

Charity Registration No. 1137110

Company Registration No. 07210622 (England and Wales)

**HOSPITALLER ORDER OF SAINT JOHN OF GOD**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2021**

# HOSPITALLER ORDER OF SAINT JOHN OF GOD

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	W Forkan R Moore J Lennon M Brannigan M Francis J Gallagher
<b>Secretary</b>	M Brannigan
<b>Charity number</b>	1137110
<b>Company number</b>	07210622
<b>Registered office</b>	Suite 1-3 Yarn Lingfield point Darlington County Durham DL1 1RW
<b>Auditor</b>	RSM UK Audit LLP Chartered Accountants 1 St. James' Gate Newcastle upon Tyne United Kingdom NE1 4AD
<b>Bankers</b>	Barclays Bank plc 31 High Row Co Durham DL3 7QS
<b>Solicitors</b>	Pothecary Witham Weld 70 St George's Square London SW1V 3BR

---

# HOSPITALLER ORDER OF SAINT JOHN OF GOD

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

---

The trustees present their annual report and financial statements for the charitable for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the the trust's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016).

#### **Objectives and activities**

##### **Vision, mission and purpose**

The vision of the Hospitaller Order of Saint John of God articulates the dream we have of impacting both the lives of the people we serve and in practising our unique form of hospitality within the society we live in. Our purpose and goals keep us focussed on benefiting targeted sections of the UK public by facilitating the provision of holistic, value based care and support in a way that does not discriminate and in fact actually challenges discrimination in our communities. We believe that every one of the people we serve through our work is unique and we strive to ensure they are offered care and support that recognises this.

##### **Our mission**

As an integral part of the Hospitaller Order of Saint John of God, sharing, as we do, the Hospitality expressed by our founder, Saint John of God, and generations of our number since the year 1539, we are dedicated to the following mission:-

*"Without discrimination, we aim to ensure freedom of choice, personal advancement and support for the exercise of human and civil rights"*

##### **Our purpose**

The principal activities and aims of the charitable company are to apply the capital and income of the charitable company to the lawful charitable purposes of the charitable company to ensure freedom of choice, personal advancement, the exercise and upholding of human, civil and religious rights, and the alleviation of unmet social and healthcare needs, as a mission of the Roman Catholic Church and in accordance with its teachings and their pastoral application.

Our purpose is to ensure that the income and assets of the Order are applied in accordance with the principles and ethos evolved over the past 484 years in the manner and spirit of the charism of Hospitality as lived out by Saint John of God

Saint John of God was a charismatic man: the way he acted, attracted the attention of everyone who knew him, and his influence spread well beyond Granada. The charism and hospitality with which he was enriched has lived on in the men and women throughout time, serving all those who suffer, in the manner of Saint John of God.

In this context the Trustees, through the Order and the Brothers who are sustained by it, believe:-

*"They are responsible custodians of the gift of hospitality, which gives the Order its characteristic identify. This binds them to live their charism with fidelity, preserving, deepening and constantly developing it within the Church."*

As Hospitaller Brothers they act as guardians of the charism of Saint John of God and, although they are relatively few in number, this charism is kept alive within their Order and within Saint John of God Hospitaller Services.

# HOSPITALLER ORDER OF SAINT JOHN OF GOD

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

---

#### **Public benefit**

The purpose outlined above and its execution, facilitate some of the most vulnerable members of our society to gain access to Hospitaller Services through a connected charity Saint John of God Hospitaller Services which offers hospitality, compassion and respect. During 2020, the Trustees of Saint John of God Hospitaller Services reviewed and refined its values philosophy and adopted the measure to express its identity with a simpler set of core values: Hospitality, Compassion and Respect. These three values implicitly express the values of respect and justice, which hitherto have been promoted as distinct values. These values aim to ensure freedom of choice, personal advancement and support to meet individual unmet needs. This enables the Order's beneficiaries to lead a more fulfilling life than they otherwise would be able to, benefiting their welfare, health and pastoral needs. Providing such facilitation together with hands-on support by the Brothers promotes and advances the mission of the Roman Catholic church in line with the Order's objectives by demonstrating its practical message of Christianity and the teaching of Christ.

The Trustees confirm that they have had regard to the Charity Commission's general guidance on public benefit when reviewing the Order's vision, mission, purpose and objectives and in carrying out the Order's current and planned activities. They have concluded that the Order operates in compliance with these guidelines.

#### **Activities undertaken**

Each of our significant activities is detailed below. These activities are consistent with the principal purposes of the charity and work in each of these areas directly contributes to achieving our stated aims and objectives.

Each activity is a specific living out of our purposes and mission.

