



**THE FRIENDS OF
BLANDFORD COMMUNITY HOSPITAL**

Founded 1948

REPORT AND ACCOUNTS

2021

**MEMBER GROUP OF "ATTEND"
(formerly THE NATIONAL ASSOCIATION
OF HOSPITAL AND COMMUNITY FRIENDS)**

Registered Charity No. 800482

Notice of Meeting

NOTICE IS HEREBY GIVEN that the 64th ANNUAL GENERAL MEETING of THE FRIENDS OF BLANDFORD COMMUNITY HOSPITAL will be held at The Hospital, Milldown Road, Blandford Forum, Dorset on 7th July 2021 at 6.30pm for the following purposes:

(1) To receive and adopt the Report of the Council on the Association's activities and the examined Statement of Accounts for the year ended 31 March 2021.

(2) Elections to Council:

Under the provisions of rule 11(B) of the Constitution the following members of the Council retire at the end of this meeting.

Mr C Marjoram
Mrs J Thompson
Mrs Y Thorne

Being eligible Mr C Marjoram and Mrs Y Thorne offer themselves for re-election.

Mrs J Thompson has offered her resignation.

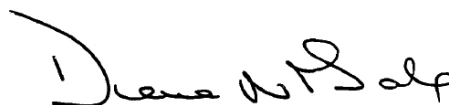
Under the provisions of rule 11(C) a public notice was advertised on 14th May April 2021 calling for any nominations for the Council to be delivered to the Secretary by 21st May 2021. The following will be duly elected:

Mr C Marjoram
Mrs Y Thorne

(3) To appoint an Independent Examiner of the Accounts and to authorise the Council to determine their remuneration.

(4) To transact any other ordinary business of the Association.

Light refreshments will be served after the meeting



By order of the Council
4th June 2021

Mrs D SALE
Secretary

THE FRIENDS OF BLANDFORD COMMUNITY HOSPITAL

Charity Number 800482

Patron	The Viscount Portman	
President	Mr W McLaughlin F.R.I.C.S	
Council	Mr T Bridle A.I.B. Mrs A Brown Mr S Cole Mr S Hayward Mr C Marjoram Mr W McLaughlin F.R.I.C.S. Mrs L Prior	Mr P Richell Mrs D Sale Mrs D Stenner Mrs J Stayt Mrs J Thompson Mr Y Thorne Mr M Wood
Management Board	Mr S Cole (Chairman) Mr S Hayward. (Treasurer) Mrs D Sale (Secretary) Mr P Richell (Chair of Community Service Working Group) Mr W McLaughlin F.R.I.C.S (President & Project Manager/ Chair of Finance and Projects Working Group) Mr M Wood (Chair of Fundraising) Mrs L Prior (Chair of Shops Support Group)	
In attendance at Meetings	Hospital Matron	
Bankers	Barclays Bank plc 9 High Street, Colchester, CO1 1DD National Westminster Bank plc 25 Market Place, Blandford Forum, DT11 7AQ	
Accountant	Mr J N Butt A.C.A.	
Auditor	Rothmans Audit LLP	
Secretary	Mrs D Sale	
Treasurer	Mr Stephen Hayward	
Office	Blandford Community Hospital Milldown Road, Blandford Forum, DT11 7DD Telephone: 01258 450095 (direct line) Email: dhc.friends.blandford@nhs.net	

THE FRIENDS OF BLANDFORD COMMUNITY HOSPITAL

Charity Number 800482

REPORT OF THE COUNCIL

The members of Council (who are also Trustees of the charity) present their report and financial statements for the year ended 31 March 2021.

Reference and Administrative information

Details under this heading are contained on Page 2 and should be read as part of this report.

Structure, Governance and Management

The charity's governing document is "The Friends of Blandford Community Hospital Constitution, Objects and Rules" (as amended 2008 & 2019).

The Trustees are elected by members at the Annual General Meeting. Council may appoint additional or replacement Trustees to fill vacancies until the next AGM. Officers are appointed by Council from those elected by members. New trustees meet with officers and are made fully aware of their legal obligations under charity law, the content of the Constitution and all relevant aspects of the Friends' operations.

