

HOSPITAL OF ST JOHN HEYTESBURY

England & Wales · Charity number 200669

Details

Status Registered

Legal form Other

Registered 1963-08-13

Register [View on the Charity Commission register](#)

Contact

Address The Office
33
Hospital of St. John
Heytesbury
Warminster

Phone 01985 840441

Email stjohnshospital2018@outlook.com

Website www.st-johns-hospital.org/

Activities

Objects: ALMSHOUSES FOR POOR PERSONS OF NOT LESS THAN 50 YEARS OF AGE OF GOOD CHARACTER WHO ARE UNABLE TO CONTINUE IN EMPLOYMENT WITH A PREFERENCE FOR SUCH PERSONS WHO HAVE BEEN RESIDENT IN THE AREA OF THE ANCIENT PARISHES OF HEYTESBURY-CUM-TYTHERINGTON AND KNOOK FOR NOT LESS THAN THREE YEARS IMMEDIATELY PRECEDING THEIR APPOINTMENT(FOR FURTHER DETAILS SEE CLAUSE 42 OF SCHEME). APPLICATION OF INCOME: TRUSTEES SHALL APPLY THE YEARLY INCOME OF THE CHARITY IN THE FOLLOWING WAYS AND IN THE FOLLOWING ORDER OF PRIORITY: (1) IN PAYING THE STIPEND OF THE CUSTOS AND THE SALARIES OR WAGES OF ANY OTHER PERSONS APPOINTED OR EMPLOYED IN ACCORDANCE WITH THE PROVISIONS OF THE SCHEME (2) IN PROVIDING AND MAINTAINING AND EXTRAORDINARY REPAIR FUND AND A CYCLICAL MAINTENANCE FUND IN ACCORDANCE WITH THE PROVISIONS OF THE SCHEME (3) SO FAR AS REQUISITE IN GIVING EFFECT TO THE PROVISIONS HEREINAFTER CONTAINED FOR THE BENEFIT OF THE RESIDENTS OF THE CHARITY OR ANY OF THEM IN SUCH MANNER AS THE TRUSTEES THINK FIT FROM TIME TO TIME.

Activities: Accommodation/Housing for elderly and those in need Aged 50 and over

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Accommodation/housing
- **Who:** Elderly/old People

Geography

- **Area of benefit:** PREFERENCE FOR THE ANCIENT PARISHES OF HEYTESBURY-CUM-TYTHERINGTON AND KNOOK
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£369,092	£546,592	-	-
2024-03-31	£336,616	£440,800	-	-
2023-03-31	£319,593	£388,819	-	-
2022-03-31	£297,639	£285,875	-	-
2021-03-31	£266,331	£308,713	-	-

Trustees

Name	Role	Appointed
MR TIM ETHELLS	Chair	2015-03-06
Amanda Cheesley		2020-03-09
Charles Marment		2025-08-28
Christine Leback Sitwell		2020-03-09
Clive Gibson		2022-02-01
Emily Tulloch		2025-02-06
Jonathan Paul Wansey		2020-09-21
Rev Kenneth Padley		2026-01-16
Rev ROBIN NICHOLAS HUNGERFORD		2013-10-04
Richard Blandy		2022-07-01

HOSPITAL OF ST JOHN HEYTESBURY

England & Wales - Charity number 200669

Accounts

**THE HOSPITAL OF ST JOHN, HEYTESBURY
TRUSTEES' ANNUAL REPORT
Year Ended 31st March 2025**

PARTICULARS

**Registered Charity No 200669
Almshouse Association Membership No 190**

The Charity was founded in 1449; it was endowed in 1472 and is now governed by a Scheme of the Charity Commission dated 5th January 1989, amended on 8th June 2018.

Trustees holding office during the year and/or prior to the date of this report were:

Revd Canon Edward Probert (ex officio) Retires June 2025
Revd Robin N Hungerford (ex officio)
Mrs Christine L Sitwell (ex officio)

Co-opted Trustees: Mr Timothy A Etchells (Chairman of Trustees)
Mr Jonathan Wansey (Vice Chairman of Trustees)
Mrs Amanda Cheesley
Mrs Sue Neville
Mr Clive Gibson
Mr Richard Blandy
Mrs Emily Tulloch

Officers: Colonel P V Budd OBE (Administrator)

Principal Address: Heytesbury, Warminster, Wiltshire BA12 0HW

Bankers: Lloyds Bank PLC, Warminster
CCLA

Independent examiners: Berkeley Hall Marshall Limited, 6 Charlotte Street, Bath

OBJECTIVE

The objective of the Trustees is to administer and manage the property of the Charity in accordance with the Scheme of the Charity Commission, to provide accommodation and services for people in need, such as to allow them to live independently in a caring environment.

ORGANISATION

The affairs of the Charity are determined by the Trustees, who receive no remuneration. The ex-officio Trustees are nominated by the Scheme of January 1989 as amended in June 2018. The co-opted Trustees are local competent persons each appointed for a 4-year term by a resolution of the Trustees passed at a special meeting. The Trustees hold quarterly Ordinary meetings; and to allow for the continuous conduct of activities between Ordinary meetings, the Trustees appoint each year, committees from their number to deal with Finance, Maintenance and Insurance, and House matter. These committees may co-opt members of staff of the Charity as appropriate. The committees report to the Ordinary meeting of the Trustees each quarter for confirmation of their actions and recommendations.

The Charity employs the following staff:

Administrator	<i>(part-time, non-resident)</i>
House Supervisor	<i>(full-time, resident)</i>
Site Supervisor	<i>(full-time, resident)</i>
Chaplain	<i>(part-time, non-resident)</i>
Domestic Cleaners	<i>(part-time, non-resident)</i>

The Administrator is responsible to the Chairman and the other Trustees. All other staff, apart from the Chaplain, are responsible to the Administrator and through him to the Trustees. The Chaplain is administered by the Administrator and receives spiritual support and guidance through a nominated Trustees, currently Revd Robin Hungerford.

The Administrator conducts all the day to day business of the Charity including the financial accounts and handling new applications for residence. Applicants must be over 50 years of age; priority is given to inhabitants of Heytesbury and its surrounding area. The trustees give priority to applicants over the age of 60.

The House Supervisor is on duty from 8 am to 5 pm, Monday to Friday. At all other times, there is no emergency cover for the residents, they are required to dial 999 for assistance. The more frail are encouraged to install a commercial lifeline. The Charity does not provide any Nursing or Medical Care.

The Site Supervisor keeps the grounds in good order and monitors security on the site. They operate the heating and hot water system and carry out simply maintenance tasks. The cleaners care for the common areas of the property including the Residents' Hall, Chapel, Laundry and Guest Flat.

The Chaplain conduct regular services in the Charity's Chapel many of which are open to villagers. The Chaplain also provides pastoral care to the residents and staff.

TRUSTEES

The Reverend Robin Hungerford remained an ex-officio Trustee representing the Chancellor of the Cathedral Church of Salisbury. The position of ex-officio Trustee filled by the Rector to the Ecclesiastical Parish of Heytesbury with Tytherington and Knook is currently vacant. Mrs Christine L Sitwell was appointed as an ex-officio Trustee representing the parish of Heytesbury with Tytherington and Knook on 9th March 2020. Mrs Amanda Cheesley was appointed as a co-opted Trustee also on 9th March 2020. Mr Jonathan Wansey was appointed as a co-opted Trustee on 7th December 2020 and is Vice Chairman of Trustees and Chair of the House Committee. Mrs Sue Neville was appointed in December 2021, Mr Clive Gibson in March 2022, Mr Richard Blandy was appointed in July 2022 and Mrs Emily Tulloch in February 2025.

PROPERTY

The Hospital is located in the village of Heytesbury on a site of approximately two acres. There are 37 units of accommodation in total of which two are allocated as a residence for the Site Supervisor and House Supervisor, one is set aside as a Guest flat for the use of Residents' visitors and one as the Office for the Administrator. Of the 33 Almshouses, some are for single occupancy, some are suitable for single or double and some are exclusively for double occupancy. The accommodation is contained in several buildings ranging from a Georgian Grade 2 Listed building to blocks of flats and bungalows constructed between 1970 and 1976. In addition, there is a Chapel, a Residents' Hall with a kitchen for communal use and laundry for use by all Residents.

REVIEW OF ACTIVITIES

At the start of the year, there were no vacant dwellings. The charity's policy is to maintain the Almshouses at standards appropriate to today's expectations. During the year three properties were refurbished. Resident numbers were 43 at the start and 44 at the end of the period. A steady flow of enquiries, leading to applications resulted in an occupancy rate during the year of 98% being achieved.

