

Dorset County Hospital NHS Foundation Trust Charitable Fund



Annual Report and Accounts

for the year ended 31 March 2025

Registered Charity No. 1056479

Dorset County Hospital NHS Foundation Trust Charitable Fund

Annual Report and Accounts for the year ended 31 March 2025

Contents

Trustee's Annual Report	1
Independent Auditor's Report to the Corporate Trustee	18
Statement of Financial Activities for the year ended 31 March 2025	23
Balance Sheet as at 31 March 2025	24
Statement of Cash Flows for the year ended 31 March 2025	25
Notes to the Accounts	26

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 2025

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 2025.

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 2025. 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.

The Charity has had an exceptional year in terms of income, primarily due to significant legacy income and the capital appeal. Our £2.5M Emergency and Critical Care Appeal, which is funding enhancements in the new Emergency Department and Critical Care Unit under construction at the hospital, exceeded the £1M milestone. This reflects the generosity of 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 like to express thanks to 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:

- Significant progress for the charity's £2.5million Emergency & Critical Care Appeal.
- Major levels of legacy income and ongoing legacy marketing.
- Continued fundraising in support of care areas across the hospital.
- Securing grants from local trusts and charities.
- Growing levels of community and events fundraising, particularly for the capital appeal.
- Further grant funding from NHS Charities Together.
- High levels of activity to raise awareness of the charity in the media and use of social media.

Dorset County Hospital NHS Foundation Trust Charitable Fund

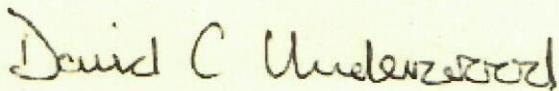
Trustee's Annual Report for the year ended 31 March 2025 (continued)

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

Each year Dorset County Hospital cares for around 60,000 inpatients along with 62,000 regular day attenders, sees around 278,000 outpatients and cares for around 62,000 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 or see www.dchcharity.org.uk

With sincere thanks and much appreciation,

A handwritten signature in black ink that reads "David C Underwood". The signature is written in a cursive style and is placed on a light yellow rectangular background.

David Underwood, Chair

Dorset County Hospital NHS Foundation Trust Charitable Fund

Trustee's Annual Report for the year ended 31 March 2025 (continued)

Objectives and Activities

Objectives and strategy

Nearly 462,000 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. DCHFT Arts in Hospital programme is also 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.

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 2025 (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-two 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, Mary Anning Unit and DCH Youth Fund. 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

Despite the challenging economic environment, the Charity has achieved exceptional income this year, particularly due to very high levels of legacy income. Income and pledges have been secured towards the charity's £2.5M Emergency and Critical Care Appeal. Ward and speciality charitable funds continued to receive donations to enhance patient care and staff welfare 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 capital appeal.

The Charity has undertaken the following key activities:

- a) The Charity has developed its Business Plan 2025/26. The Charity's strategy focuses on building the Charity's financial sustainability within the context of the challenging economic environment.
- b) The £2.5M Emergency and Critical Care Appeal, to fund enhancements to the hospital's new Emergency Department and Critical Care Unit now under construction, exceeded the £1M milestone.
- 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) We continued to promote DCH Charity's Free Will Service working with local solicitors.
- e) We have received further valuable support from the NHS Charities Together grants programme.
- f) We have invested in our charity communications and marketing, with the appointment of a new Communications Officer.

Dorset County Hospital NHS Foundation Trust Charitable Fund

Trustee's Annual Report for the year ended 31 March 2025 (continued)

- g) On-going oversight of Dorset County Hospital Arts in Hospital programme and management of Dorset County Hospital Arts in Hospital Manager.
- h) 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:

- £50,200 Greener Spaces Community Grant received from NHS Charities Together supported a Greener Spaces initiative. This has enabled the creation of a Sensory Courtyard Garden at Dorset County Hospital for patients, staff and visitors to use.
- £40,400 funded the purchase of 3 Resuscitaires for the Birthing Rooms in Maternity.
- £32,400 supported the HIVE Hub at Dorset County Hospital. This is a Health and Wellbeing, Information, Volunteering and Engagement Hub located in South Wing Level 1 at Dorset County Hospital.
- £13,200 supported the purchase of a Urology Laser for the Urology Department at Dorset County Hospital. This has enabled Dorset County Hospital to start a new procedure called Transurethral laser ablation of bladder tumours (TULA) for patients with small recurrent superficial bladder cancers.
- The Charity also supported non-mandatory training courses to enhance staff knowledge and support better patient care.