- Operation and management of the Order's property portfolio which houses appropriate Hospitaller Services (a full analysis of these services is set out in the separate financial statements of Saint John of God Hospitaller Services Limited, a connected charity which is the principal tenant in most of the Order's properties, from which Hospitaller Services are delivered in the UK).
- Providing a pastoral and 'care providing' presence, through Brothers who are members of the Order, in a number of the services including sacramental ministry.
- Working in partnership with Saint John of God Hospitaller Services and others to provide an increasing range of services targeted especially at the 'unmet need' of vulnerable individuals or groups. The key provision of support focuses on:
  - Disability services
  - Order communities
  - Homeless services
  - Modern day slavery services
- Identification and promotion and funding of new Hospitaller services which address current unmet care needs.

The Trustees are satisfied that the activities undertaken have ensured that the mission and purpose of the charity have been achieved during the year. This has been accomplished at a time when the Covid-19 pandemic continues to significantly influence working practices and the means to negotiate new services with external agencies. Nonetheless, the Trustees have enabled the commissioning of new developments in line with their stated aims.

#### **Consultation and engagement**

The Order employs a range of mechanisms for consulting and engaging with its members, staff, volunteers, beneficiaries and other stakeholders. Their input is used to help formulate the Order's mission, develop operational policies and shape the way the Order's services are delivered.

# HOSPITALLER ORDER OF SAINT JOHN OF GOD

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

---

#### STRATEGIC REPORT

##### Achievements and performance

During 2021, the Charity donated some £0.6m directly to support the partnership with Saint John of God Hospitaller Services and enable the continued support of beneficiaries in a challenging funding environment, together with the transfer of a property valued at £0.8m. The care sector has remained under sustained pressure from service commissioners, beneficiaries, legislators and others to deliver higher quality services at lower cost.

##### Financial review

The Financial Statements have been prepared in accordance with Financial Reporting Standard 102 (FRS 102) and the Charities SORP (2019).

Income for the year was £1.45 million (2020: £0.516 million) and expenditure was £1.87 million (2020: £0.913 million). This meant there was an overall deficit for the year of £0.399 million (2020: £0.397 million). There was an overall cash outflow from operation of £1.55 million (2020: £0.112 million). The main cash outflow was £1.7m invested with Gresham House.

The principal source of income for the Order is rental income from Saint John of God Hospitaller Services, for the occupancy of the property portfolio. This amounted to £0.37 million in 2021 (£0.345 million in 2020).

Total charitable expenditure, before donations, was £0.43 million (2020: £0.386 million). Donations were £1.44 million (2020: £0.406 million).

Further detailed analysis of the income and expenditure of the Order is set out in the SOFA on page 11 and the accompanying notes to the financial statements. As at 31 December 2021 net assets were £4.37 million (2020: £4.771 million).

During the year, the charity invested funds with Gresham House Asset Management Ireland Limited, due to an administrative error the funds were placed on deposit in the name of the Irish SJOG charity, which has common trustees. The funds were held in separate account and were not combined with funds of SJOG Ireland. The matter was reported to the Charity Commission and the funds have been disinvested and returned to the charity since the year end.

Note 16 in the financial statements shows the movements in investments during the year including the impact of foreign exchange.

##### Going concern

The Trustees' cash flow forecasts indicate that the charitable company can continue to meet its debts as they fall due for a period of at least 12 months from the date of approval of these financial statements. On this basis, the Trustees have prepared the financial statements on a going concern basis.

##### Reserves

Total reserves as at 31 December 2021 were £4.37 million (2020: £4.771 million), of these £0.37 million (2020: £0.360 million) were restricted and £4.01 million (2020: £4.411 million) were unrestricted, see balance sheet on page 12. Within unrestricted reserves there were no designated funds. The unrestricted reserves include £4,413 million of fixed assets & fixed asset investments, leaving £0.41 million deficit of free reserves.

The Trustees have three objectives in determining the amount of reserves that the charitable company should be carrying.

- To carry sufficient reserves to maintain the standard and value of the property portfolio.
- To generate sufficient net revenues to sustain the Brothers in the UK, to enable them to support Hospitaller Services, provide pastoral care and, where relevant, perform sacramental ministry.
- To hold funds to enable research into, and, if chosen, to launch new services. To provide initial investment funding to enable such services to become established and eventually give access to 'mainstream' funding sources.

# HOSPITALLER ORDER OF SAINT JOHN OF GOD

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

---

The estimated quantum of reserves required, is as follows:-

A fund to maintain the standard of the properties needs to equate to the estimated replacement cost of properties in the portfolio from which suitable care services can be operated.

The Trustees have the view that a suitable level of resources equivalent to six months to a year's worth of annual running costs is required (excluding charitable donations), which equals approximately £0.500 million. For investment in future services they believe an amount of £0.500 million to £0.750 million is desirable.