The resident staff continue to work tirelessly to ensure the safety and security of the residents, maintaining a clean environment in the communal areas and liaising with others for the provision of shopping, prescriptions and a host of other needs. A particular emphasis has been given to making the grounds more accessible during the year and making them more nature-friendly. Around a third of residents now work allotments on the site which is most encouraging.

The Patronal Festival marked St John's 552nd year and took place on 24th June with our Patron Lord Heytesbury in attendance. The Carol Service in December 2024 involved the local school choir and was a joyous occasion followed by a well-attended residents' and trustees tea. Other seasonal activities such as the preschool nativity play performed in the Hall were also successful.

St. John's sets out to offer independent living in a supported environment, encouraging residents to help one another and join together in activities if they wish. The Social Committee has expanded its programme and there are signs of better unit cohesion.

STAFF

Colonel Paul Budd has continued in post as Administrator

Ms Karen Riggs has settled into the role of Site Supervisor and has taken the lead in developing the gardens. Not all residents welcome such changes but the majority accept the change of direction.

Mrs Helen Johnson continues as an outstanding House Supervisor.

There has been some turbulence with Chaplaincy support over the year as Mrs Caroline McKinnel who was studying for her ordination has had to retire due to ill health. Revd Dr Ian Mack has now taken over the role and brings great experience to St John's. he has been very well received by the residents and staff.

SPECIAL RESTRICTIONS

The Scheme of the Charity Commissioners which governs the Charity imposes certain restrictions which impact the organisation and operation of the Charity. These include that residents must be at least 50 years old and those residents must not be absent for more than 42 nights in any year. In practice, it would only be in exceptional cases that applicants under 60 would be considered for residency.

RISK MANAGEMENT

The Trustees have examined the major strategic, business and operational risks that the Charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

CAPITAL FUNDS and RESERVES POLICY

The Charity's capital on 31st March 2025 amounted to £2,943,464

The Extraordinary Repair Fund (ERF) is a Designated Reserve Fund for future major expenditures.

The General Reserve Fund (GRF) is an Unrestricted Fund and is used for the day-to-day income and expenditure incurred in the operation of the Hospital.

The reserves policy and long-term financial strategy are to ensure that St John's has adequate reserves to meet any requirement during financially challenging periods.

INVESTMENTS

The Charity's investments are held as Common Investment Funds (COIF) with CCLA Investment Management. The market value of the investments with CCLA stood at £2,543,119 on 31st March 2025 (2024 - £2,768,596).

INCOME and EXPENDITURE

The Charity's income during the year amounted to £369,092 and was derived as to £65,323 from interest earned by the investment portfolio and as to £288,834 from contributions provided by the residents of the Almshouse units by way of weekly maintenance charges, other contributions for water, heating, sewage and small charges for garages and other incidental income, totalling £14,935. There were no fundraising activities. Expenditure amounted to £546,592, all related to the running of the Charity with considerable post-COVID 'catch-up' expenditure predominately spent of roof repairs and re-wiring.

ASSETS

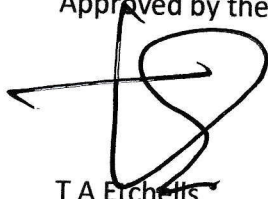
The principal asset of the Charity, apart from its investment portfolio, is its freehold property consisting of its buildings and site at Heytesbury. The book value of the property remained £312,232. The site is entirely used for Almshouse purposes. There are no investment properties. A professional replacement cost valuation for insurance purposes was carried out in 2011, for £6,760,000. The buildings on the site are currently insured for a total of £10,574,259.

FINANCIAL POSITION

The Charity's financial position is sound and all Funds are adequate to meet any foreseeable demands that may be made on them. A Quinquennial Survey took place in the Summer of 2022 and has identified the 1-10 year needs for major maintenance works. To meet the additional expenditure funds from the ERF were drawn upon and the majority of this is now committed.

There are no significant financial obligations outstanding. The Charity is not dependent at all upon the support of any individuals, corporations or classes of donors. The valuation of Invested assets with CCLA at the end of the financial year has resulted in an improved balance sheet. No unusual financial events or changes in the asset base have taken place between the balance sheet date and the date of this report.

Approved by the trustees on 29/9/2025 and signed on their behalf by:



T A Etchells
Chairman of Trustees

Independent Examiner's Report to the Trustees of The Hospital of St John, Heytesbury

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 7 to 13.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Matthew Small
FCA
Berkeley Hall Marshall Limited
6 Charlotte Street
Bath
BA1 2NE

Date:

The Hospital of St. John, Heytesbury
Statement of Financial Activities (including Income & Expenditure Account)
for the year ended 31st March 2025

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2025 £	Total 2024 £ Note 8
Income and endowments from:						
Charitable activities	2	288,834	0	0	288,834	258,988
Investments		65,323	0	0	65,323	65,128
Other		14,935	0	0	14,935	12,500
Total		369,092	0	0	369,092	336,616
Expenditure on:						
Charitable activities and governance costs	3	529,709	0	0	529,709	416,246
Other (including governance costs)	4	16,883	0	0	16,883	24,554
Total		546,592	0	0	546,592	440,800
Net expenditure		(177,500)	0	0	(177,500)	(104,184)
Transfers between funds	14	0	0	0	0	0
		(177,500)	0	0	(177,500)	(104,184)
Other recognised gains or losses						
Gains /(losses) on investment assets	10	(125,477)	0	0	(125,477)	281,903
Net movements in funds		(302,977)	0	0	(302,977)	177,719
Reconciliation of funds						
Total funds brought forward		2,934,209	0	312,232	3,246,441	3,068,722
Total funds carried forward	14	2,631,232	0	312,232	2,943,464	3,246,441

The Statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

**The Hospital of St. John, Heytesbury
Balance Sheet at 31st March 2025**

	Note	2025 £	2024 £
Fixed assets			
Land and Buildings	9	312,232	312,232
Investments	10	2,543,119	2,768,596
		<u>2,855,351</u>	<u>3,080,828</u>
Current assets			
Debtors	11	21,005	17,762
Cash at bank & in hand		70,370	152,182
		<u>91,375</u>	<u>169,944</u>
Creditors: amounts falling due within one year	12	3,262	4,331
Net current assets / liabilities		<u>88,113</u>	<u>165,613</u>
Total net assets	13	<u><u>2,943,464</u></u>	<u><u>3,246,441</u></u>
Funds			
Capital funds	14	312,232	312,232
Restricted funds	14	0	0
Unrestricted funds			
Designated funds	14	259,854	259,854
General funds	14	2,371,378	2,674,355
		<u>2,943,464</u>	<u>3,246,441</u>

The financial statements were approved by the Board of Trustees and authorised for issue

on 29/9/25 and were signed on its behalf by:



T. Etchells
Chairman of the Trustees

The Hospital of St. John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2025

1 Accounting policies

a Basis of accounting

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

b Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Hospital of St John.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or the terms of the Charity Commission Scheme.

The permanent capital fund represents the original endowment to provide accommodation at The Hospital St John.

c Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be determined with reasonable accuracy. The following specific policies are applied to particular categories of income:

Contributions from residents are recognised in the period in which they are received.

Investment and interest income is recognised in the period in which the Charity is entitled to receipt.

d Resources expended

Expenditure is recognised on an accrual basis as the liability is incurred, and includes any VAT that cannot be recovered:

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis as set out in notes 3 and 4.

e Investments

Investments held are included at the closing mid-market value at the balance sheet date. Any gain or loss is taken to the Statement of Financial Activities.

f Fixed Assets

The Hospital of St. John has been constructed over many centuries and there is no record of original cost and no value is attributed thereto in the books of the Charity. The housing property cost relates to improvements carried out in the latter part of the 20th Century funded by the Charity's own resources. Depreciation is not charged on the housing land and buildings as the residual value is considered to be higher than the carrying value.

Purchases of other minor assets are written off in the year of purchase.