Thanking our Supporters

We would like to sincerely thank all of our donors, charitable trusts, community organisations, local companies and fundraisers who have contributed this year. Dorset County Hospital Charity deeply value these relationships and appreciate the unwavering dedication that has been crucial to our success this year. Our supporters' generosity, through grants, corporate contributions, legacy gifts, individual donations, fundraising or volunteer work, has directly enhanced healthcare, significantly benefiting patients and staff at Dorset County Hospital.

Emergency and Critical Care Appeal

The Emergency and Critical Care Appeal has successfully secured over £1M towards its £2.5 million target, to enhance Dorset County Hospital's new Emergency Department and Critical Care Unit by 2027. Spearheaded by DCH Charity, this initiative will fund a Critical Care paediatric bed facility, relatives' overnight accommodation, a patient garden, medical equipment, staff welfare amenities, a specialist child and adolescent mental health suite and therapeutic artistic design elements.



Dorset County Hospital NHS Foundation Trust Charitable Fund

Trustee's Annual Report for the year ended 31 March 2025 (continued)

We are honoured to have Kate Adie CBE DL as our Appeal Patron, with Valerie Pitt-Rivers CVO DL serving as Arts Patron. The Appeal Board is actively pursuing major gifts, evidenced by a successful donor engagement event held in May 2024, at Athelhampton House.

The £100 million construction budget is government-funded, supplemented by DCH Charity's £2.5 million appeal and an additional £2 million from the HELP Charity which funds hospital helipads.

During the 2024/25 financial year, Dorset County Hospital Charity received vital support, encompassing numerous fundraising events.

Our Appeal Patron Kate Adie



An "Evening with Kate Adie" held in November 2024 in Poundbury successfully raised over £3,000.



DCH100 Jurassic Coast Challenge

The Jurassic Coast Challenge, a significant highlight in a year marked by extraordinary support, was inspired by Michael Dooley. Fifty-six "DCH100" Team members participated, covering distances from 10K to 100K, collectively raising £111,000.

Bid it Better

In the autumn, Sarah Sclater's innovative 'Bid it Better' online art auction raised £4,000 for new unit art projects.



Summer of Shows

Sherborne Classic & Supercar Show donated £6,000 for the Emergency and Critical Care Appeal. Our presence at the Dorset County Show and Melplash Show successfully promoted our summer raffle.



The Dorset Sunflower Trail

The Dorset Sunflower Trail at Maiden Castle Farm raised £16,200 for the Emergency and Critical Care Appeal. This commendable contribution elevates the grand total donated by them to Dorset County Hospital over the past four years to over £63,000.

DCH Staff Fundraisers

We commend the recent fundraising efforts of DCH staff, including Matt Horton's Ironman, Romy Pearce's 10K and Sarah-Jane Harper's participation in 'Strongest in the Southwest' event. We also deeply appreciate the support of the DCH Players, and so many other dedicated staff.

Gifts in Wills

We are very grateful to those thoughtful individuals who generously left gifts in their Wills.

Dorset County Hospital NHS Foundation Trust Charitable Fund

Trustee's Annual Report for the year ended 31 March 2025 (continued)

Grants

Our sincere thanks are extended to the local charitable trusts and foundations which have provided significant grant support for the capital appeal and other initiatives at the hospital.

Corporate support

We are thankful for the support of professional firms and businesses within our community. Our gratitude to HK Law, NFU Mutual, Porter Dodson, Door Controls Direct, Tilbury Douglas, local supermarkets including Tesco, Sainsbury's, Waitrose and Morrisons and other companies for their invaluable support.