The full Council consists of a maximum of 20 members from whom the Management Board, as shown on page 2, is drawn. All members of Council are expected to serve on at least one of the working groups specialising in a specific aspect of our work. The Management Board decide on how to allocate the funds raised by the Charity at their committee meetings, with the staff only being involved with clerical roles. The Management Board are considered to be the charity's key management personnel and are not remunerated for their services

Objectives and Activities

The objects of the Friends shall be to provide support and assistance to patients of the hospital and preserve and protect the health of the community by providing and assisting in the provision of facilities, support services and equipment not normally provided by the NHS or statutory authorities. It is expected that Dorset HealthCare University NHS Foundation Trust will fund the provision and replacement of standard hospital equipment, fixtures and fittings. As well as supporting the hospital, the Friends also provide amenities and support in the community, including to the Blandford Opportunities Group, who provide a day facility for disabled children. In pursuing these activities the Council confirms that it has complied with its duty to have due regard to the Charity Commission's public benefit guidance.

In pursuance of these objects the Council continues to raise funds and to invite and receive contributions from individuals and organisations by way of subscriptions, donations or otherwise. Efforts are made to enlist the support of a broadly based substantial membership in order to keep in touch with the actual needs of the population, and existing members are encouraged to assist in this respect.

In considering applications for financial support the following priorities are adopted:

1. Major projects that add to the well-being and/or treatment of patients and/or the working conditions of the staff.
2. Additional equipment that would extend or enhance work carried out by consultants in the hospital.
3. Additional equipment to facilitate treatment given in the wards and outpatient clinics.
4. Grants for further training of hospital staff, especially nursing staff.
5. Improvements to the hospital environment.
6. Equipment for improved care in the community and health related community projects.

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Achievements and Performance

The key performance indicators used to assess the performance of the Charity are a comparison of income generated from all sources compared with prior years. In addition all expenditure is closely monitored in comparison with prior years and previous similar activities. At each committee meeting detailed reports and analysis are prepared on these key performance indicators and on the performance of the investments held.

During this unusual, pandemic year we have continued to support the hospital and local community. We have had to adapt the way we do things in line with the Government's legislation on Covid 19. All community activity involving volunteers was temporarily suspended for the safety of our volunteers. Our staff have kept in contact with our many volunteers through Facebook, our website and telephone calls and we look forward to seeing them back once the lockdown is over. Our shops were also closed for most of the year. Initially, our staff worked from home to complete a backlog of work and then, more recently, they have been flexibly furloughed. All Board, Council and Staff meetings have taken place via the Zoom platform. The positive outcome of this was that all Trustees' now have improved IT skills.

We are pleased that the Musculoskeletal Suite project was completed in May 2020, to which The Friends have committed to contribute funds of £300,000. This enables patients to be supported in a local 'one stop shop' instead of having to visit other facilities.

In the community we have again supported Life Education Wessex, a service that visits local schools to educate children on various health issues including the safe facts of life and drug and alcohol awareness. We have also continued to fund a councillor at Blandford School, a valuable service helping children who are experiencing difficulty.

Normally, we have a busy Fund Raising Diary but, due to the Covid 19 situation, all events were cancelled with the exception of the Annual Raffle, which was itself a great success. We have set up a link from our website to a Just Giving page, which has added another source of funds. The charity does not use professional fundraisers nor does it subscribe to any schemes or standards for regulating fund-raising and does not use external fund-raising consultants. The charity's staff are careful to ensure that they treat potential supporters fairly and with respect and no complaints have been received in the year with respect to the charity's fundraising practices

Financial Review

The Council is aware of its responsibility to invest funds prudently to achieve both income and capital growth and this aspect is reviewed regularly by the Management Board. It is Council policy to maintain in normal circumstances, a core reserve of at least £300,000 which, with the income generated, will provide sufficient funding to meet requests for support without undue delay.

The target level of £300,000 of core reserves is based on the funding needed to cover staff salaries, charitable activities and reasonable project costs for a period of one year. The reserves policy was last reviewed by the Trustees in May 2021 and it was confirmed this remained appropriate to the charity's current circumstances. The charity's policy is to hold working capital within the bank accounts and to invest any surplus funding in its investment portfolio. The portfolio is held for capital growth and the objective is to achieve a gain year-on-year. In 2021 the portfolio generated investment gains of £193,238. The Management Board has authority to spend £100,000 on any one project within a total of £200,000 for a six-monthly-period without reference to Council. As at 31 March 2021 the charity's unrestricted reserves exceed the targeted core reserves and the surplus will be used to support charitable projects in future periods. In the year ended 31 March 2021 income increased by £1,109,558 over the previous year, the increase resulting from the receipt of two large legacies as well as the realisation of further legacies totalling £916,676 yet to be received. These very generous legacies more than offset declines of £15,764 in donations and Gift Aid, £4,281 in memberships and £47,332 in other trading activities, the latter resulting from the Coronavirus pandemic forcing the closure of our shops for much of the year and the cancellation of all fundraising activities. Unfortunately, this will continue to have a significant impact on income next year.