The Hospital of St. John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2025

2 Charitable Activities - Income

	2025	2024
	£	£
Accommodation	232,326	204,578
Heating and laundry	51,608	49,670
Use of guest room	900	580
Use of garages	4,000	4,160
	<u>288,834</u>	<u>258,988</u>

3 Charitable activities - Expenses

	2025	2024
	£	£
Salaries, household staff	93,956	98,037
Salaries, management	39,045	38,200
Staff travel and hospitality	1,417	1,495
Staff costs (see Note 6)	<u>134,418</u>	<u>137,732</u>
Water and Environment Agency	6,592	6,287
Insurance and Council Tax	<u>10,627</u>	<u>9,977</u>
Hospital overheads	17,219	16,264
Repairs and refurbishment	310,396	201,655
Warden alarm maintenance	2,718	2,002
Survey fees	-	-
Garden	1,423	958
Garden equipment	<u>1,328</u>	<u>2,322</u>
Hospital maintenance	315,865	206,937
Oil	47,685	43,273
Electricity	10,350	6,075
Provisions	-	-
Residents' amenities	1,187	148
Patronal festival and other functions	1,109	2,805
Cleaning and refuse	<u>1,876</u>	<u>3,012</u>
General running expenses	62,207	55,313
	<u>529,709</u>	<u>416,246</u>

4 Governance costs

	2025	2024
	£	£
Office equipment	75	34
Telephone	2,751	2,052
Independent examination	768	720
Accountancy and book-keeping	3,960	4,008
Professional fees	6,023	1,266
Bank charges and interest	133	101
Advertising, stationery and postage	684	866
Donations, subscriptions and training	2,062	3,306
Training	45	41
Sundry costs	382	12,160
	<u>16,883</u>	<u>24,554</u>

The Hospital of St. John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2025

5 Remuneration of the Trustees

No Trustee received any remuneration in the year (2024 - £nil).

6 Staff costs and numbers

	2025 £	2024 £
Salaries and wages	122,430	125,377
Social security costs	6,479	6,601
Pension Costs	4,092	4,260
Staff travel and hospitality	1,417	1,494
	134,418	137,732

No employee received emoluments of more than £60,000

The average weekly number of employees during the year, calculated on a full time equivalent basis, was 6 (2024- 7).

The Charity operates a pension scheme for its employees. Two employees have taken advantage of the scheme. The Charity makes contributions to the scheme

7 Taxation

The charity is exempt from corporation tax on its charitable activities.

8 Analysis of funds - 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
Income and Endowments				
Donations	0	0	0	0
Charitable Activities	258,988	0	0	258,988
Investments	65,128	0	0	65,128
Other	12,500	0	0	12,500
Total	336,616	0	0	336,616
Expenditure on:				
Charitable Activities	416,246	0	0	416,246
Other	24,554	0	0	24,554
	440,800	0	0	440,800
Net expenditure	(104,184)	0	0	(104,184)
Transfers between funds	0	0	0	0
Gains on investments	281,903	0	0	281,903
Net movement in funds	177,719	0	0	177,719

The Hospital of St. John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2025

9 Fixed Assets

Land and buildings Improvements	Original Endowment	Total
£	£	£
244,815	67,417	<u>312,232</u>

The valuation of the land and buildings and improvements in 2025 (for insurance purposes) was £10,246,375

10 Investments

	2025 £	2024 £
Market value at 1st April 2025	2,768,596	2,484,874
Disposals	(100,000)	0
Transfer to Lloyds current account	0	0
Transfer from CMF Fund	-	1,819
Gains/(losses) in the year	(125,477)	281,903
Market value at 31st March 2025	<u>2,543,119</u>	<u>2,768,596</u>
Historical cost at 31st March 2025	<u>1,184,559</u>	<u>1,184,559</u>

Investments with a market value of £2,543,119 (2024- £2,768,596) are held as COIF Charity Funds with CCLA Investment Management Limited.

11 Debtors

	2025 £	2024 £
Amounts owing by residents	20	0
Accrued income	15,700	15,077
Prepayments	5,285	2,685
	<u>21,005</u>	<u>17,762</u>

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Creditors	3,107	687
Accruals and Accrued Expenses	155	3,644
	<u>3,262</u>	<u>4,331</u>

13 Analysis of net assets between funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Capital Funds £	Total Funds £
Tangible fixed assets	0	0	0	312,232	312,232
Investments	2,283,265	259,854	0	0	2,543,119
Current assets	91,375	0	0	0	91,375
Current liabilities	(3,262)	0	0	0	(3,262)
	<u>2,371,378</u>	<u>259,854</u>	<u>0</u>	<u>312,232</u>	<u>2,943,464</u>

The Hospital of St. John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2025

14 Movements in funds

	Balance at 1st April 2025	Incoming resources	Outgoing resources (inc. losses)	Transfers	Balance at 31st March 2025
	£	£	£	£	£
Capital funds					
Permanent capital funds	312,232				312,232
<i>Total capital funds</i>	312,232	0	0	0	312,232
Restricted Funds					
<i>Total restricted Funds</i>	0	0	0	0	0
Designated Funds					
Extraordinary repair fund	259,854				259,854
<i>Total designated funds</i>	259,854			0	259,854
Unrestricted Funds					
General reserve fund	2,674,355	0	(302,977)	0	2,371,378
	2,674,355	0	(302,977)	0	2,371,378
Total funds	3,246,441	0	(302,977)	0	2,943,464

Purpose of the permanent capital funds

The permanent capital funds represent the original endowment to provide accommodation at the Hospital of St John

Purpose of designated funds

The extraordinary repair fund exists to fund repairs or improvements outside the normal scheme of works

Purpose of Unrestricted Funds

The general reserve fund represents those funds which are unrestricted and not designated for other purposes.

HOSPITAL OF ST JOHN HEYTESBURY

England & Wales - Charity number 200669

Accounts

**THE HOSPITAL OF ST JOHN, HEYTESBURY
TRUSTEES' ANNUAL REPORT
Year Ended 31st March 2024**

PARTICULARS

**Registered Charity No 200669
Almshouse Association Membership No 190**

The Charity was founded in 1449; it was endowed in 1472 and is now governed by a Scheme of the Charity Commission dated 5th January 1989, amended on 8th June 2018.

Trustees holding office during the year and/or before the date of this report were:

Revd Canon Edward Probert (ex officio)
Revd Robin N Hungerford (ex officio)
Mrs Christine L Sitwell (ex officio)

Co-opted Trustees: Mr Timothy A Etchells (Chairman of Trustees)
Mr Jonathan Wansey (Vice Chairman of Trustees)
Mrs Amanda Cheesley
Mrs Sue Neville
Mr Clive Gibson
Mr Richard Blandy

Officers: Colonel P V Budd OBE (Administrator)

Principal Address: Heytesbury, Warminster, Wiltshire BA12 0HW

Bankers: Lloyds Bank PLC, Warminster
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Independent examiners: Berkeley Hall Marshall Limited, 6 Charlotte Street, Bath

OBJECTIVE

The objective of the Trustees is to administer and manage the property of the Charity in accordance with the Scheme of the Charity Commission, to provide accommodation and services for people in need such as to allow them to live independently in a caring environment.

ORGANISATION

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The Charity employs the following staff:

Administrator	<i>(part-time, non-resident)</i>
House Supervisor	<i>(full-time, resident)</i>
Site Supervisor	<i>(full-time, resident)</i>
Chaplain	<i>(part-time, non-resident)</i>
Two Domestic Cleaners	<i>(part-time, non-resident)</i>

The Administrator is responsible to the Chairman and the other Trustees. All other staff, apart from the Chaplain, are responsible to the Administrator and through him to the Trustees. The Chaplain is administered by the Administrator and receives spiritual support through a nominated Trustee, currently Revd Robin Hungerford.

The Administrator conducts all the day-to-day business of the Charity including the financial accounts and handling new applications for residence. Applicants must be over 50 years of age; in need, and of good standing. Priority is then given to inhabitants of Heytesbury and its surrounding area. The trustees have increased the minimum entry age to 60 during the year and await confirmation of this change to the Scheme from the Charity Commission.

The House Supervisor is on duty from 8 am to 5 pm, Monday to Friday. At all other times, there is no emergency cover for the residents, they are required to dial 999 for assistance. The Charity does not provide any Nursing or Medical Care.

The Site Supervisor keeps the grounds in good order and monitors security on the site. They operate the heating and hot water systems and carry out maintenance tasks. The cleaners care for the common areas of the property including the Residents' Hall, Chapel and guest flat.

The Chaplain conducts regular services in the Charity's Chapel and provides pastoral care to the residents. A Lay preacher conducts some services.

TRUSTEES

The Reverend Robin Hungerford remained an ex-officio Trustee representing the Chancellor of the Cathedral Church of Salisbury. The position of ex-officio Trustee filled by the Rector to the Ecclesiastical Parish of Heytesbury with Tytherington and Knook is currently vacant due to the interregnum. Mrs Christine L Sitwell was appointed as an ex-officio Trustee representing the parish of Heytesbury with Tytherington and Knook on 9th March 2020. Mrs Amanda Cheesley was appointed as a co-opted Trustee also on 9th March 2020. Mr Jonathan Wansey was appointed as a co-opted Trustee on 7th December 2020 and is Vice Chairman of Trustees and Chair of the House Committee. Mrs Sue Neville was appointed in December 2021, Mr Clive Gibson in March 2022 and Mr Richard Blandy was appointed in July 2022.