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

- * NHS Charities Together
- * Friends of Dorset County Hospital
- * Rotary Clubs
- * Lions Clubs
- * Round Table and Inner Wheel Clubs
- * Community fundraisers
- * Gifts in kind donors
- * Dorset Town Council

We would also like to thank the many local organisations who have assisted in disseminating information 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 FM
- * Dorset Chamber for Business
- * Weymouth and Portland Chamber for Business
- * Marshwood Vale Magazine
- * The Blackmore Vale Magazine

Dorset County Hospital NHS Foundation Trust Charitable Fund

Trustee's Annual Report for the year ended 31 March 2025 (continued)

Financial Review

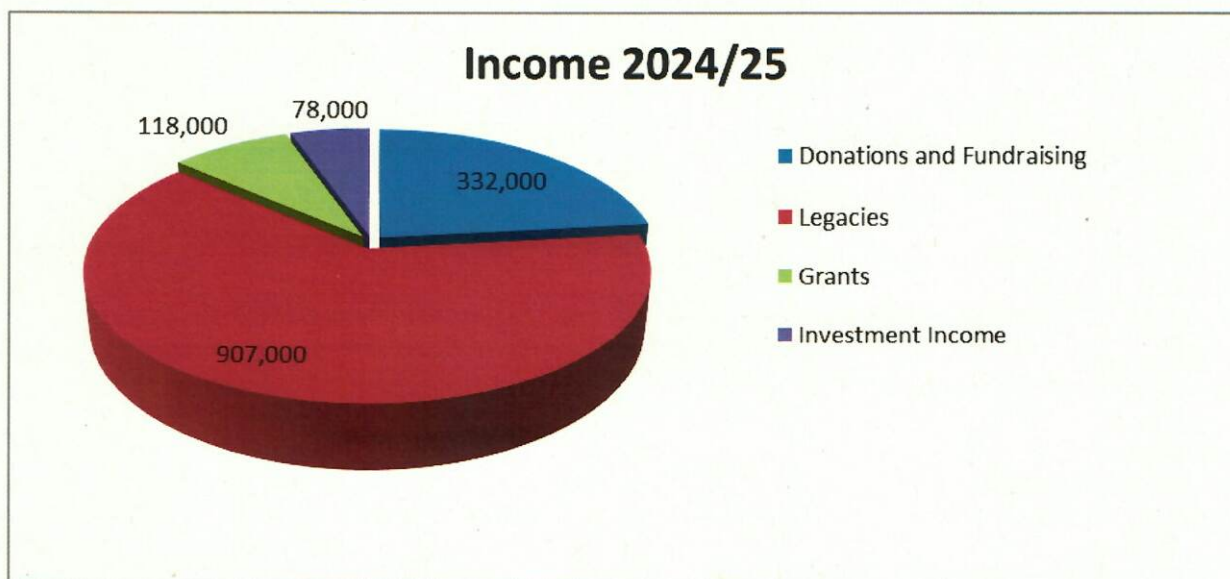
A review of our finances, achievements and performance

The net assets of the Charitable Fund as at 31 March 2025 were £1,684,000 (2024: £755,000).

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

Income

Total income was £1,435,000 (2024: £665,000) which was an increase of £770,000 compared to the previous year. The pie chart below shows the main sources of income. The largest income category is legacies followed by donations and fundraising.



Donations, Grants and Legacies £1,357,000 (2024: £583,000) – 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.