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In March a £250,000 legacy payment was invested in M & G equally between Charifund and Charibond units and on 31st March 2021 the total value of these investments were £1,666,267. This total, combined with the cash in our bank accounts of £206,488 gives us £1,872,755 of rapidly realisable funds and forms part of our total unrestricted reserves of £2,770,912 as at 31 March 2021

Spending on Charitable Activities during the year amounted to £60,639, which covered spending on the Hospital, our Minibus and Community Volunteers Scheme as well as several contributions to health related projects within the wider Community. The commitment to cover £300,000 of the cost of the new MSK unit has been accrued for in the accounts and is awaiting payment in the near future.

Plans for the Future

The trustees consider the most significant risk currently facing the charity to be the uncertainty surrounding the ongoing impact of the Covid-19 pandemic. It will be quite challenging to safeguard our staff and volunteers which we consider to be of the utmost importance in order for us to get back to normal and attract enough volunteers. We hope to continue with our services, patient transport, shops, etc, as soon as it is safe to do so. Fund raising events will be organised when permitted by Covid legislation. Our main project for Blandford Hospital next year will be upgrading the old Operating Theatre into a new, modern Treatment Facility.

Currently, our membership stands at 756 members and we would like to increase this number. Our Membership Chair has some ambitious plans to achieve this.

We will continue our role of representing patients' needs within the hospital and community and we are grateful to the Dorset Health Care University NHS Foundation Trust for accepting us as a responsible participant in the future of our hospital and community care.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and 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 charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to:

1. Select suitable accounting policies and then apply them consistently;
2. Observe the methods and principles in the applicable Charities SORP;
3. Make judgements and estimates that are reasonable and prudent;
4. State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
5. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity, taking reasonable steps for the prevention and detection of fraud and other irregularities and for the maintenance and the integrity of the charity and financial information included on the charity's website.

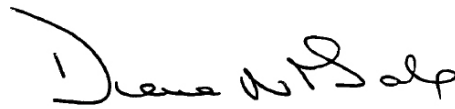
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Staff and Volunteers

The Council has been well supported as usual by the four members of staff, Sarah Connors - Office Manager, Lisa Deverell - Community Services Coordinator, Emma Sisson – Shop & Fundraising Coordinator and Leonne Hughes - Transport and Admin Coordinator. Each, along with the many volunteers, contribute significantly to the efficiency of the Friends' organisation and activities.

Remuneration

All officers and members of the Council are honorary and did not receive any remuneration during the year or other sums except by way of reimbursement of expenditure incurred on behalf of the charity.
Signed on behalf of the Council by:



4 June 2021

Mrs D Sale
Secretary

Independent auditor's report to the trustees of The Friends of Blandford Community Hospital for the year ended 31 March 2021

Opinion

We have audited the financial statements of The Friends of Blandford Community Hospital ('the charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 charity's affairs as at 31 March 2021 and of its incoming resources and application of resources 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.

Other Matter

The charity was not required to have an audit in the previous year as it fell below the audit threshold, therefore the prior period comparatives are unaudited.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the director's 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 directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 material misstatements in the trustees' 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 trustees' report is inconsistent in any material respect with the financial statements; 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 trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees 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 trustees are 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 trustees 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.

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.

Extent to which the audit was considered capable of detecting irregularities, including fraud

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.

The objectives of our audit, in respect to fraud, are to identify and assess the risks of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management.

In identifying and assessing risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures include the following:

- The engagement partner 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 obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and those laws and regulations that had a direct effect on the financial statements through discussions with trustees and management. The key laws and regulations considered are FRS102 and the Charities Act.
- We understood how the charity is complying with those frameworks by making enquires of management and we corroborated our enquiries by reviewing Board minutes.

- We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur, by making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and by considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations and we have evaluated opportunities for fraudulent manipulation of the financial statements including management override.
- Based on this understanding we designed our audit procedures to identify non-compliance with the laws and regulations identified above, which included, but were not limited to, identifying and testing journal entries made during the year and at the year-end and agreeing financial statement disclosure to underlying supporting documentation.