PROPERTY

The Hospital is located in the village of Heytesbury on a site of approximately two acres. There are 37 units of accommodation in total of which two are allocated as a residence for the Site Supervisor and House Supervisor, one is set aside as a Guest flat for the use of Residents' visitors and one as the Office for the Administrator. Of the 33 Almshouses, some are for single occupancy, some are suitable for single or double and some are exclusively for double occupancy. The accommodation is contained in several buildings ranging from a Georgian Grade 2 Listed building to blocks of flats and bungalows constructed between 1970 and 1976. In addition, there is a Chapel, a Residents' Hall with a kitchen for communal use and laundry for use by all Residents.

REVIEW OF ACTIVITIES

At the start of the year, there were no vacant dwellings. One property was refurbished. Resident numbers were 43 at the start and 42 at the end of the period. A steady flow of enquiries, leading to applications resulted in an occupancy rate during the year of 98% being achieved. The charity's policy is to maintain the Almshouses at standards appropriate to today's expectations and during the year two properties were completely renovated. The staff house No. 28 was reoccupied with the arrival of the new Site Supervisor Ms Karen Riggs who took up the appointment in August 2023.

The resident staff continue to work tirelessly to ensure the safety and security of the residents, maintaining a clean environment in the communal areas and liaising with others for the provision of shopping, prescriptions and a host of other needs.

The Patronal Festival marked St John's 551st year and took place on 23rd June with our Patron Lord Heytesbury in attendance. The Carol Service in December 2023 saw the return of the local school choir and was a joyous occasion followed by a well-attended residents' and trustees' tea. Other seasonal activities such as the preschool nativity play performed in the Hall were also successful

St. John's sets out to offer independent living in a supported environment, encouraging residents to help one another and join together in activities if they wish. The Social Committee has expanded its programme but we are not yet back to pre-Covid levels of activity

Regrettably, the trustees felt it necessary to set aside the licence of one elderly resident during the year and they went to some lengths to ease her transfer to a dwelling elsewhere. The trustees were not in a position to make all the facts behind their set-aside decisions public, which resulted in a vociferous few having less than the full facts of the case when they engaged on the resident's behalf.

STAFF

Colonel Paul Budd has continued in post as Administrator

Mr Michael Mee retired as Site Supervisor in August 2023 after some 20 years of dedicated service. He was replaced by Ms Karen Riggs who has settled in well. Mr and Mrs Mee become residents of St John's.

Mrs Helen Johnson continues as an outstanding House Supervisor

The Reverend Canon Robert Dennis left after 6 months for family reasons and we have recruited a lay Chaplain Caroline McKinnell who is studying for her Deacancy. Caroline is building a strong pastoral relationship with residents and we are making alternative arrangements for communion services.

SPECIAL RESTRICTIONS

The Scheme of the Charity Commissioners which governs the Charity imposes certain restrictions which impact the organisation and operation of the Charity. These include that residents must be at least 50 years old and those residents must not be absent for more than 42 nights in any year. In practice, it would only be in exceptional cases that applicants under 60 would be considered for residency.

RISK MANAGEMENT

The Trustees have examined the major strategic, business and operational risks that the Charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

CAPITAL FUNDS and RESERVES POLICY

The total value of the Capital and Reserve funds on 31st March 2024 amounted to £3,246,441

The Cyclical Maintenance Fund (CMF) was consolidated into the Extraordinary Repair Fund during the year.

The Extraordinary Repair Fund (ERF) is a Designated Reserve Fund for future major expenditures.

The Building and Renovation Fund was consolidated into the Extraordinary Repair Fund during the year.

The General Reserve Fund is an Unrestricted Fund and is used for the day-to-day income and expenditure incurred in the operation of the Hospital.

The reserves policy and long-term financial strategy are to ensure that St John's has adequate reserves to meet any requirement during financially challenging periods. The CMF and the Building and Renovation Fund are all designated funds..

INVESTMENTS

The Charity's investments are held as Common Investment Funds (COIF) with CCLA Investment Management. The market value of the investments with CCLA stood at £2,768,596 on 31st March 2024 (2023 - £2,484,874).

INCOME and EXPENDITURE

The Charity's income during the year amounted to £336,616 and was derived as to £65,128 from interest earned by the investment portfolio and as to £258,988 from monies provided by the residents of the Almshouse units by way of weekly maintenance charges, other contributions for water, heating, sewage and small charges for garages and other incidental income, totalling £12,500. There were no fundraising activities. Expenditure amounted to £440,800, all related to the running of the Charity.

ASSETS

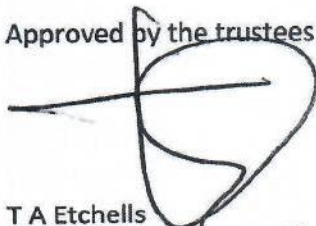
The principal asset of the Charity, apart from its investment portfolio, is its freehold property consisting of its buildings and site at Heytesbury. The book value of the property remained £312,232. The site is entirely used for Almshouse purposes. There are no investment properties. The buildings on the site are currently insured for a total of £10,246,375.

FINANCIAL POSITION

The Charity's financial position is sound and all Funds are adequate to meet any foreseeable demands that may be made on them. A Quinquennial Survey took place in the Summer of 2022 and has identified the 1-10 year needs for major maintenance works. To meet the additional expenditure funds from the ERF were drawn upon and the majority of this is now committed.

There are no significant financial obligations outstanding. The Charity is not dependent at all upon the support of any individuals, corporations or classes of donors. The valuation of Invested assets with CCLA at the end of the financial year has resulted in an improved balance sheet. No unusual financial events or changes in the asset base have taken place between the balance sheet date and the date of this report.

Approved by the trustees onand signed on their behalf by:



T A Etchells
Chairman of Trustees

Independent Examiner's Report to the Trustees of The Hospital of St John, Heytesbury

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 7 to 13.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

M G Small

7/10/2024

Matthew Small
FCA
Berkeley Hall Marshall Limited
6 Charlotte Street
Bath
BA1 2NE

The Hospital of St. John, Heytesbury
Statement of Financial Activities (including Income & Expenditure Account)
for the year ended 31st March 2024

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2024 £	Total 2023 £ Note 8
Income and endowments from:						
Charitable activities	2	258,988	0	0	258,988	244,329
Investments		65,128		0	65,128	63,264
Other		12,500	0	0	12,500	12,000
Total		336,616	0	0	336,616	319,593
Expenditure on:						
Charitable activities and governance costs	3	416,246	0	0	416,246	367,003
Other (including governance costs)	4	24,554	0	0	24,554	21,816
Total		440,800	0	0	440,800	388,819
Net income (expenditure)		(104,184)	0	0	(104,184)	(69,226)
Transfers between funds	14	0	0	0	0	0
		(104,184)	0	0	(104,184)	(69,226)
Other recognised gains or losses						
Gains/(losses) on investment assets	10	281,903	0	0	281,903	(109,399)
Net movements in funds		177,719	0	0	177,719	(178,625)
Reconciliation of funds						
Total funds brought forward		2,756,490	0	312,232	3,068,722	3,247,347
Total funds carried forward	14	2,934,209	0	312,232	3,246,441	3,068,722


The Statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

**The Hospital of St. John, Heytesbury
Balance Sheet at 31st March 2024**

	Note	2024 £	2023 £
Fixed assets			
Land and Buildings	9	312,232	312,232
Investments	10	2,768,596	2,484,874
		<u>3,080,828</u>	<u>2,797,106</u>
Current assets			
Debtors	11	17,762	19,260
Cash at bank & in hand		152,182	254,976
		<u>169,944</u>	<u>274,236</u>
Creditors: amounts falling due within one year	12	4,331	2,620
Net current assets / liabilities		<u>165,613</u>	<u>271,616</u>
Total net assets	13	<u><u>3,246,441</u></u>	<u><u>3,068,722</u></u>
Funds			
Capital funds	14	312,232	312,232
Restricted funds	14	0	0
Unrestricted funds			
Designated funds	14	259,854	259,854
General funds	14	2,674,355	2,496,636
Total funds		<u><u>3,246,441</u></u>	<u><u>3,068,722</u></u>

These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Approved by the Trustees on and signed on their behalf by:



 T. Etchells
 Chairman of the Trustees

The Hospital of St. John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2024

1 Accounting policies

a Basis of accounting

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

b Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Hospital of St John.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or the terms of the Charity Commission Scheme.