Taking all this into account, the Trustees believe reserves of up to £10 million would be reasonable. There is a shortfall currently, and the Trustees are continuing to look at ways to address this gap, including examination of the disposal of surplus or unsuitable properties. Unrestricted reserves including fixed assets, as at 31 December were £4.01 million (2020: £4.411 million)

#### **Charitable donations**

In the year the Order made charitable donations of £1.44 million (2020: £0.406 million).

#### **Risk management**

The Trustees confirm that they have identified and considered the major risks to which the Order and its subsidiary are exposed, the potential impact of individual risks should they materialise and, what mitigating actions are taken or need to be taken, in order to reduce each risk to a level which the Board consider to be acceptable.

The major risks identified are:

- the ongoing viability of the groups properties' major tenant, Saint John of God Hospitaller Services, to enable the continued support of beneficiaries in a challenging funding environment.

Whilst seeking to maintain and develop the highest standards of care and hospitality for all who use the charity's services. Saint John of God Hospitaller Services have also worked hard to review activities and implement a Business Transformation Plan which was approved by the Trustees last year.

- The continuing full occupancy of the groups properties, generating appropriate returns and delivering services compatible with the Order's aims of advancement of religion and specifically the particular aspirations of the Order.

#### **Performance review**

The Trustees meet on a regular basis, and, as part of their role as trustees, they undertake a review of financial and operational performance, however, there are no formal reviews of key performance indicators (KPI's).

Focus on the charity's governance and monitoring activities has been implemented by way of four separate board committees.

#### **Fundraising**

The company does not actively fundraise and does not work with any third parties. There have been no complaints in the year.

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

We have a long experience of providing high quality care services and a strong commitment to continuous learning, both of which have been fundamental in shaping the future strategy of the Order to deliver Hospitaller services in partnership with Saint John of God Hospitaller Services. We will continue to learn and to draw on our experience of past and current activities as we progress adapting where necessary in the light of experience and learning.

#### **Impact of Covid**

The Trustees have considered the impact of Covid on their activities. Rental income continues to be received (which is the main income stream). As such, the charity is in the fortunate position of being able to continue to operate for the foreseeable future.

# HOSPITALLER ORDER OF SAINT JOHN OF GOD

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

---

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

The Hospitaller Order of Saint John of God is an International Roman Catholic Religious Order founded in 1539 in Granada, Spain. The Order first began its work in England in 1880 when the Brothers of the French Province were offered a property in Scorton, North Yorkshire. Here the Brothers established a large hospital and service for old, infirm and vulnerable people and became the base for the Order's 'headquarters' when the English Province was founded in 1953.

Since 2010 the charitable company has operated as a company limited by guarantee since its incorporation on 5 March 2010, under the terms of its memorandum and articles dated 5 March 2010.

The charitable company is a registered charity (Charity Registration Number - 1137110) which, inter alia, administers the charitable company's property owned by the Hospitaller Order of Saint John of God in the United Kingdom.

The charitable company owns a non-charitable subsidiary company, Saint John of God (Community Developments) Limited. This was a property development company which managed and administered Saint Bede's House, a property rented to Saint John of God Hospitaller Services, a registered charity. This property has now been sold.

Trustees are nominated by the Provincial of the Hospitaller Order of Saint John of God ("The Provincial"), and elected by the members at the Annual General Meeting.

The charitable company is working with advisors to ensure training is up to date regarding the roles and responsibilities of Trustees and how this can impact the charity.

The trustees who served during the year were:

W Forkan  
R Moore  
J Lennon  
M Brannigan  
M Francis  
J Gallagher

All of the trustees are professed members of the Order.

The Trustees meet throughout the year. At their meetings they agree the broad strategy and areas of activity for the charitable company, including consideration of allocation of resources to new projects or to the work of a connected charity - Saint John of God Hospitaller Services Limited; property management, reserves management, risk management and policies and performance.

The Provincial has prime responsibility for ensuring that the charitable company delivers the services specified.

Whilst the Trustees give of their time freely, and no Trustee remuneration was paid during the year, (2020: £nil), the Trustees who are professed members of the Order are sustained in their daily life and activities by the charitable company.

There were no Trustees' expenses or related party transactions (2020: £nil). Trustees are required to disclose all relevant interests and register them with the Chair of Trustees and withdraw from decisions where a conflict of interest arises.

#### **Organisation**

Strategic decisions are made by the Trustees at their meetings. Day to day operational decisions are delegated to one or more of the Trustees, including authorisation of expenditure. The Trust only employs a minimal number of staff. Accounting and administration services are provided by Saint John of God Hospitaller Services.