There are inherent limitations in the audit procedures described above, and 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. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities.

This description forms part of our auditor's report.

Rothmans Audit LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the trustees 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's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in black ink that reads "Rothmans Audit LLP". The signature is written in a cursive, flowing style. Below the signature is a single, long, horizontal, slightly curved line that serves as a decorative underline.

Rothmans Audit LLP
Chartered Accountants & Statutory Auditors
Avebury House
6 St Peter Street
Winchester
Hampshire
SO23 8BN

Date: 9 June 2021

THE FRIENDS OF BLANDFORD COMMUNITY HOSPITAL
Charity Number 800482
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

		2021	2020
		£	£
Incoming Resources			
Donations and legacies	3	1,225,011	68,980
Other trading activities	3	98,019	145,351
Investments	3	<u>11,504</u>	<u>10,645</u>
		<u>1,334,534</u>	<u>224,976</u>
Resources expended			
Raising funds	4	51,651	61,827
Charitable activities	4	60,639	400,803
Other	4	<u>47,340</u>	<u>50,580</u>
		<u>159,630</u>	<u>513,210</u>
Net Income before investment		1,174,904	(288,234)
Gains/(Losses)			
Net Gains/(Losses) on Investments	9	<u>193,238</u>	<u>(104,990)</u>
Net Income		<u>1,368,142</u>	<u>393,224</u>
Net movement in funds		1,368,142	393,224
Reconciliation of funds			
Total funds bought forward		1,402,770	1,795,994
Total Funds carried forward		<u>2,770,912</u>	<u>1,402,770</u>
 BALANCE SHEET AT 31 MARCH 2021			
Tangible Assets	8	287,634	292,614
Investments	9	<u>1,666,267</u>	<u>1,223,029</u>
Total Fixed Assets		<u>1,953,901</u>	<u>1,515,643</u>
Current Assets			
Debtors	10	927,937	7,940
Cash at Bank and in hand		<u>206,488</u>	<u>204,392</u>
Total Current Assets		1,134,425	212,332
Creditors: amounts falling due within one year	11	<u>317,414</u>	<u>325,205</u>
Net Current Assets/(Liabilities)		<u>817,011</u>	<u>(112,873)</u>
Total Assets less current liabilities		<u>2,770,912</u>	<u>1,402,770</u>
Total net assets		<u>2,770,912</u>	<u>1,402,770</u>
Funds of the charity			
Unrestricted Funds		<u>2,770,912</u>	<u>1,402,770</u>

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STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2021

	Note	2021 £	2020 £
Net cash used in operating activities	14	242,978	13,731
Cash flows from investing activities			
Investment income		11,504	10,645
Sale/ (Purchase) of equipment		(2,387)	887
Sale of Investments		200,000	
Purchase of investments		<u>(450,000)</u>	<u>(25,000)</u>
Net cash provided/(used) in investing activities		(240,883)	(13,468)
Change in cash and cash equivalents in the period		2,095	263
Cash and cash equivalent brought forward		<u>204,393</u>	<u>204,130</u>
Cash and Cash equivalent carried forward		<u>206,488</u>	<u>204,393</u>

The notes on pages 10 to 15 form part of these accounts. These accounts were approved by the Council on 7th June 2021. Signed by two trustees on behalf of all the trustees.



S Cole – Chairman



S Hayward - Treasurer

THE FRIENDS OF BLANDFORD COMMUNITY HOSPITAL
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. Basis of preparation

1.1. Basis of accounting

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling which is the functional and presentational currency of the Charity. The financial statements are rounded to the nearest pound.

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

1.2 Changes to accounting estimates

The most significant judgements affecting these financial statements relate to the timing of the recognition of legacy income in the accounts. The policy for legacy recognition is set out below. In the trustees' opinion there are no significant sources of estimation uncertainty affecting the financial statements. No changes to accounting estimates have occurred in the reporting period.

1.3 Material prior year errors

No material prior year errors have been identified in the reporting period.

2. Accounting policies

2.1 Income

Recognition of income

These are included in the Statement of Financial Activities (SOFA) when

- The charity becomes entitled to the resources.
- It is more likely than not that the trustees will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities or income and expenses, unless required or permitted by the FRS102SORP.