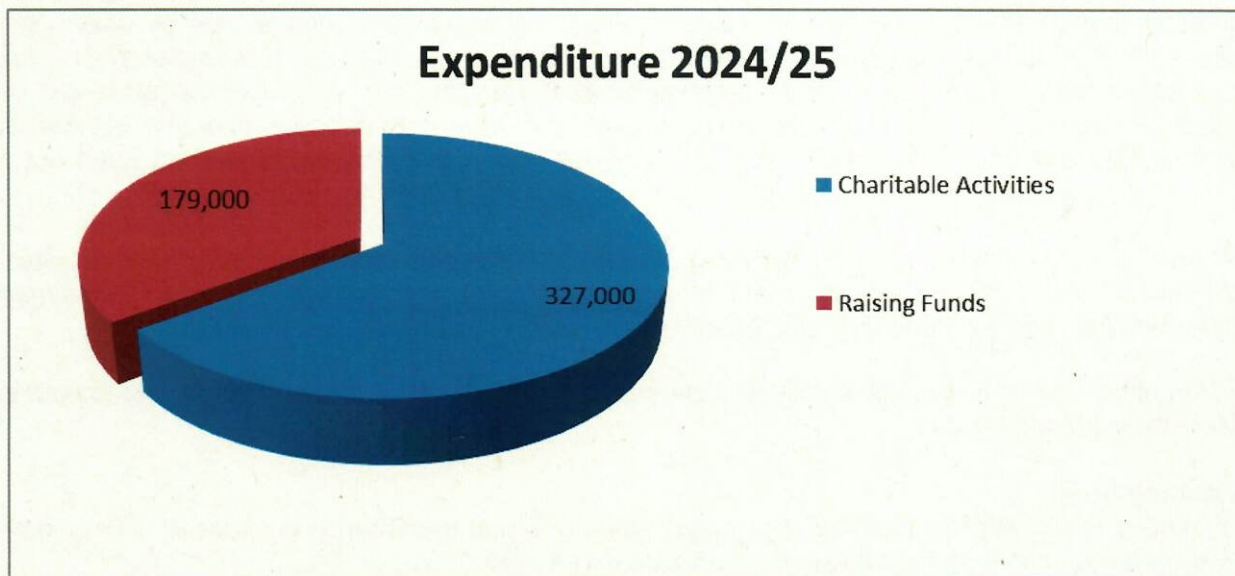
- Grant Income £118,000 (2024: £290,000) – The Charity received grants from NHS Charities together Greener Spaces, along with grants for the Dorset County Hospital ED/ICU Appeal.
- The outpouring of support for the NHS through 2024/25 has been amazing. We have received a number generous donations including toys for our patients on Kingfisher Ward and prizes for ED/ICU raffles. These are not reflected in our accounts but we estimate that these gifts had a value of about £35,000.
- Legacies £907,000 (2024: £124,000) – 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 £332,000 (2023: £169,000). 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 2025 (continued)

Expenditure

Of the total resources expended of £506,000 (2024: £721,000), expenditure on direct charitable activity was £327,000 (2024: £533,000) across a range of programmes. The pie chart shows that our largest area of spend was on charitable activities:



Raising funds expenditure of £179,000 (2024: £188,000) related to the cost of the fundraising office (including fundraising staff) and fundraising events.

Charitable activities expenditure of £327,000 included the Charity donating to Dorset County Hospital NHS Foundation Trust assets of £204,000 (2024: £246,000). These covered contributions to building schemes and medical and surgical equipment. It also donated furniture and fittings of £24,000 (2024: £39,000), artwork expenses of £23,000 (2024: £27,000) and staff welfare and amenities of £57,000 (2024: £118,000). Patients' welfare, amenities were £12,000 (2024: £8,000) and Community Welfare grants of £7,000 were paid to partnership charities as part of the NHS Charities Together Community Partnership Grant award (2024: £95,000). Support costs for charitable activities totalled £63,000 (2024: £54,000) 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 32.

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 2025 (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 £1,358,000 (2024: £1,670,000) of which £1,357,000 (2024: £1,669,000) was held in an interest earning account with the Government Banking Service. £800 was held as Petty Cash at the end of March 2025.

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 2025 (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 September 2024. 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 September 2024, to set the target reserves balance at £240,000 to cover costs of administration, fundraising and support costs of the Charity.

