54</b>	<b>533</b>	<b>1,434</b>

The Charity does not make grants to individuals. All grants are made to Dorset County Hospital NHS Foundation Trust to provide for the care of NHS patients in furtherance of our charitable aims. The Corporate Trustee operates a scheme of delegation for the charitable funds.

### 9. Movements in funding commitments

	2023 £000
Opening balance at 1 April 2023 (see note 16)	844
Additional commitments made less unused amounts reversed during the year (see note 8)	479
Amounts paid during the year	(297)
<b>Closing balance at 31 March 2024 (see note 16)</b>	<b>1,026</b>

As described in note 8, the Charity awards a number of grants in the year. Many grants are awarded and paid out in the same financial year.

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Notes to the accounts for the year ended 31 March 2024 (continued)

### 10. Allocation of support costs and overheads

Support and overhead costs are allocated between fundraising activities and charitable activities. Governance costs are those support costs which relate to the strategic and day-to-day management of a charity.

The bases of allocation used are as follows:

- Audit Fees – allocated directly to charitable activities and then apportioned across funds using fund balances.
- Financial Services – allocated based on expenditure incurred on raising funds and charitable funds. The Charity was not charged for this in 2023/24 by Dorset County Hospital due to the Finance Team continuing to support the additional reporting requirement following recovery from COVID-19 pandemic.
- Fundraising Team – allocated between raising funds and charitable funds based on time split of 75% raising funds and 25% charity funds.
- Bank Charges - allocated directly to charitable activities and then apportioned across funds using fund balances.

	Raising funds £000	Charitable activities £000	Total funds 2024 £000	Total funds 2023 £000
<b>Governance costs</b>				
Audit fees	-	6	6	5
	-	6	6	5
<b>Other support costs</b>				
Fundraising Team	173	47	220	171
Bank charges	-	1	1	1
	<b>173</b>	<b>54</b>	<b>227</b>	<b>177</b>

	Unrestricted funds £000	Restricted funds £000	Total funds 2024 £000	Total funds 2023 £000
Raising funds	125	48	173	128
Charitable activities	45	9	54	49
	<b>170</b>	<b>57</b>	<b>227</b>	<b>177</b>

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Notes to the accounts for the year ended 31 March 2024 (continued)

### 11. Trustees remuneration, benefits and expenses

Members of the Dorset County Hospital NHS Foundation Trust Board are not remunerated for the work that they undertake in relation to the Dorset County Hospital Charity. However they are paid as non-executive directors or officers of Dorset County Hospital NHS Foundation Trust. Expenses incurred by committee members wholly in fulfilment of charity business, such as travelling specifically for charitable funds committee meetings and charity training events can be reclaimed. £nil was claimed in 2023/24 (£Nil 2022/23).

### 12. Analysis of staff costs

	2024 £000	2023 £000
Salaries and wages	180	143
Social security costs	19	15
Employers pension contribution	18	13
<b>Total</b>	<u>217</u>	<u>171</u>

The average headcount during the year was 4.95 (2023: 3.41) with six employees plus as and when bank support involved in fundraising with a proportion of their time providing support services to the charitable activities or the governance of the Charity.

No employees had emoluments in excess of £60,000 (2023: none).

### 13. Auditor's remuneration

The auditor's remuneration of £5,520 (2023: £5,160) related solely to the audit with no additional work being undertaken (2023: nil).

### 14. Analysis of current debtors

	2024 £000	2023 £000
Trade debtors	21	17
Accrued income	96	14
	<u>117</u>	<u>31</u>

Other debtors represent sums owed to the Charity by third parties at the year-end for grant and other income collected by the NHS Foundation Trust on behalf of the Charity through the issuing of invoices.

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Notes to the accounts for the year ended 31 March 2024 (continued)

### 15. Analysis of cash and cash equivalents

	2024	2023
	£000	£000
Cash in hand	1,670	1,652

No cash or cash equivalents or current investments were held in non-cash investments or outside the UK.

All of the amounts held on interest bearing deposit are available to spend on charitable activities.

### 16. Analysis of liabilities

	2024	2023
	£000	£000
<b>Creditors falling due within one year</b>		
Trade creditors	-	23
Accruals for grants owed to NHS bodies	1,026	844
Other accruals	6	5
	<b>1,032</b>	<b>872</b>

### 17. Reconciliation of net income/ (expenditure) to net cash flow from operating activities

	2024	2023
	£000	£000
<b>Net income / (expenditure) for the year (as per the statement of financial activities)</b>	<b>(56)</b>	<b>(697)</b>
<b>Adjustments for:</b>		
Interest receivable	(82)	(38)
Decrease in debtors	(86)	64
Increase / (Decrease) in creditors	160	548
<b>Net cash provided / (used in) by operating activities</b>	<b>(64)</b>	<b>(123)</b>

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Notes to the accounts for the year ended 31 March 2024 (continued)