Grant and donations

Grants and donations are only included in the SOFA when the general income recognition criteria are met. Government grants are recognised using the performance model and grants which have specified future performance-related conditions are initially recognised as a liability and are released to income only when the related conditions are met. Grants which have no performance-related conditions are recognised when the proceeds are received or receivable.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Legacies

Legacies are included in the SOFA when receipt is probable, that is when there has been a grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Donated goods

Donated goods are recognised as income upon sale.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. All gains and losses are taken to the statement of financial activities as they arise.

2.2 Expenditure and liabilities

Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Allocation of costs

Governance and support costs have been allocated between raising funds, charitable activities and other costs. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating staff costs by time spent and other costs by usage. During the current and previous years all expenditure incurred by the Charity has related to the single activity of providing support and assistance to patients of the hospital and preserving and protecting the health of the community

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation is recognised.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

2.3 Assets

Investments

Fixed asset investments are in Charifund and Charibond – Accumulation Shares and Units. They are valued initially at cost and subsequently at their market value at the year end.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Tangible fixed assets for use by the charity.

The charity owns a mixed-use property which comprises a shop used by the charity and a flat which is let out to provide investment income. This entire property is included within tangible fixed assets as the investment property component cannot be measured reliably

The fixed assets are capitalised at cost if they can be used for more than one year. The depreciation rates and methods used are disclosed in note 8.

Debtors

Debtors are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently that are measured at the cash or other consideration expected to be received.

3. Analysis of income

	2021	2020
	£	£
<u>Donations and legacies</u>		
Donations and gifts	21,261	32,684
Gift Aid	1,500	5,841
Legacies	1,191,676	15,600
Membership subscriptions	<u>10,574</u>	<u>14,855</u>
	<u>1,225,011</u>	<u>68,980</u>
 <u>Other trading activities</u>		
Shop income	38,641	125,275
Covid-19 Grant Income	55,853	0
Christmas cards	96	0
Golf Day	0	4,778
Fashion Show	131	1,910
Autumn Fair	0	8,994
Bingo	0	2,645
Other events	<u>3,298</u>	<u>1,749</u>
	<u>98,019</u>	<u>145,351</u>
 <u>Income from investments</u>		
Rental income	<u>11,504</u>	<u>10,645</u>

4. Analysis of expenditure

Expenditure on raising funds

	£	£
Shop expenditure	13,553	20,047
Golf Day	100	2,263
Christmas cards	0	1,500
Fashion Show	0	742
Autumn Fair	0	994
Bingo	0	903
Other events	235	310
Publicity	0	403
Staff costs	28,230	24,555
Motor vehicle running costs	1,734	1,760
Storage Unit costs	6,870	6,677
Printing and stationery	773	1,122
Telephone	<u>156</u>	<u>551</u>
Total Expenditure on raising funds	<u>51,651</u>	<u>61,827</u>

THE FRIENDS OF BLANDFORD COMMUNITY HOSPITAL
Charity Number 800482

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Note 4 Continued	2021	2020
	£	£
Expenditure on Charitable Activities		
Hospital Equipment and Amenities	<u>23,919</u>	<u>334,347</u>
Hospital Equipment and Amenities include grants payable to third parties and details of these can be found in Note 7		
Community		
Community Volunteers Expenses	387	24,383
Mini Bus Running Costs	1,719	5,424
Staff costs	32,826	32,541
Printing and stationery	1,289	1,869
Postage	324	371
Telephone	175	618
Volunteer meals	<u>0</u>	<u>0</u>
	<u>36,720</u>	<u>65,206</u>
Hospital Staff Training	<u>0</u>	<u>1,250</u>
Total Expenditure on Charitable Activities	<u>60,639</u>	<u>400,803</u>

Analysis of expenditure

	2021	2020
	£	£
Other Support costs		
Office salaries (2 part time employees)	28,868	28,511
Printing and stationery	974	747
Postage	324	371
Telephone	58	206
Accounts Examiner's Fee	1,450	1,495
Audit Fee	4,200	0
Attend Subscription	845	402
Travelling, conference and meeting expenses	61	157
Property costs	1,862	8,009
Depreciation of assets	7,366	9,006
Miscellaneous	<u>1,332</u>	<u>1,676</u>
Total Other expenditure	<u>47,340</u>	<u>50,580</u>

Governance costs, included in the above, totalled £6,556 (2020: £2,054)

5. Details of certain items of expenditure

	2021	2020
	£	£
Fees for preparation and examination of accounts	1,450	1,200
Audit Fees	4,200	NIL
Operating Lease expenses	6,744	7,067