Total funds at 31 March 2025 were £1,684,000 of which £1,037,000 related to restricted funds and unrestricted funds totalled £647,000. The Reserves (unrestricted funds) were therefore £407,000 above the target reserves, which reflected a legacy totalling £301,000 for the General Purpose Fund that was accounted for during March 2025. 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 2025 (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 2025/26.

The key activities for 2025/26 will include:

- We will continue significant levels of fundraising for our major £2.5M Capital Appeal, 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 our website, appeal newsletters and 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 to review the mix of skills and experience required in our fundraising and communications team, to provide the capacity required to deliver our Charity's income targets in line with our fundraising business plan.
- 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.
- 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 2025 (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 2025, the Charity comprised 53 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-two 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.

Dorset County Hospital NHS Foundation Trust Charitable Fund

Trustee's Annual Report for the year ended 31 March 2025 (continued)

- ensure that best practice is followed in the conduct of all its affairs fulfilling all of its legal responsibilities.
- 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 £1,357,000 against an original plan of £830,000. However, higher than expected investment income received totalling £78,000 contributed to a total annual income of £1,435,000. 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 grant support from the NHS Charities Together. In light of the prevailing economic situation, we have developed our Business Plan 2025/26, 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 2025 (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 2024/25 and up to the date this report and accounts were approved and signed were:

Mr D Clayton-Smith	Chairman
Mr S Parsons	Non-Executive Director
Ms C Lehman	Non-Executive Director
Ms E Jones	Non-Executive Director
Ms M Blankson	Non-Executive Director
Ms F West	Non-Executive Director (from 23 September 2024)
Mr D Underwood	Non-Executive Director
Mr S Tilton	Non-Executive Director

Mr M Bryant	Joint Chief Executive for Dorset County Hospital NHS FT & Dorset Healthcare University and post is shared on 50:50 basis
Mr C Hearn	Joint Chief Financial Officer for Dorset County Hospital NHS FT & Dorset Healthcare University NHS FT and post is shared on 50:50 basis.
Prof A Hutchison	Chief Medical Officer until 31 st March 2025
Ms R Wharton	Interim Chief Medical Officer – Designate from 6 th January 2025 and Substantive from 1 st April 2025
Mrs A Thomas	Chief Operating Officer
Ms N Plumb	Joint Chief People Officer for Dorset County Hospital NHS FT & Dorset Healthcare University NHS FT and post is shared on 50:50 basis
Ms D Dawson	Joint Chief Nursing Officer - Postholder appointed on 1st April 2024 as Joint Chief Nursing Officer for Dorset County Hospital NHS FT & Dorset Healthcare University NHS FT and post is shared on 50:50 basis
Ms J Horrabin	Joint Director of Corporate Affairs for Dorset County Hospital NHS FT & Dorset Healthcare University and post is shared on 50:50 basis
Mr N Johnson	Joint Chief Strategy, Transformation and Partnership Officer / Deputy CEO for Dorset County Hospital NHS FT & Dorset Healthcare University NHS FT 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 2025; 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 2025 (continued)

Name	Position	22 May 2024	23 Jul 2024	18 Sep 2024	19 Nov 2024	20 Jan 2025	18 Mar 2025
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	Director of Nursing – Acute Services and Director Infection Prevention & Control	-	✓	-	✓	✓	-
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 2025 (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.

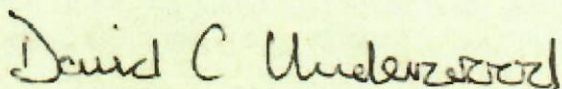
The Corporate Trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and which enables it to ensure that the financial statements comply with the Charities Act 2011 the Charity (Accounts and Reports) Regulations 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

9 December 2025

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 2025 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 2025, 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 17], 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.

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.