# HOSPITALLER ORDER OF SAINT JOHN OF GOD

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

---

#### Related parties and co-operation with other organisations

##### Saint John of God Hospitaller Services

Saint John of God Hospitaller Services is a separate registered charity. The Chairman and three other Trustees who served during the year were also Trustees of Saint John of God Hospitaller Services.

##### Hospitaller Order of Saint John of God Charitable Trust

Hospitaller Order of Saint John of God Charitable Trust is a separate registered charity. The Chairman and three other Trustees who served during the year were also Trustees of Hospitaller Order of Saint John of God Charitable Trust.

##### Hospitaller Order of Saint John of God in Ireland

Irish registered charity (charity number 20004598) This Irish charity has common trustees with Hospitaller Order of Saint John of God.

#### Auditor

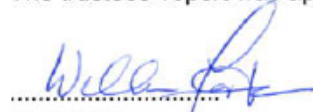
In accordance with the company's articles, a resolution proposing that RSM UK Audit LLP be reappointed as auditor of the company will be put at a General Meeting.

#### Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

The trustees' report was approved by the Board of Trustees.



W Forkan

Trustee

Dated: 5/4/2023



# **HOSPITALLER ORDER OF SAINT JOHN OF GOD**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### **FOR THE YEAR ENDED 31 DECEMBER 2021**

---

The trustees are responsible for preparing the Trustees' 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 trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the the trust and of the incoming resources and application of resources of the the trust for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the the trust and enable them 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. They are also responsible for safeguarding the assets of the the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HOSPITALER ORDER OF SAINT JOHN OF GOD

---

## Opinion

We have audited the financial statements of Hospitaller Order of Saint John of God for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and 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 charitable company's affairs as at 31 December 2021 of its incoming resources and application of resources, including its income and expenditure, 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 Companies Act 2006.

## 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 charitable company 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 trustees' 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 company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees 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 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.

## Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report which includes the Directors' Report and the Strategic Report prepared for the purposes of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors Report and the Strategic Report included within the Trustees' Report have been prepared in accordance with applicable legal requirements.

# **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HOSPITALER ORDER OF SAINT JOHN OF GOD (CONTINUED)**

---

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

In the light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report or the Strategic Report included within the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities set out on page 7, the trustees' (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 cease operations, or have no realistic alternative but to do so.

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

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.

## **The extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk 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.

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HOSPITALER ORDER OF SAINT JOHN OF GOD (CONTINUED)

---

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the sector, including the legal and regulatory framework that the charitable company operate in and how the charitable company are complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, Charities SORP (FRS 102), Companies Act 2006, Charities Act 2011 and the charitable company's governing document. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Trustees' Report, remaining alert to new or unusual transactions which may not be in accordance with the governing documents.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is provided on the Financial Reporting Council's website at <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Claire Leece*

Claire Leece (Senior Statutory Auditor)  
For and on behalf of RSM UK Audit LLP, Statutory Auditor  
Chartered Accountants  
1 St. James' Gate  
Newcastle upon Tyne  
United Kingdom, NE1 4AD  
06/04/23.....

# HOSPITALLER ORDER OF SAINT JOHN OF GOD

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds £'000	Restricted funds £'000	Total 2021 £'000	Total 2020 £'000
<b><u>Income and endowments from:</u></b>					
Donations and legacies	3	7	41	48	4
Charitable activities	4	415	157	572	500
Other trading activities	5	1	6	7	10
Investments	6	6	-	6	2
Other income	7	819	-	819	-
<b>Total income</b>		<b>1,248</b>	<b>204</b>	<b>1,452</b>	<b>516</b>
<b><u>Expenditure on:</u></b>					
Charitable activities	8	1,677	199	1,876	913
Net gains on investments	14	25	-	25	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(404)</b>	<b>5</b>	<b>(399)</b>	<b>(397)</b>
Total funds brought forward		4,411	360	4,771	5,168
<b>Total funds carried forward</b>		<b>4,007</b>	<b>365</b>	<b>4,372</b>	<b>4,771</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**HOSPITALLER ORDER OF SAINT JOHN OF GOD****BALANCE SHEET****AS AT 31 DECEMBER 2021**

	Notes	2021 £'000	£'000	2020 £'000	£'000
<b>Fixed assets</b>					
Tangible assets	15		2,703		2,834
Investments	16		1,710		-
			<u>4,413</u>		<u>2,834</u>
<b>Current assets</b>					
Debtors	17	507		892	
Cash at bank and in hand		548		2,093	
		<u>1,055</u>		<u>2,985</u>	
<b>Creditors: amounts falling due within one year</b>	18	(1,096)		(192)	
Net current (liabilities)/assets			(41)		2,793
<b>Total assets less current liabilities</b>			4,372		5,627
<b>Creditors: amounts falling due after more than one year</b>	19		-		(856)
<b>Net assets</b>			<u>4,372</u>		<u>4,771</u>
<b>Income funds</b>					
Restricted funds	20		365		360
Unrestricted funds			4,007		4,411
			<u>4,372</u>		<u>4,771</u>