The permanent capital fund represents the original endowment to provide accommodation at The Hospital St John.

c Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be determined with reasonable accuracy. The following specific policies are applied to particular categories of income:

Contributions from residents are recognised in the period in which they are received.

Investment and interest income is recognised in the period in which the Charity is entitled to receipt.

d Resources expended

Expenditure is recognised on an accrual basis as the liability is incurred, and includes any VAT that cannot be recovered:

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis as set out in notes 3 and 4.

e Investments

Investments held are included at the closing mid-market value at the balance sheet date. Any gain or loss is taken to the Statement of Financial Activities.

f Fixed Assets

The Hospital of St. John has been constructed over many centuries and there is no record of original cost and no value is attributed thereto in the books of the Charity. The housing property cost relates to improvements carried out in the latter part of the 20th Century funded by the Charity's own resources. Depreciation is not charged on the housing land and buildings as the residual value is considered to be higher than the carrying value.

Purchases of other minor assets are written off in the year of purchase.

The Hospital of St. John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2024

2 Charitable Activities - Income

	2024	2023
	£	£
Accommodation	204,578	192,672
Heating and laundry	49,670	47,398
Use of guest room	580	1,075
Use of garages	4,160	3,184
	<u>258,988</u>	<u>244,329</u>

3 Charitable activities - Expenses

	2024	2023
	£	£
Salaries, household staff	98,037	87,660
Salaries, management	38,200	36,634
Staff travel and hospitality	1,495	3,473
Staff costs (see Note 6)	<u>137,732</u>	<u>126,767</u>
Water and Environment Agency	6,287	7,017
Insurance and Council Tax	<u>9,977</u>	<u>8,172</u>
Hospital overheads	16,264	15,189
Repairs and refurbishment	201,655	131,293
Warden alarm maintenance	2,002	9,419
Survey fees	-	-
Garden	958	2,154
Garden equipment	<u>2,322</u>	<u>975</u>
Hospital maintenance	206,937	143,841
Oil	43,273	63,154
Electricity	6,075	4,935
Provisions	-	-
Residents' amenities	148	1,660
Patronal festival and other functions	2,805	8,714
Cleaning and refuse	<u>3,012</u>	<u>2,743</u>
General running expenses	<u>55,313</u>	<u>81,206</u>
	<u>416,246</u>	<u>367,003</u>

4 Governance costs

	2024	2023
	£	£
Office equipment	34	485
Telephone	2,052	2,077
Independent examination	720	720
Accountancy and book-keeping	4,008	3,810
Professional fees	1,266	10,069
Bank charges and interest	101	(99)
Advertising, stationery and postage	866	1,905
Donations, subscriptions and training	3,306	993
Training	41	231
Sundry costs	12,160	1,625
	<u>24,554</u>	<u>21,816</u>

The Hospital of St. John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2024

5 Remuneration of the Trustees

No Trustee received any remuneration in the year (2023 - £nil).

6 Staff costs and numbers

	2024 £	2023 £
Salaries and wages	125,377	115,160
Social security costs	6,601	3,706
Pension Costs	4,260	4,428
Staff travel and hospitality	1,494	3,473
	137,732	126,767

No employee received emoluments of more than £60,000

The average weekly number of employees during the year, calculated on a full time equivalent basis, was 7 (2023- 6).

The Charity operates a pension scheme for its employees. Two employees have taken advantage of the scheme. The Charity makes contributions to the scheme

7 Taxation

The charity is exempt from corporation tax on its charitable activities.

8 Analysis of funds - 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
Income and Endowments				
Donations	0	0	0	0
Charitable Activities	244,329	0	0	244,329
Investments	63,264	0	0	63,264
Other	12000	0	0	12000
Total	319,593	0	0	319,593
Expenditure on:				
Raising funds	0	0	0	0
Charitable Activities	367,003	0	0	367,003
Other	21,816	0	0	21,816
	388,819	0	0	388,819
Net income and expenditure	(69,226)	0	0	(69,226)
Transfers between funds	0	0	0	0
Gains/(losses on investments)	(109,399)	0	0	(109,399)
Net movement in funds	(178,625)	0	0	(178,625)

The Hospital of St. John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2024

9 Fixed Assets

Land and buildings Improvements	Original Endowment	Total
£	£	£
244,815	67,417	<u>312,232</u>

The valuation of the land and buildings and improvements in 2024 (for insurance purposes) was £10,246,375.

10 Investments

	2024 £	2023 £
Market value at 1st April 2023	2,484,874	2,844,273
Acquisitions at cost	0	0
Transfer to Lloyds current account	0	(250,000)
Transfer from CMF Fund	1,819	0
Gains/(losses) in the year	281,903	(109,399)
Market value at 31st March 2024	<u>2,768,596</u>	<u>2,484,874</u>
Historical cost at 31st March 2024	<u>1,184,559</u>	<u>1,184,559</u>

Investments with a market value of £2,768,596 (2023- £2,484,874) are held as COIF Charity Funds with CCLA Investment Management Limited.

11 Debtors

	2024 £	2023 £
Amounts owing by residents	0	(16)
Accrued income	15,077	15,266
Prepayments	2,685	4,010
	<u>17,762</u>	<u>19,260</u>

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Creditors	687	0
Accruals and Accrued Expenses	3,644	2,620
	<u>4,331</u>	<u>2,620</u>

13 Analysis of net assets between funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Capital Funds £	Total Funds £
Tangible fixed assets	0	0	0	312,232	312,232
Investments	2,508,742	259,854	0	0	2,768,596
Current assets	169,944	0	0	0	169,944
Current liabilities	(4,331)	0	0	0	(4,331)
	<u>2,674,355</u>	<u>259,854</u>	<u>0</u>	<u>312,232</u>	<u>3,246,441</u>

The Hospital of St. John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2024

14 Movements in funds

	Balance at 1st April 2023	Incoming resources	Outgoing resources (inc. losses)	Transfers	Balance at 31st March 2024
	£	£	£	£	£
Capital funds					
Permanent capital funds	312,232				312,232
<i>Total capital funds</i>	<u>312,232</u>	0	0	0	<u>312,232</u>
Restricted Funds					
<i>Total restricted Funds</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Designated Funds					
Cyclical maintenance fund	1,778			(1,778)	0
Extraordinary repair fund	233,422			26,432	259,854
Building and renovation fund	24,854			(24,854)	0
<i>Total designated funds</i>	<u>259,854</u>			<u>0</u>	<u>259,854</u>
Unrestricted Funds					
General reserve fund	2,496,636	0	177,719	0	2,674,355
	<u>2,496,636</u>	<u>0</u>	<u>177,719</u>	<u>0</u>	<u>2,674,355</u>
Total funds	<u><u>3,068,722</u></u>	<u><u>0</u></u>	<u><u>177,719</u></u>	<u><u>0</u></u>	<u><u>3,246,441</u></u>

Purpose of the permanent capital funds

The permanent capital funds represent the original endowment to provide accommodation at the Hospital of St John

Purpose of designated funds

The cyclical maintenance fund was transferred to the extraordinary repair fund during the year.
The extraordinary repair fund exists to fund repairs or improvements outside the normal scheme of works
The Building and Renovation Fund exists to fund future extensions of the Hospital at the Heytesbury site
and the renovation of the existing buildings.

Purpose of Unrestricted Funds

The general reserve fund represents those funds which are unrestricted and not designated for other purposes.

**THE HOSPITAL OF ST JOHN, HEYTESBURY
TRUSTEES' ANNUAL REPORT
Year Ended 31st March 2024**

PARTICULARS

**Registered Charity No 200669
Almshouse Association Membership No 190**

The Charity was founded in 1449; it was endowed in 1472 and is now governed by a Scheme of the Charity Commission dated 5th January 1989, amended on 8th June 2018.

Trustees holding office during the year and/or before the date of this report were:

Revd Canon Edward Probert (ex officio)
Revd Robin N Hungerford (ex officio)
Mrs Christine L Sitwell (ex officio)

Co-opted Trustees: Mr Timothy A Etchells (Chairman of Trustees)
Mr Jonathan Wansey (Vice Chairman of Trustees)
Mrs Amanda Cheesley
Mrs Sue Neville
Mr Clive Gibson
Mr Richard Blandy

Officers: Colonel P V Budd OBE (Administrator)

Principal Address: Heytesbury, Warminster, Wiltshire BA12 0HW

Bankers: Lloyds Bank PLC, Warminster
CCLA

Independent examiners: Berkeley Hall Marshall Limited, 6 Charlotte Street, Bath

OBJECTIVE

The objective of the Trustees is to administer and manage the property of the Charity in accordance with the Scheme of the Charity Commission, to provide accommodation and services for people in need such as to allow them to live independently in a caring environment.