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:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement Director ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with management, and from our knowledge and experience of the charity sector;

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)

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act, taxation legislation, data protection, anti-bribery, employment and health and safety legislation.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting minutes and legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with HMRC, Charity Commission and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Corporate Trustee and management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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 2025

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 2025

	Note	Unrestricted funds £000	Restricted funds £000	Total funds 2025 £000	Total funds 2024 £000
Income from:					
Donations and legacies	4	974	383	1,357	583
Investments	6	78	-	78	82
Total income		1,052	383	1,435	665
Expenditure on:					
Raising funds	7	156	23	179	188
Charitable activities	8				
Medical and surgical equipment		146	58	204	246
Furniture and fittings		19	5	24	39
Artwork expenses		14	9	23	27
Patients' welfare and amenities		7	5	12	8
Staff welfare and amenities		15	42	57	118
Community Welfare		-	7	7	95
Total expenditure		357	149	506	721
Net income / (expenditure)		695	234	929	(56)
Transfers between funds		(500)	500	-	-
Net movement in funds for the year		195	734	929	(56)
Reconciliation of funds					
Funds brought forward at 1 April 2024		452	303	755	811
Funds carried forward at 31 March 2025	18	647	1,037	1,684	755

Dorset County Hospital NHS Foundation Trust Charitable Fund

Balance Sheet as at 31 March 2025

	Note	Unrestricted funds £000	Restricted funds £000	Total funds 2025 £000	Total funds 2024 £000
Current assets					
Debtors	14	387	547	934	117
Cash and cash equivalents	15	437	921	1,358	1,670
		824	1,468	2,292	1,787
Liabilities					
Creditors: amounts falling due within one year	16	(177)	(431)	(608)	(1,032)
		647	1,037	1,684	755
Net current assets					
		647	1,037	1,684	755
Net assets					
		647	1,037	1,684	755
The funds of the charity					
Restricted income funds		-	1,037	1,037	303
Unrestricted funds		647	-	647	452
		647	1,037	1,684	755
Total funds					
	18	647	1,037	1,684	755

Signed



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

9 December 2025

Dorset County Hospital NHS Foundation Trust Charitable Fund

Statement of Cash Flows for the year ended 31 March 2025

	Note	Total funds 2025 £000	Total funds 2024 £000
Cash flows from operating activities:			
Net cash provided by operating activities	17	(390)	(64)
Cash flows from investing activities:			
Interest received	6	78	82
Net cash provided by investing activities		78	82
Change in cash and cash equivalents in the year		78	(18)
Cash and cash equivalents at 1 April 2024	15	1,670	1,652
Cash and cash equivalents at 31 March 2025	15	1,358	1,670

Dorset County Hospital NHS Foundation Trust Charitable Fund

Notes to the accounts for the year ended 31 March 2025

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 2025 (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 2025 (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 2025 (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 1st 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 1/54th 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 1/80th for the 1995 section and of the best of the last 3 years pensionable pay for each year of service, and 1/60th 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 2025, is based on valuation data as 31 March 2023, updated to 31 March 2025 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 2025 (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 2024

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

Dorset County Hospital NHS Foundation Trust Charitable Fund

Notes to the accounts for the year ended 31 March 2025 (continued)

2b Balance Sheet as at 31 March 2024

	Unrestricted funds £000	Restricted funds £000	Total funds £000
Current assets			
Debtors	96	21	117
Cash and cash equivalents	554	1,116	1,670
	<hr/>	<hr/>	<hr/>
	650	1,137	1,787
Creditors: amounts falling due within one year	(198)	(834)	(1,032)
	<hr/>	<hr/>	<hr/>
Net current assets	452	303	755
	<hr/>	<hr/>	<hr/>
Net assets	452	303	755
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total funds	452	303	755

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 £327,000 (2024: £533,000) is detailed in note 8. At 31 March 2025 the Charity had made £600,000 (2024: £1,026,000) of grant commitments to the Foundation Trust which had not yet been paid. The Foundation Trust re-introduced the charge to the Charity for financial services administrative expenses in Quarter 4 2024/25 £5,500 where in previous financial years the finance team was supporting the hospital with additional NHS reporting requirements following the recovery from the COVID-19 pandemic (2024: £nil) and employs the fundraising team on behalf of the Charity and charges 100% of the posts, including employment on-cost, to the Charity £209,000 (2024: £217,000).