The financial statements were approved by the Trustees on 5/4/23 and approved for issue on their behalf by:



W Forkan  
Trustee

# HOSPITALLER ORDER OF SAINT JOHN OF GOD

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

		2021		2020	
	Notes	£'000	£'000	£'000	£'000
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	22		144		(79)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(10)		(35)	
Purchase of investments		(1,700)		-	
Proceeds on disposal of investments		15		-	
Interest received		6		2	
<b>Net cash used in investing activities</b>			(1,689)		(33)
<b>Net cash used in financing activities</b>			-		-
<b>Net decrease in cash and cash equivalents</b>			(1,545)		(112)
Cash and cash equivalents at beginning of year			2,093		2,205
<b>Cash and cash equivalents at end of year</b>			548		2,093

# HOSPITALLER ORDER OF SAINT JOHN OF GOD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

---

### 1 Accounting policies

#### **Charity information**

Hospitaller Order of Saint John of God is a charitable company limited by guarantee, registered in England and Wales and has no share capital. The registered office is Suite 1-3 Yarn Lingfield Point, Darlington, Co Durham, DL1 1RW.

#### **Accounting convention**

The financial statements have been prepared in accordance with the the trust's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The the trust is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the the trust. Monetary amounts in these financial statements are rounded to the nearest £'000.

#### **Going concern**

At 31 December 2021 the company had net current liabilities of £41k (2020: £2.794 million net current assets). Trustees' budgets for the following period indicate that the company can continue to meet its debts as they fall due for a period of at least 12 months from the date of approval of these financial statements. The entity plans factor into account a withdrawal of investment to repay the loan balance held within current liabilities. On this basis, the Trustees have prepared the financial statements on a going concern basis. The Trustees' have assessed the impact of Covid pandemic on the forecasts and have considered that there is still adequate cash reserves available for the foreseeable future.

#### **Charitable funds**

##### **Unrestricted funds**

Incoming resources receivable or generated for the objects of the charity without further specified purpose are accounted for as unrestricted funds. Unrestricted funds are available to spend on activities that further any of the general objectives of the charity.

##### **Designated funds**

The Order sets aside funds for specific designated purposes as the need arises and they are shown as a separate fund in the balance sheet. The fixed assets not included within the restricted funds have been shown as a separate fund to reflect the fact that they are tied up in the provision of the existing services and, therefore, are not freely available.

##### **Restricted funds**

Any income given to the Order for a specific purpose has been separately identified so as to ensure that it is spent as they donor dictated.



# HOSPITALLER ORDER OF SAINT JOHN OF GOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

---

### 1 Accounting policies (Continued)

#### Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income includes:-

#### Donations and legacies

Donations and legacy income comprises amounts receivable for the year, where the criteria of probable, entitlement and measurement have been achieved.

#### Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

#### Rental income

Rents are recognised at the point at which they are receivable.

#### Donated Services

In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised. Refer to the Trustee's annual report for more information about their contribution.

#### Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Costs of raising funds, charitable activities and governance costs are apportioned on an actual cost basis. Expenditure is accounted for on an accruals basis. Expenditure comprises:-

#### Charitable activities

Charitable activities include the costs of letting the property portfolio and the costs of sustaining the Brothers in their charitable activities and other donations to charitable causes. Also included are donations paid to charitable organisations in line with the charity's objectives.

#### Costs of raising funds

These costs are principally costs of vocational promotion.

#### Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. They consist of salaries for staff not directly involved in the Charitable Company's activities and costs directly associated with the Governance of the Charity, including legal and regulatory compliance and strategic planning. These costs have been allocated between cost of raising funds and expenditure on charitable activities. Allocations of support costs are based on the appropriate combination of direct expenditure.

#### Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	4 to 50 years
Fixtures and fittings	4 to 8 years
Motor vehicles	4 years

# HOSPITALLER ORDER OF SAINT JOHN OF GOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

---

### 1 Accounting policies (Continued)

Items less than £750 are not capitalised.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### **Fixed asset investments**

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### **Impairment of fixed assets**

At each reporting end date, the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### **Cash and cash equivalents**

Cash and cash equivalents include cash in hand and deposits held at call with banks.

#### **Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the the trust's balance sheet when the the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

### 2 Critical accounting estimates and judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectation of future events that are believed to be reasonable under the circumstances.