ORGANISATION

The affairs of the Charity are determined by the Trustees, who receive no remuneration. The ex-officio Trustees are nominated by the Scheme of January 1989 as amended in June 2018. The co-opted Trustees are local competent persons each appointed for a 4-year term by a resolution of the Trustees passed at a special meeting. The Trustees hold quarterly Ordinary meetings, and to allow for the continuous conduct of activities between Ordinary meetings, the Trustees appoint each year, committees from their number to deal with Finance, Maintenance and Insurance, and House matters. These committees may co-opt members of staff of the Charity as appropriate. The committees report to the Ordinary meeting of the Trustees each quarter for confirmation of their actions and recommendations.

The Charity employs the following staff:

Administrator	<i>(part-time, non-resident)</i>
House Supervisor	<i>(full-time, resident)</i>
Site Supervisor	<i>(full-time, resident)</i>
Chaplain	<i>(part-time, non-resident)</i>
Two Domestic Cleaners	<i>(part-time, non-resident)</i>

The Administrator is responsible to the Chairman and the other Trustees. All other staff, apart from the Chaplain, are responsible to the Administrator and through him to the Trustees. The Chaplain is administered by the Administrator and receives spiritual support through a nominated Trustee, currently Revd Robin Hungerford.

The Administrator conducts all the day-to-day business of the Charity including the financial accounts and handling new applications for residence. Applicants must be over 50 years of age; in need, and of good standing. Priority is then given to inhabitants of Heytesbury and its surrounding area. The trustees have increased the minimum entry age to 60 during the year and await confirmation of this change to the Scheme from the Charity Commission.

The House Supervisor is on duty from 8 am to 5 pm, Monday to Friday. At all other times, there is no emergency cover for the residents, they are required to dial 999 for assistance. The Charity does not provide any Nursing or Medical Care.

The Site Supervisor keeps the grounds in good order and monitors security on the site. They operate the heating and hot water systems and carry out maintenance tasks. The cleaners care for the common areas of the property including the Residents' Hall, Chapel and guest flat.

The Chaplain conducts regular services in the Charity's Chapel and provides pastoral care to the residents. A Lay preacher conducts some services.

TRUSTEES

The Reverend Robin Hungerford remained an ex-officio Trustee representing the Chancellor of the Cathedral Church of Salisbury. The position of ex-officio Trustee filled by the Rector to the Ecclesiastical Parish of Heytesbury with Tytherington and Knook is currently vacant due to the interregnum. Mrs Christine L Sitwell was appointed as an ex-officio Trustee representing the parish of Heytesbury with Tytherington and Knook on 9th March 2020. Mrs Amanda Cheesley was appointed as a co-opted Trustee also on 9th March 2020. Mr Jonathan Wansey was appointed as a co-opted Trustee on 7th December 2020 and is Vice Chairman of Trustees and Chair of the House Committee. Mrs Sue Neville was appointed in December 2021, Mr Clive Gibson in March 2022 and Mr Richard Blandy was appointed in July 2022.

PROPERTY

The Hospital is located in the village of Heytesbury on a site of approximately two acres. There are 37 units of accommodation in total of which two are allocated as a residence for the Site Supervisor and House Supervisor, one is set aside as a Guest flat for the use of Residents' visitors and one as the Office for the Administrator. Of the 33 Almshouses, some are for single occupancy, some are suitable for single or double and some are exclusively for double occupancy. The accommodation is contained in several buildings ranging from a Georgian Grade 2 Listed building to blocks of flats and bungalows constructed between 1970 and 1976. In addition, there is a Chapel, a Residents' Hall with a kitchen for communal use and laundry for use by all Residents.

REVIEW OF ACTIVITIES

At the start of the year, there were no vacant dwellings. One property was refurbished. Resident numbers were 43 at the start and 42 at the end of the period. A steady flow of enquiries, leading to applications resulted in an occupancy rate during the year of 98% being achieved. The charity's policy is to maintain the Almshouses at standards appropriate to today's expectations and during the year two properties were completely renovated. The staff house No. 28 was reoccupied with the arrival of the new Site Supervisor Ms Karen Riggs who took up the appointment in August 2023.

The resident staff continue to work tirelessly to ensure the safety and security of the residents, maintaining a clean environment in the communal areas and liaising with others for the provision of shopping, prescriptions and a host of other needs.

The Patronal Festival marked St John's 551st year and took place on 23rd June with our Patron Lord Heytesbury in attendance. The Carol Service in December 2023 saw the return of the local school choir and was a joyous occasion followed by a well-attended residents' and trustees' tea. Other seasonal activities such as the preschool nativity play performed in the Hall were also successful

St. John's sets out to offer independent living in a supported environment, encouraging residents to help one another and join together in activities if they wish. The Social Committee has expanded its programme but we are not yet back to pre-Covid levels of activity

Regrettably, the trustees felt it necessary to set aside the licence of one elderly resident during the year and they went to some lengths to ease her transfer to a dwelling elsewhere. The trustees were not in a position to make all the facts behind their set-aside decisions public, which resulted in a vociferous few having less than the full facts of the case when they engaged on the resident's behalf.

STAFF

Colonel Paul Budd has continued in post as Administrator

Mr Michael Mee retired as Site Supervisor in August 2023 after some 20 years of dedicated service. He was replaced by Ms Karen Riggs who has settled in well. Mr and Mrs Mee become residents of St John's.

Mrs Helen Johnson continues as an outstanding House Supervisor

The Reverend Canon Robert Dennis left after 6 months for family reasons and we have recruited a lay Chaplain Caroline McKinnell who is studying for her Deacancy. Caroline is building a strong pastoral relationship with residents and we are making alternative arrangements for communion services.

SPECIAL RESTRICTIONS

The Scheme of the Charity Commissioners which governs the Charity imposes certain restrictions which impact the organisation and operation of the Charity. These include that residents must be at least 50 years old and those residents must not be absent for more than 42 nights in any year. In practice, it would only be in exceptional cases that applicants under 60 would be considered for residency.

RISK MANAGEMENT

The Trustees have examined the major strategic, business and operational risks that the Charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

CAPITAL FUNDS and RESERVES POLICY

The total value of the Capital and Reserve funds on 31st March 2024 amounted to £3,246,441

The Cyclical Maintenance Fund (CMF) was consolidated into the Extraordinary Repair Fund during the year.

The Extraordinary Repair Fund (ERF) is a Designated Reserve Fund for future major expenditures.

The Building and Renovation Fund was consolidated into the Extraordinary Repair Fund during the year.

The General Reserve Fund is an Unrestricted Fund and is used for the day-to-day income and expenditure incurred in the operation of the Hospital.

The reserves policy and long-term financial strategy are to ensure that St John's has adequate reserves to meet any requirement during financially challenging periods. The CMF and the Building and Renovation Fund are all designated funds..

INVESTMENTS

The Charity's investments are held as Common Investment Funds (COIF) with CCLA Investment Management. The market value of the investments with CCLA stood at £2,768,596 on 31st March 2024 (2023 - £2,484,874).

INCOME and EXPENDITURE

The Charity's income during the year amounted to £336,616 and was derived as to £65,128 from interest earned by the investment portfolio and as to £258,988 from monies provided by the residents of the Almshouse units by way of weekly maintenance charges, other contributions for water, heating, sewage and small charges for garages and other incidental income, totalling £12,500. There were no fundraising activities. Expenditure amounted to £440,800, all related to the running of the Charity.

ASSETS

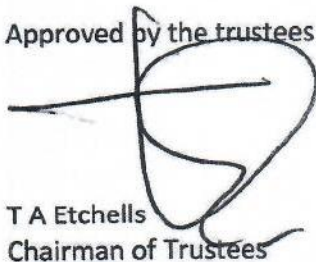
The principal asset of the Charity, apart from its investment portfolio, is its freehold property consisting of its buildings and site at Heytesbury. The book value of the property remained £312,232. The site is entirely used for Almshouse purposes. There are no investment properties. The buildings on the site are currently insured for a total of £10,246,375.

FINANCIAL POSITION

The Charity's financial position is sound and all Funds are adequate to meet any foreseeable demands that may be made on them. A Quinquennial Survey took place in the Summer of 2022 and has identified the 1-10 year needs for major maintenance works. To meet the additional expenditure funds from the ERF were drawn upon and the majority of this is now committed.