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 2025 (continued)

4. Income from donations and legacies

	Unrestricted funds £000	Restricted funds £000	Total funds 2025 £000	Total funds 2024 £000
Donations and fundraising	72	260	332	169
Legacies	869	38	907	124
Grants	33	85	118	290
	974	383	1,357	583

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 53 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 2025 £000	Total funds 2024 £000
Cash on deposit	78	-	78	82

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 2025 (continued)

7. Analysis of expenditure on raising funds

	Unrestricted funds £000	Restricted funds £000	Total 2025 £000	Total 2024 £000
Fundraising office	22	(3)	19	15
Support costs	134	26	160	173
Total	156	23	179	188

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 2025 £000	Total funds 2024 £000
Medical and surgical equipment	161	43	204	246
Furniture and fittings	18	6	24	39
Artwork expenses	19	4	23	27
Patients' welfare and amenities	10	2	12	8
Staff welfare and amenities	49	8	57	118
Community Welfare NHSCT	7	-	7	95
	264	63	327	533

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

	2025 £000
Opening balance at 1 April 2024 (see note 16)	1,026
Additional commitments made less unused amounts reversed during the year (see note 8)	264
Amounts paid during the year	(690)
Closing balance at 31 March 2025 (see note 16)	600

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 2025 (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 saw the re-introduction of this charge in Quarter 4 where the Finance Team continuing to support the additional reporting requirement following recovery from COVID-19 pandemic and did not charge the Charity during this time.
- 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 2025 £000	Total funds 2024 £000
Governance costs				
Audit fees	-	6	6	6
	-	6	6	6
Other support costs				
Financial Services	1	5	6	-
Fundraising Team	159	51	210	220
Bank charges	-	1	1	1
	160	63	223	227
	Unrestricted funds £000	Restricted funds £000	Total funds 2025 £000	Total funds 2024 £000
Raising funds	134	26	160	173
Charitable activities	53	10	63	54
	187	36	223	227

Dorset County Hospital NHS Foundation Trust Charitable Fund

Notes to the accounts for the year ended 31 March 2025 (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 2024/25 (£Nil 2023/24).

12. Analysis of staff costs

	2025 £000	2024 £000
Salaries and wages	175	180
Social security costs	20	19
Employers pension contribution	14	18
Total	<u>209</u>	<u>217</u>

The average headcount during the year was 4.22 (2024: 4.95) 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 (2024: none).

13. Auditor's remuneration

The auditor's remuneration of £5,820 (2024: £5,520) related solely to the audit with no additional work being undertaken (2024: nil).

14. Analysis of current debtors

	2025 £000	2024 £000
Trade debtors	-	21
Accrued income	934	96
	<u>934</u>	<u>117</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 2025 (continued)

15. Analysis of cash and cash equivalents

	2025 £000	2024 £000
Cash in hand	1,358	1,670

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

	2025 £000	2024 £000
Creditors falling due within one year		
Trade creditors	2	-
Accruals for grants owed to NHS bodies	600	1,026
Other accruals	6	6
	608	1,032

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

	2025 £000	2024 £000
Net income / (expenditure) for the year (as per the statement of financial activities)	929	(56)
Adjustments for:		
Interest receivable	(78)	(82)
(Increase) / Decrease in debtors	(817)	(86)
Increase / (Decrease) in creditors	(424)	160
Net cash provided / (used in) by operating activities	(390)	(64)

Dorset County Hospital NHS Foundation Trust Charitable Fund

Notes to the accounts for the year ended 31 March 2025 (continued)