#### Critical accounting estimates and assumptions

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

# HOSPITALLER ORDER OF SAINT JOHN OF GOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 3 Donations and legacies

	Unrestricted funds £'000	Restricted funds £'000	Total 2021 £'000	Total 2020 £'000
Donations and gifts	7	41	48	4
	=====	=====	=====	=====

### 4 Charitable activities

	Management of charitable property £'000	UK Ministry £'000	Total 2021 £'000	Total 2020 £'000
Charitable activities	415	157	572	500
	=====	=====	=====	=====
Analysis by fund				
Unrestricted funds	415	-	415	
Restricted funds	-	157	157	
	=====	=====	=====	
	415	157	572	
	=====	=====	=====	
<b>For the year ended 31 December 2020</b>				
Unrestricted funds	415	-		415
Restricted funds	-	85		85
	=====	=====		=====
	415	85		500
	=====	=====		=====

### 5 Other trading activities

	Unrestricted funds £'000	Restricted funds £'000	Total 2021 £'000	Total 2020 £'000
Other income	1	6	7	10
	=====	=====	=====	=====

### 6 Investments

	2021 £'000	2020 £'000
Interest receivable	6	2
	=====	=====

# HOSPITALLER ORDER OF SAINT JOHN OF GOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 7 Other income

	2021 £'000	2020 £'000
Profit on disposal of fixed assets	4	-
Profit on disposal of property to Saint John of God Hospitaller Services	815	-
	<u>819</u>	<u>-</u>

### 8 Charitable activities

	Management of charitable property £'000	UK Ministry £'000	Total 2021 £'000	Total 2020 £'000
Depreciation and impairment	110	20	130	134
Bad debt	6	-	6	-
Other costs	(42)	6	(36)	99
Brothers costs	-	149	149	72
Household expenditure	-	71	71	81
	<u>74</u>	<u>246</u>	<u>320</u>	<u>386</u>
Donations (see note 9)	1,442	-	1,442	406
Share of support costs (see note 10)	-	98	98	120
Share of governance costs (see note 10)	16	-	16	17
	<u>1,532</u>	<u>344</u>	<u>1,876</u>	<u>929</u>
<b>Analysis by fund</b>				
Unrestricted funds	1,532	145	1,677	
Restricted funds	-	199	199	
	<u>1,532</u>	<u>344</u>	<u>1,876</u>	
<b>For the year ended 31 December 2020</b>				
Unrestricted funds	580	251		831
Restricted funds	-	98		98
	<u>580</u>	<u>349</u>		<u>929</u>

# HOSPITALER ORDER OF SAINT JOHN OF GOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 9 Donations

	2021 £'000	2020 £'000
Donations to institutions:		
Other	1,442	406
	<u>          </u>	<u>          </u>

### 10 Support costs

	Support costs £'000	Governance costs £'000	2021 £'000	2020 £'000	Basis of allocation
Staff costs	44	-	44	44	Activity
Brothers costs	35	-	35	50	Activity
Household expenditure	19	-	19	26	Activity
Governance costs	-	16	16	17	Governance
	<u>98</u>	<u>16</u>	<u>114</u>	<u>137</u>	
Analysed between Charitable activities	<u>98</u>	<u>16</u>	<u>114</u>	<u>137</u>	

Governance costs includes payments to the auditors of £11,000 (2020: £10,550) for audit fees.

### 11 Interest payable and similar charges

	2021 £'000	2020 £'000
Foreign exchange gain/(loss) on loans	(42)	47
	<u>(42)</u>	<u>47</u>

### 12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the the trust during the year (2020: nil).

# HOSPITALLER ORDER OF SAINT JOHN OF GOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 13 Employees

#### Number of employees

The average monthly number employees during the year was:

	2021 Number	2020 Number
Total	1	2

#### Employment costs

	2021 £'000	2020 £'000
Wages and salaries	44	44

There were no employees whose annual remuneration was £60,000 or more (2020: nil).

### 14 Net gains/(losses) on investments

	2021 £'000	2020 £'000
Gain/(loss) on sale of investments	25	-

### 15 Tangible fixed assets

	Freehold land and buildings £'000	Fixtures and fittings £'000	Motor vehicles £'000	Total £'000
<b>Cost</b>				
At 1 January 2021	5,944	335	95	6,374
Additions	4	6	-	10
Disposals	-	-	(15)	(15)
At 31 December 2021	5,948	341	80	6,369
<b>Depreciation and impairment</b>				
At 1 January 2021	3,169	308	63	3,540
Depreciation charged in the year	110	12	9	131
Eliminated in respect of disposals	-	-	(5)	(5)
At 31 December 2021	3,279	320	67	3,666
<b>Carrying amount</b>				
At 31 December 2021	2,669	21	13	2,703
At 31 December 2020	2,775	27	32	2,834

# HOSPITALLER ORDER OF SAINT JOHN OF GOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 15 Tangible fixed assets (Continued)

Within the Freehold land and buildings, the land element is estimated to be £0.478m (2020: £0.478m). Freehold land and buildings includes building improvements. All fixed assets are held for charitable use.