There are no significant financial obligations outstanding. The Charity is not dependent at all upon the support of any individuals, corporations or classes of donors. The valuation of Invested assets with CCLA at the end of the financial year has resulted in an improved balance sheet. No unusual financial events or changes in the asset base have taken place between the balance sheet date and the date of this report.

Approved by the trustees onand signed on their behalf by:



T A Etchells
Chairman of Trustees

Independent Examiner's Report to the Trustees of The Hospital of St John, Heytesbury

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 7 to 13.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

M G Small

7/10/2024

Matthew Small
FCA
Berkeley Hall Marshall Limited
6 Charlotte Street
Bath
BA1 2NE

The Hospital of St. John, Heytesbury
Statement of Financial Activities (including Income & Expenditure Account)
for the year ended 31st March 2024

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2024 £	Total 2023 £ Note 8
Income and endowments from:						
Charitable activities	2	258,988	0	0	258,988	244,329
Investments		65,128		0	65,128	63,264
Other		12,500	0	0	12,500	12,000
Total		336,616	0	0	336,616	319,593
Expenditure on:						
Charitable activities and governance costs	3	416,246	0	0	416,246	367,003
Other (including governance costs)	4	24,554	0	0	24,554	21,816
Total		440,800	0	0	440,800	388,819
Net income (expenditure)		(104,184)	0	0	(104,184)	(69,226)
Transfers between funds	14	0	0	0	0	0
		(104,184)	0	0	(104,184)	(69,226)
Other recognised gains or losses						
Gains/(losses) on investment assets	10	281,903	0	0	281,903	(109,399)
Net movements in funds		177,719	0	0	177,719	(178,625)
Reconciliation of funds						
Total funds brought forward		2,756,490	0	312,232	3,068,722	3,247,347
Total funds carried forward	14	2,934,209	0	312,232	3,246,441	3,068,722


The Statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

**The Hospital of St. John, Heytesbury
Balance Sheet at 31st March 2024**

	Note	2024 £	2023 £
Fixed assets			
Land and Buildings	9	312,232	312,232
Investments	10	2,768,596	2,484,874
		<u>3,080,828</u>	<u>2,797,106</u>
Current assets			
Debtors	11	17,762	19,260
Cash at bank & in hand		152,182	254,976
		<u>169,944</u>	<u>274,236</u>
Creditors: amounts falling due within one year	12	4,331	2,620
Net current assets / liabilities		<u>165,613</u>	<u>271,616</u>
Total net assets	13	<u><u>3,246,441</u></u>	<u><u>3,068,722</u></u>
Funds			
Capital funds	14	312,232	312,232
Restricted funds	14	0	0
Unrestricted funds			
Designated funds	14	259,854	259,854
General funds	14	2,674,355	2,496,636
Total funds		<u><u>3,246,441</u></u>	<u><u>3,068,722</u></u>

These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Approved by the Trustees on and signed on their behalf by:



 T. Etchells
 Chairman of the Trustees

The Hospital of St. John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2024

1 Accounting policies

a Basis of accounting

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

b Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Hospital of St John.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or the terms of the Charity Commission Scheme.

The permanent capital fund represents the original endowment to provide accommodation at The Hospital St John.

c Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be determined with reasonable accuracy. The following specific policies are applied to particular categories of income:

Contributions from residents are recognised in the period in which they are received.

Investment and interest income is recognised in the period in which the Charity is entitled to receipt.

d Resources expended

Expenditure is recognised on an accrual basis as the liability is incurred, and includes any VAT that cannot be recovered:

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis as set out in notes 3 and 4.

e Investments

Investments held are included at the closing mid-market value at the balance sheet date. Any gain or loss is taken to the Statement of Financial Activities.

f Fixed Assets

The Hospital of St. John has been constructed over many centuries and there is no record of original cost and no value is attributed thereto in the books of the Charity. The housing property cost relates to improvements carried out in the latter part of the 20th Century funded by the Charity's own resources. Depreciation is not charged on the housing land and buildings as the residual value is considered to be higher than the carrying value.

Purchases of other minor assets are written off in the year of purchase.

The Hospital of St. John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2024

2 Charitable Activities - Income

	2024	2023
	£	£
Accommodation	204,578	192,672
Heating and laundry	49,670	47,398
Use of guest room	580	1,075
Use of garages	4,160	3,184
	<u>258,988</u>	<u>244,329</u>

3 Charitable activities - Expenses

	2024	2023
	£	£
Salaries, household staff	98,037	87,660
Salaries, management	38,200	36,634
Staff travel and hospitality	1,495	3,473
Staff costs (see Note 6)	<u>137,732</u>	<u>126,767</u>
Water and Environment Agency	6,287	7,017
Insurance and Council Tax	<u>9,977</u>	<u>8,172</u>
Hospital overheads	16,264	15,189
Repairs and refurbishment	201,655	131,293
Warden alarm maintenance	2,002	9,419
Survey fees	-	-
Garden	958	2,154
Garden equipment	<u>2,322</u>	<u>975</u>
Hospital maintenance	206,937	143,841
Oil	43,273	63,154
Electricity	6,075	4,935
Provisions	-	-
Residents' amenities	148	1,660
Patronal festival and other functions	2,805	8,714
Cleaning and refuse	<u>3,012</u>	<u>2,743</u>
General running expenses	<u>55,313</u>	<u>81,206</u>
	<u>416,246</u>	<u>367,003</u>

4 Governance costs

	2024	2023
	£	£
Office equipment	34	485
Telephone	2,052	2,077
Independent examination	720	720
Accountancy and book-keeping	4,008	3,810
Professional fees	1,266	10,069
Bank charges and interest	101	(99)
Advertising, stationery and postage	866	1,905
Donations, subscriptions and training	3,306	993
Training	41	231
Sundry costs	12,160	1,625
	<u>24,554</u>	<u>21,816</u>

The Hospital of St. John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2024

5 Remuneration of the Trustees

No Trustee received any remuneration in the year (2023 - £nil).

6 Staff costs and numbers

	2024 £	2023 £
Salaries and wages	125,377	115,160
Social security costs	6,601	3,706
Pension Costs	4,260	4,428
Staff travel and hospitality	1,494	3,473
	<u>137,732</u>	<u>126,767</u>

No employee received emoluments of more than £60,000

The average weekly number of employees during the year, calculated on a full time equivalent basis, was 7 (2023- 6).

The Charity operates a pension scheme for its employees. Two employees have taken advantage of the scheme. The Charity makes contributions to the scheme

7 Taxation

The charity is exempt from corporation tax on its charitable activities.

8 Analysis of funds - 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
Income and Endowments				
Donations	0	0	0	0
Charitable Activities	244,329	0	0	244,329
Investments	63,264	0	0	63,264
Other	12,000	0	0	12,000
Total	319,593	0	0	319,593
Expenditure on:				
Raising funds	0	0	0	0
Charitable Activities	367,003	0	0	367,003
Other	21,816	0	0	21,816
	388,819	0	0	388,819
Net income and expenditure	(69,226)	0	0	(69,226)
Transfers between funds	0	0	0	0
Gains/(losses on investments)	(109,399)	0	0	(109,399)
Net movement in funds	(178,625)	0	0	(178,625)

The Hospital of St. John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2024

9 Fixed Assets

Land and buildings Improvements	Original Endowment	Total
£	£	£
244,815	67,417	<u>312,232</u>

The valuation of the land and buildings and improvements in 2024 (for insurance purposes) was £10,246,375.

10 Investments

	2024 £	2023 £
Market value at 1st April 2023	2,484,874	2,844,273
Acquisitions at cost	0	0
Transfer to Lloyds current account	0	(250,000)
Transfer from CMF Fund	1,819	0
Gains/(losses) in the year	281,903	(109,399)
Market value at 31st March 2024	<u>2,768,596</u>	<u>2,484,874</u>
Historical cost at 31st March 2024	<u>1,184,559</u>	<u>1,184,559</u>

Investments with a market value of £2,768,596 (2023- £2,484,874) are held as COIF Charity Funds with CCLA Investment Management Limited.