18. Funds

	At 1 April 2024 £000	Income £000	Expenditure £000	Transfers £000	At 31 March 2025 £000
Unrestricted funds					
General Purpose*	228	990	(306)	(500)	412
Staff General Purpose*	3	2	(2)	-	3
Patients General Purpose*	-	-	-	-	-
Emergency Department	1	-	(1)	-	-
Cardiac	2	5	(1)	-	6
Critical Care	5	8	(2)	-	11
Diabetes	2	-	(1)	-	1
Stroke	10	11	(7)	-	14
Urology	5	-	-	-	5
Kingfisher Ward	51	11	(6)	-	56
Purbeck Ward	2	-	-	-	2
Elderly Care	1	-	-	-	1
DCH Radiotherapy Fund	49	9	(2)	-	56
Dermatology Fund	5	-	-	-	5
Ilchester Integrated Assessment Unit	1	-	-	-	1
Ridgeway Ward	3	-	-	-	3
Dementia Fund	1	-	-	-	1
Forget-me-not Suite	8	6	(1)	-	13
Maud Alexander Ward	2	-	-	-	2
Colorectal and Lower GI	5	-	-	-	5
Breast Care	3	-	(2)	-	1
Lulworth Ward	1	1	-	-	2
Hinton Ward	4	1	-	-	5
Prince of Wales Ward	8	3	(1)	-	10
DCH Therapies	1	1	-	-	2
Haemodialysis	4	1	-	-	5
Barnes Ward	-	-	-	-	-
Ophthalmology	7	1	(1)	-	7
Paediatric Diabetes	7	-	(1)	-	6
COVID-19 Appeal	17	-	(17)	-	-
The Stroke Club Legacy Fund	10	-	(3)	-	7
Bereavement Fund	3	-	-	-	3
DCHC Christmas Appeal	1	-	(1)	-	-
Mary Anning Unit	2	1	(1)	-	2
DCH Youth Fund	-	1	(1)	-	-
	452	1,052	(357)	(500)	647

Dorset County Hospital NHS Foundation Trust Charitable Fund

Notes to the accounts for the year ended 31 March 2025 (continued)

18. Funds (continued)

	At 1 April 2024 £'000	Income £'000	Expenditure £'000	Transfers £'000	At 31 March 2025 £'000
Restricted funds					
Children's Services Trust*	16	3	(6)	-	13
Art in Hospitals*	2	3	(3)	-	2
Cancer Services*	18	21	(16)	-	23
West Dorset Cancer Centre Campaign	-	1	-	-	1
Post Graduate Education & Research*	-	-	-	-	-
The Lillian Martin Ophthalmology Fund*	-	31	-	-	31
Special Care Baby Unit*	26	8	(14)	-	20
Renal Fund*	125	6	(13)	-	118
Diabetic Fund*	-	-	-	-	-
ED/ICU Appeal	84	253	(8)	500	829
COVID-19 NHS Charities Together	-	-	-	-	-
COVID-19 Emergency NHS Charities Together	-	-	-	-	-
NHS Charities Together Operation Support	-	-	-	-	-
NHSCT Stage 2 Grant	-	7	(7)	-	-
DCH Active Hospital	-	-	-	-	-
NHSCT Development Grant	-	-	-	-	-
NHSCT Stage 3 Recovery	32	-	(32)	-	-
NHSCT Sensory Garden Project	-	50	(50)	-	-
	303	383	(149)	500	1,037
Total funds	755	1,435	(506)	-	1,684

*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 2024/25.

A fund transfer of £500,000 was made between General Purpose Fund and ED/ICU Appeal Fund. A supporter of the Charity remembered the Charity in their will and left a legacy of £801,000 to the General Purpose Fund. The Supporter wished that their legacy goes to whatever were the most significant needs were of the hospital. Therefore £500,000 was transferred to ED/ICU Appeal Fund and the rest remains in the General Purpose Fund as part of the Greatest Need Appeal.

Dorset County Hospital NHS Foundation Trust Charitable Fund

Notes to the accounts for the year ended 31 March 2025 (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 2025 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 2025 when the solicitors were collecting the assets and liabilities of the Estate.

The Charity was notified via Smee & Ford legacy notification service on 3 September 2025 of a residuary beneficiary legacy for the Dorset County Hospital Charity (General Purpose Fund) but the value could not be reliably measured at 31 March 2025 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.