### 16 Fixed asset investments

	Investments £'000
<b>Cost or valuation</b>	
At 31 December 2021	-
Additions	1,700
Foreign exchange movements	(15)
Gain on investments	25
	<hr/>
At 31 December 2021	1,710
	<hr/>
<b>Carrying amount</b>	
At 31 December 2021	1,710
	<hr/> <hr/>
At 31 December 2020	-
	<hr/> <hr/>

During the year, the charity invested funds with Gresham House Asset Management Ireland Limited, due to an administrative error the funds were placed on deposit in the name of the Hospitaller Order of Saint John of God (Ireland), which has common trustees. The funds were held in separate account and were not combined with funds of Hospitaller Order of Saint John of God (Ireland). The matter was reported to the Charity Commission and the funds have been disinvested and returned to the charity since the year end.

### 17 Debtors

	2021 £'000	2020 £'000
<b>Amounts falling due within one year:</b>		
Trade debtors	12	8
Amounts due from group undertakings	-	16
Other debtors	490	864
Prepayments and accrued income	5	4
	<hr/>	<hr/>
	507	892
	<hr/> <hr/>	<hr/> <hr/>

Included within other debtors is an amount of £290,319 due from Saint John of God Hospitaller Services, and a loan to Good Shepherd Services of £200,000 (2020:£nil). Other debtors in the previous year includes an amount due from St. John of God (Community Developments) Limited, totalling £415,920. The amount due from The Good Shepherd related to an interest free loan of which £35k is due within 1 year and the remainder of the balance will be receivable over 5 years.

# HOSPITALLER ORDER OF SAINT JOHN OF GOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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

	2021 £'000	2020 £'000
Borrowings	799	-
Trade creditors	2	11
Other creditors	141	141
Accruals and deferred income	154	40
	<u>1,096</u>	<u>192</u>

Borrowings consists of a loan from West European Province of €950,743 (£799,414) (2020: £856,145) to purchase a property in Kenneth Crescent, London. The loan has no maturity date or interest payable, the loan is repayable immediately on the sale of the property and post year end has been repaid in full.

### 19 Creditors: amounts falling due after more than one year

	2021 £'000	2020 £'000
Borrowings	-	856

### 20 Analysis of charitable funds

For the year ended 31 December 2021:

	Balance at 1 January 2021 £'000	Incoming resources £'000	Movement in funds Resources expended £'000	Transfers £'000	Gains and losses £'000	Balance at 31 December 2021 £'000
<b>Unrestricted funds</b>						
Accumulated fund	1,479	1,248	(1,677)	-	25	1,075
Capital fund	2,932	-	-	-	-	2,932
	<u>4,411</u>	<u>1,248</u>	<u>(1,677)</u>	<u>-</u>	<u>25</u>	<u>4,007</u>
<b>Restricted funds</b>						
Brothers' Funds	304	199	(199)	-	-	304
Fundraising	56	5	-	-	-	61
	<u>360</u>	<u>204</u>	<u>(199)</u>	<u>-</u>	<u>-</u>	<u>365</u>
<b>Total funds</b>	<u>4,771</u>	<u>1,452</u>	<u>(1,876)</u>	<u>-</u>	<u>25</u>	<u>4,372</u>

The Brothers' Funds were transferred in from the former charity in 2011/12 and current funds are for the Brothers' pensions.

The Fundraising Funds were raised for specific purposes and are restricted for those purposes.



# HOSPITALLER ORDER OF SAINT JOHN OF GOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 20 Analysis of charitable funds (Continued)

For the year ended 31 December 2020:

	Balance at 1 January 2020 £'000	Incoming resources £'000	Movement in funds			Balance at 31 December 2020 £'000
			Resources expended £'000	Transfers £'000	Revaluations, gains and losses £'000	
<b>Unrestricted funds</b>						
Accumulated fund	1,873	421	(815)	-	-	1,479
Capital fund	2,932	-	-	-	-	2,932
	<u>4,805</u>	<u>421</u>	<u>(815)</u>	<u>-</u>	<u>-</u>	<u>4,411</u>
<b>Restricted funds</b>						
Brothers' Funds	304	85	(85)	-	-	304
Fundraising	59	10	(13)	-	-	56
	<u>363</u>	<u>95</u>	<u>(98)</u>	<u>-</u>	<u>-</u>	<u>360</u>
<b>Total funds</b>	<u>5,168</u>	<u>516</u>	<u>(913)</u>	<u>-</u>	<u>-</u>	<u>4,771</u>