### 18. Funds

	At 1 April 2023 £000	Income £000	Expenditure £000	Transfers £000	At 31 March 2024 £000
<b>Unrestricted funds</b>					
General Purpose*	221	191	(184)	-	228
Staff General Purpose*	3	1	(1)	-	3
Patients General Purpose*	-	-	-	-	-
Emergency Department	3	1	(3)	-	1
Cardiac	48	3	(49)	-	2
Critical Care	8	2	(5)	-	5
Diabetes	2	1	(1)	-	2
Stroke	17	2	(9)	-	10
Urology	5	-	-	-	5
Kingfisher Ward	96	9	(54)	-	51
Purbeck Ward	2	1	(1)	-	2
Elderly Care	-	3	(2)	-	1
DCH Radiotherapy Fund	14	54	(19)	-	49
Dermatology Fund	5	-	-	-	5
Ilchester Integrated Assessment Unit	1	-	-	-	1
Ridgeway Ward	3	-	-	-	3
Dementia Fund	1	-	-	-	1
Forget-me-not Suite	9	3	(4)	-	8
Maud Alexander Ward	2	-	-	-	2
Colorectal and Lower GI	6	-	(1)	-	5
Breast Care	2	1	-	-	3
Lulworth Ward	-	1	-	-	1
Hinton Ward	3	1	-	-	4
Prince of Wales Ward	9	-	(1)	-	8
DCH Therapies	3	-	(2)	-	1
Haemodialysis	5	-	(1)	-	4
Barnes Ward	-	-	-	-	-
Ophthalmology	-	10	(3)	-	7
Paediatric Diabetes	1	8	(2)	-	7
COVID-19 Appeal	40	-	(23)	-	17
The Stroke Club Legacy Fund	10	-	-	-	10
Bereavement Fund	3	-	-	-	3
DCHC Christmas Appeal	1	-	-	-	1
Mary Anning Unit	2	1	(1)	-	2
	<b>525</b>	<b>293</b>	<b>(366)</b>	<b>-</b>	<b>452</b>

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Notes to the accounts for the year ended 31 March 2024 (continued)

### 18. Funds (continued)

#### Restricted funds

Children's Services Trust*	13	5	(2)	-	16
Art in Hospitals*	4	11	(13)	-	2
Cancer Services*	27	52	(61)	-	18
West Dorset Cancer Centre Campaign	-	-	-	-	-
Post Graduate Education & Research*	-	-	-	-	-
The Lillian Martin Ophthalmology Fund*	-	-	-	-	-
Special Care Baby Unit*	12	24	(10)	-	26
Renal Fund*	128	4	(7)	-	125
Diabetic Fund*	-	-	-	-	-
ED/ICU Appeal	4	80	-	-	84
COVID-19 NHS Charities Together	68	-	(68)	-	-
COVID-19 Emergency NHS Charities Together	-	-	-	-	-
NHS Charities Together Operation Support	-	-	-	-	-
NHSCT Stage 2 Grant	-	128	(95)	(33)	-
DCH Active Hospital	-	2	(35)	33	-
NHSCT Development Grant	30	-	(30)	-	-
NHSCT Stage 3 Recovery	-	66	(34)	-	32
	<b>286</b>	<b>372</b>	<b>(355)</b>	<b>-</b>	<b>303</b>
<b>Total funds</b>	<b>811</b>	<b>665</b>	<b>(721)</b>	<b>-</b>	<b>755</b>

\*Special purpose funds registered with the Charity Commission as linked charities

Restricted funds arise where a donor gives money for a specific purpose. They comprise the special purpose funds registered with the Charity Commission and funds arising from public appeal. These funds can only be applied towards grants for the particular purpose specified. The Corporate Trustee is confident that sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with any restrictions.

Designated funds arise where the donor has made known their non-binding wishes or where the Corporate Trustee has created a fund for a specific purpose. They include three general purpose funds registered as linked charities with the Charity Commission. Such funds are expendable at the discretion of the Corporate Trustee.

### 19. Transfer between funds

There was one transfer between funds during 2023/24.

A fund transfer of £33,000 was made between Community Grant and Active hospital to reflect the Dorset County Hospital element of the £128,000 community grant, which is being used for the Active Hospital Project at Dorset County Hospital.

# Dorset County Hospital NHS Foundation Trust Charitable Fund

## Notes to the accounts for the year ended 31 March 2024 (continued)

### 20. Contingency Assets

The Charity was notified via Smee & Ford legacy notification service on 24 April 2024 of a residuary beneficiary legacy for the Dorset County Hospital Charity (Stroke Unit Fund) but the value could not be reliably measured at 31 March 2024 when the solicitors were collecting the assets and liabilities of the Estate.

The Charity was notified via Smee & Ford legacy notification service on 1 May 2024 of a residuary beneficiary legacy for the Dorset County Hospital Charity (Cardiac Fund) but the value could not be reliably measured at 31 March 2024 when the solicitors were collecting the assets and liabilities of the Estate.

The Charity was notified via Kitson & Trotman Solicitors on 6<sup>th</sup> April 2024 of a bequeathed legacy for the Dorset County Hospital Charity (General Fund) but the value could not be reliably measured at 31 March 2024 when the solicitors were collecting the assets and liabilities of the Estate.

### 21. Events after the Reporting Period

There were no events after the reporting period.