This is the first year that the Charity has required an audit and the auditor's remuneration constituted an audit fee of £4,200 (2020 NIL)

THE FRIENDS OF BLANDFORD COMMUNITY HOSPITAL
Charity Number 800482

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

6. Paid employees	2021	2020
6.1 Average head count in this year	4	4
6.2 Staff Costs	2021	2020
	£	£
Salaries	73,955	70,503
National Insurance	5,357	4,969
Pension costs	<u>10,612</u>	<u>10,135</u>
Total	<u>89,924</u>	<u>85,907</u>

No employees received employment benefits of more than £60,000 in either the current or previous year

7. Analysis of grants committed	2021	2020
	£	£
Bariatric Chair	870	0
MSK Suite	3,862	300,000
Staff Lapel Pins	2,000	0
Blandford Opportunity Group	5,000	5,000
Blandford School Pupil Sup	10,000	10,000
Life Education Wessex	0	6,200
Yeovil Breast Cancer Unit	0	5,000
Other Grants made below £4,000	<u>556</u>	<u>8,147</u>
	<u>22,288</u>	<u>334,347</u>

Of the grants disclosed above, £2,000 were paid to individuals (£3,915 to individuals in 2020). In FY2021 no material grants were paid to institutions (FY 2020 grants of £300,000 were committed to be paid to the NHS trust)

8. Tangible Fixed Assets	Freehold Land and Buildings	Fixtures, Fittings and Equipment	Motor Vehicles	Total
	£	£	£	£
Cost				
At the beginning of the year	278,441	20,972	68,364	367,777
Additions	0	2,387	0	2,387
Disposals	<u>0</u>	584	<u>0</u>	<u>584</u>
Balance carried forward	<u>278,441</u>	<u>22,775</u>	<u>68,364</u>	<u>369,580</u>
Depreciation				
Basis	Straight line – buildings only	Reducing Balance	Reducing Balance	Total
Rate	2%	25%	25%	
	£	£	£	£
At the beginning of the year	6,182	17,143	51,838	75,163
Depreciation	1,569	1,521	4,132	7,222
Disposals	<u>0</u>	<u>439</u>	<u>0</u>	<u>439</u>
At the end of the year	<u>7,751</u>	<u>18,225</u>	<u>55,970</u>	<u>81,946</u>
Net Book Value				
At the beginning of the year	<u>272,259</u>	<u>3,829</u>	<u>16,526</u>	<u>292,614</u>

At the end of the year	<u>270,690</u>	<u>4,550</u>	<u>12,394</u>	<u>287,634</u>
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THE FRIENDS OF BLANDFORD COMMUNITY HOSPITAL
Charity Number 800482

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

9. Investments Assets

	2021	2020
	£	£
Carrying (fair) value of Charifunds and Charibonds at 31/03/2020	1,223,029	1,303,019
Value of Charifund Units at 31/03/2020	577,852	671,496
Add: Purchase of additional units	125,000	25,000
Add: Re-investment of distributions	21,947	0
Add/(Deduct) net gain/(loss) on revaluation	<u>154,599</u>	<u>(118,644)</u>
Carrying (fair) value at 31/03/2021	<u>879,398</u>	<u>577,852</u>
Charibond Income Shares		
Value of Charibond Shares at 31/03/2020	645,177	631,523
Add: Purchase of additional units	325,000	0
Deduct: Sale of additional units	(200,000)	0
Add: Gain on Sale of Units	5,759	0
Add net gain on revaluation	<u>10,933</u>	<u>13,654</u>
Carrying (fair) value at 31/03/2021	<u>786,869</u>	<u>645,177</u>
Total of Charifunds and Charibonds at 31/03/2021	<u>1,666,267</u>	<u>1,223,029</u>

10. Debtors and prepayments

	2021	2020
	£	£
Prepayments and accrued income	6,516	3,440
Accrued Income	919,921	0
Other debtors	<u>1,500</u>	<u>4,500</u>
	<u>927,937</u>	<u>7,940</u>

11. Creditors and accruals

	2021	2020
	£	£
Grants payable	310,646	307,432
Accruals and deferred income	<u>6,768</u>	<u>17,773</u>
	<u>317,414</u>	<u>325,205</u>

Movement in recognised provisions and funding commitments during the year

	2021	2020
	£	£
Commitments recognised at the start of the year	307,432	18,509
New Grant commitments charged to SoFA in year	22,288	334,347
Grants paid in year	<u>19,074</u>	<u>45,424</u>
Amounts of grant commitments recognised at 31 March 2021	<u>310,646</u>	<u>307,432</u>

THE FRIENDS OF BLANDFORD COMMUNITY HOSPITAL
Charity Number 800482

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

12. Transactions with trustees and related parties

Members of the board give their time freely and receive no remuneration or other benefits for the work that they undertake in relation to the Charity. However, they can claim expenses to reimburse them for costs that they incur in fulfilling their duties relating to the Charity-these include travelling specifically for charitable funds committee meetings and charity related business meetings.