### 21 Analysis of net assets between funds

For the year ended 31 December 2021:

	Unrestricted funds £'000	Restricted funds £'000	Total £'000
Tangible fixed assets	2,703	-	2,703
Investments	1,710	-	1,710
Net current (liabilities) / assets	(406)	365	(41)
	<u>4,007</u>	<u>365</u>	<u>4,372</u>

# HOSPITALLER ORDER OF SAINT JOHN OF GOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 21 Analysis of net assets between funds (Continued)

For the year ended 31 December 2020:

	Unrestricted funds £'000	Restricted funds £'000	Total £'000
Tangible fixed assets less associated debt	1,978	-	1,978
Net current assets	2,433	360	2,793
	<u>4,411</u>	<u>360</u>	<u>4,771</u>

The loan has not been offset against the tangible fixed assets as the loan was repaid after the year end without the sale of the associated property.

22 Cash generated from operations	2021 £'000	2020 £'000
Deficit for the year	(399)	(397)
Adjustments for:		
Investment income recognised in statement of financial activities	(31)	(2)
Foreign exchange differences	(42)	47
Gain on disposal of fixed assets	811	-
Non cash donation of property	(815)	
Depreciation and impairment of tangible fixed assets	131	134
Movements in working capital:		
Decrease in debtors	384	127
Increase in creditors	105	12
<b>Cash generated from/(absorbed by) operations</b>	<u>144</u>	<u>(79)</u>

# HOSPITALLER ORDER OF SAINT JOHN OF GOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 23 Analysis of changes in net debt

	1 January 2021 £'000	Cash flows £'000	Non-cash movements £'000	31 December 2021 £'000
<b>Cash and cash equivalents</b>				
Cash	2,093	(1,545)	-	548
Total cash	2,093	(1,545)	-	548
<b>Borrowings</b>				
Short-term borrowings	(856)	-	57	(799)
Total borrowings	(856)	-	57	(799)
<b>Net debt</b>	1,237	(1,545)	57	(251)

# HOSPITALLER ORDER OF SAINT JOHN OF GOD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

---

### 24 Related party transactions

#### **Saint John of God Hospitaller Services**

Saint John of God Hospitaller Services is a charitable company, with some trustees in common with Hospitaller Order of Saint John of God. During the year Hospitaller Order of Saint John of God made donations of £1,401,631 (2020: £117,499) to and received rental income of £370,880 (2020: £345,881) from Saint John of God Hospitaller Services for the use of fixed assets. An amount was also due from Saint John of God Hospitaller Services of £290,320 (2020: £863,951)

#### **St. John of God (Community Developments) Limited**

St. John of God (Community Developments) Limited is a related party due to common directors. Included within debtors in the balance sheet is an amount due from St. John of God (Community Developments) Limited of £nil (2020: £15,441). During the current year capital has been repaid of £nil (2020: £nil). Interest is charged annually at a margin of four percentage points over the prevailing Bank of England base rate. During the current year St. John of God (Community Developments) Limited has dissolved and the balance of £15,441 (2020: £nil) has been written off.

#### **Hospitaller Order of Saint John of God Charitable Trust**

Hospitaller Order of Saint John of God Charitable Trust is a related party due to common directors. Included within the creditors in the balance sheet is an amount for £140,000 (2020: £140,000) from the Hospitaller Order of Saint John of God Charitable Trust.

#### **West European Province**

The annual charges in respect of UK share of charges from Rome due to the West European Province of the Hospitaller Order of Saint John of God were £37,837 (2020: £41,318), and included within creditors is a loan with no formal repayment schedule amounting to £799,414 (2020: £865,145). This loan has been repaid since the year end, by disinvesting investments.

#### **The Good Shepherd**

The Good Shepherd is a related party due to being a subsidiary of Saint John of God Hospitaller Services. During the year Hospitaller Order of Saint John of God provided a loan of £200,000 (2020: £nil) to the Good Shepherd. This is a non interest bearing loan and is repayable at a rate of £35,000 per year. At year end the balance outstanding is £200,000 (2020: £nil).

#### **Saint John of God Provincial Services**

Included within accruals and charitable expenditure is an amount of £79,091 relating to costs due to Saint John of God Provincial Services.

#### **Hospitaller Order of Saint John of God Ireland**

During the year, the charity invested funds with Gresham House Asset Management Ireland Limited, due to an administrative error the funds were placed on deposit in the name of the Hospitaller Order of Saint John of God Ireland, which has common trustees. The funds were held in a separate account. The matter was reported to the Charity Commission and the funds have been disinvested and returned to the charity since the year end.

### 25 Ultimate controlling party

The West European Province of the Hospitaller Order of Saint John of God is the ultimate controlling body.