Expenses were incurred by committee members, as detailed below. And these were wholly in fulfilment of charity business. There are no other related party transactions in the reporting period that require disclosure.

	2021	2020
	£	£
Travel and subsistence	0	157
Total Number of trustees paid expenses	0	10

13. Operating Lease Commitments

2021	2020
£	£

The following operating lease payments are committed to be paid
Expiring:

In less than one year	<u>7,900</u>	<u>584</u>
Between one and five years	<u>32,365</u>	<u>32,000</u>
Within more than five years	<u>NIL</u>	<u>8,000</u>

14. Reconciliation of Net Movement in funds to net cash flow from Operating Activities

	2021	2020
	£	£
Net Movement in funds	1,368,142	(393,224)
Add back depreciation charge and loss on sale of assets	7,366	9,006
Deduct Investment income shown in investing activities	(11,504)	(10,645)
Deduct/(Add) Investment revaluation gains	(193,238)	104,990
Deduct/ Add profit on sale of assets		
Decrease/(Increase) in debtors	(919,997)	634
Decrease/(Increase) in Accrued Income		
Increase/(Decrease) in creditors	<u>(7,791)</u>	<u>302,970</u>
Net Cash used in Operating Activities	<u>242,978</u>	<u>13,731</u>

15. Analysis of changes in net debt

	At Start of Year	Cash Flows	At End of Year
Cash at bank and in hand	<u>204,393</u>	<u>2,095</u>	<u>206,488</u>

16. Analysis of Charitable Funds

Analysis of Fund Movements	Fund B/Fwd	Income £	Expenditure £	Gains and (Losses) £	Fund C/Fwd £
Unrestricted Funds	1,402,770	1,334,534	159,630	193,238	2,770,912

Analysis of Charitable Funds - Prior year

Unrestricted Funds	1,795,994	224,976	513,210	(104,990)	1,402,770
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FIVE YEAR FINANCIAL SUMMARY

For the years ended 31 March

	2021 £	2020 £	2019 £	2018 £	2017 £
Charitable Expenditure	60,639	400,803	129,230	140,762	127,748
Operating Surplus/(Deficit)	1,174,904	(288,234)	20,914	68,067	47,367
Total Funds	2,770,912	1,402,770	1,795,994	1,733,354	1,696,982

ANALYSIS OF MEMBERSHIP

	2021	2020
BLANDFORD FORUM	216	251
BLANDFORD ST MARY	24	30
BROAD OAK	4	5
BRYANSTON	6	11
CHARLTON MARSHALL	44	47
CHILD OKEFORD	82	89
DURWESTON	21	22
FARRINGTON	2	2
HAZELBURY BRYAN/IBBERTON	2	3
IWERNE MINSTER	24	25
LANGTON LONG	4	4
OKEFORD FITZPAINE	20	20
PIMPERNE/LETTON	15	18
SHILLINGSTONE	39	47
SHROTON	17	17
SPETISBURY	8	8
STOURPAINE	17	20
STURMINSTER NEWTON AREA	85	114
TARRANT GUNVILLE	7	7
TARRANT HINTON	5	5
TARRANT KEYNSTON	6	7
TARRANT MONKTON & LAUNCESTON	5	6
TARRANT RUSHTON & RAWSTON	3	3
WINTERBORNE HOUGHTON	3	3
WINTERBORNE KINGSTON	1	3
WINTERBORNE STICKLAND	6	10
WINTERBORNE WHITECHURCH	4	4
OTHER AREAS	86	99
	<u>756</u>	<u>884</u>

Joint subscriptions have now been counted as individuals.

If you would like to help by recruiting members in your area, please contact the Friends' Office, Blandford Community Hospital, Milldown Road, Blandford Forum, Dorset, DT11 7DD.

Telephone: 01258 450095

email:dhc.friends.blandford@nhs.net

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