11 Debtors

	2024 £	2023 £
Amounts owing by residents	0	(16)
Accrued income	15,077	15,266
Prepayments	2,685	4,010
	<u>17,762</u>	<u>19,260</u>

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Creditors	687	0
Accruals and Accrued Expenses	3,644	2,620
	<u>4,331</u>	<u>2,620</u>

13 Analysis of net assets between funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Capital Funds £	Total Funds £
Tangible fixed assets	0	0	0	312,232	312,232
Investments	2,508,742	259,854	0	0	2,768,596
Current assets	169,944	0	0	0	169,944
Current liabilities	(4,331)	0	0	0	(4,331)
	<u>2,674,355</u>	<u>259,854</u>	<u>0</u>	<u>312,232</u>	<u>3,246,441</u>

The Hospital of St. John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2024

14 Movements in funds

	Balance at 1st April 2023	Incoming resources	Outgoing resources (inc. losses)	Transfers	Balance at 31st March 2024
	£	£	£	£	£
Capital funds					
Permanent capital funds	312,232				312,232
<i>Total capital funds</i>	<u>312,232</u>	0	0	0	<u>312,232</u>
Restricted Funds					
<i>Total restricted Funds</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Designated Funds					
Cyclical maintenance fund	1,778			(1,778)	0
Extraordinary repair fund	233,422			26,432	259,854
Building and renovation fund	24,854			(24,854)	0
<i>Total designated funds</i>	<u>259,854</u>			<u>0</u>	<u>259,854</u>
Unrestricted Funds					
General reserve fund	2,496,636	0	177,719	0	2,674,355
	<u>2,496,636</u>	<u>0</u>	<u>177,719</u>	<u>0</u>	<u>2,674,355</u>
Total funds	<u>3,068,722</u>	<u>0</u>	<u>177,719</u>	<u>0</u>	<u>3,246,441</u>

Purpose of the permanent capital funds

The permanent capital funds represent the original endowment to provide accommodation at the Hospital of St John

Purpose of designated funds

The cyclical maintenance fund was transferred to the extraordinary repair fund during the year.
The extraordinary repair fund exists to fund repairs or improvements outside the normal scheme of works
The Building and Renovation Fund exists to fund future extensions of the Hospital at the Heytesbury site
and the renovation of the existing buildings.

Purpose of Unrestricted Funds

The general reserve fund represents those funds which are unrestricted and not designated for other purposes.

HOSPITAL OF ST JOHN HEYTESBURY

England & Wales - Charity number 200669

Accounts

THE HOSPITAL OF ST JOHN, HEYTESBURY
TRUSTEES' ANNUAL REPORT
Year Ended 31st March 2023

PARTICULARS

Registered Charity No 200669
Almshouse Association Membership No 190

The Charity was founded in 1449; it was endowed in 1472 and is now governed by a Scheme of the Charity Commission dated 5th January 1989, amended on 8th June 2018.

Trustees holding office during the year and/or prior to the date of this report were:

Revd Trudy Hobson (ex officio)
Revd Robin N Hungerford (ex officio)
Mrs Christine L Sitwell (ex officio)

Co-opted Trustees: Mr Timothy A Etchells (Chairman of Trustees)
Mr Jonathan Wansey (Vice Chairman from December 2021)
Mr Richard C Southwell QC (retired December 2021)
Mr Antony A M Pinsent
Mr Eric W Gill
Mrs Amanda Cheesley
Mrs Sue Neville
Mr Clive Gibson

Officers: Colonel P V Budd OBE (Administrator)

Principal Address: Heytesbury, Warminster, Wiltshire BA12 0HW

Bankers: Lloyds Bank PLC, Warminster
CCLA

Independent examiners: Berkeley Hall Marshall Limited, 6 Charlotte Street, Bath

OBJECTIVE

The objective of the Trustees is to administer and manage the property of the Charity in accordance with the Scheme of the Charity Commission, to provide accommodation and services for people in need such as to allow them to live independently in a caring environment.

ORGANISATION

The affairs of the Charity are determined by the Trustees, who receive no remuneration. The ex-officio Trustees are nominated by the Scheme of January 1989 as amended in June 2018. The co-opted Trustees are local competent persons each appointed for a 4-year term by a resolution of the Trustees passed at a special meeting. The Trustees hold quarterly Ordinary meetings; and to allow for the continuous conduct of activities between Ordinary meetings, the Trustees appoint each year, committees from their number to deal with Finance, Maintenance and Insurance, and House matter. These committees may co-opt members of staff of the Charity as appropriate. The committees report to the Ordinary meeting of the Trustees each quarter for confirmation of their actions and recommendations.

The Charity employs the following staff:

Administrator	<i>(part-time, non-resident)</i>
One House Supervisor	<i>(full-time, resident)</i>
One Agency Relief Warden	<i>(when required)</i>
Site Supervisor	<i>(full-time, resident)</i>
Two Domestic Cleaners	<i>(part-time, non-resident)</i>

In addition, the Charity has appointed two non-resident Chaplains. The Administrator is responsible to the Chairman and the other Trustees. All other staff, apart from the Chaplains, are responsible to the Administrator and through him to the Trustees. The Chaplain is administered by the Administrator and receives spiritual support through a nominated Trustees, currently Revd Robin Hungerford

The Administrator conducts all the day to day business of the Charity including the financial accounts and handling new applications for residence. Applicants must be over 50 years of age; priority is given to inhabitants of Heytesbury and its surrounding area.

The House Supervisor is on duty from 8 am to 5 pm, Monday to Friday. At all other times, there is no emergency cover for the residents, they are required to dial 999 for assistance. The Charity does not provide any Nursing or Medical Care.

The Site Supervisor keeps the grounds in good order and monitors security on the site. He operates the heating and hot water system and carries out maintenance tasks. The cleaners care for the common areas of the property including the Residents' Hall, Chapel and guest flat.

The Chaplains conduct regular services in the Charity's Chapel and provide pastoral care to the residents.

TRUSTEES

The Reverend Robin Hungerford remained an ex-officio Trustee representing the Chancellor of the Cathedral Church of Salisbury. The Reverend Trudy Hobson became an ex-officio Trustee on 6th December 2019 after being appointed as the Rector to the Ecclesiastical Parish of Heytesbury with Tytherington and Knook. She retired in December 2022 and the post of rector's position is currently vacant. Mrs Christine L Sitwell was appointed as an ex-officio Trustee representing the parish of Heytesbury with Tyytherington and Knook on 9th March 2020. Mrs Amanda Cheesley was appointed as a co-opted Trustee also on 9th March 2020. Mr Jonathan Wansey was appointed as a co-opted Trustee on 7th December 2020 and is Vice Chairman of Trustees and Chair of the House Committee. Mrs Sue Neville was appointed in December 2021, Mr Clive Gibson was appointed in March 2022 and is Chair of Finance committee. Mr Richard Blandy was appointed in July 2022.

PROPERTY

The Hospital is located in the village of Heytesbury on a site of approximately two acres. There are 37 units of accommodation in total of which two are allocated as a residence for the Site Supervisor and House Supervisor, one is set aside as a Guest flat for the use of Residents' visitors and one as the Office for the Administrator. Of the 33 Almshouses, some are for single occupancy, some are suitable for single or double and some are exclusively for double occupancy. The accommodation is contained in several buildings ranging from a Georgian Grade 2 Listed building to blocks of flats and bungalows constructed between 1970 and 1976. In addition, there is a Chapel, a Residents' Hall with a kitchen for communal use and laundry for use by all Residents.

REVIEW OF ACTIVITIES

At the start of the year, there were two vacant properties and none at the end of the year. Resident numbers were 43 at the start and 42 at the end of the period. A steady flow of enquiries, leading to applications resulted in an occupancy rate during the year of 98% being achieved. The charity's policy is to maintain the Almshouses at standards appropriate to today's expectations and during the year two properties were completely renovated. The staff house No 28 was completely renovated during the year prior to the arrival of the new Site Supervisor who takes up appointment in August 2023.

The resident staff continue to work tirelessly to ensure the safety and security of the residents, maintaining a clean environment in the communal areas and liaising with others for the provision of shopping, prescriptions and a host of other needs. The focus in reviewing procedures and updating policies during the first year of the new Administrator's appointment has now been overtaken by significant maintenance projects catching up on the lack of works that could not be undertaken during the Covid period.

The Patronal Festival marked St John's 550th year and we were honoured by a visit of HRH The Duke of Gloucester on 31st May 2022. The Carol Service in December 2022 saw the return of the local school choir and was a joyous occasion followed by a well-attended residents and trustees tea. Other seasonal activities such as the pre-school nativity play performed in the Hall were also resumed.

St. John's sets out to offer independent living in a supported environment, encouraging residents to help one another and join together in activities if they wish. The Social Committee has expanded its programme but we are not yet back to pre-Covid levels of activity.

STAFF

Colonel Paul Budd has continued in post as Administrator.

Mr Michael Mee retires as Site Supervisor in August 2023 after some 20 years of dedicated service. He will be replaced by Ms Karen Riggs. Mr and Mrs Mee become residents of St John's.

Mrs Helen Johnson continues as an outstanding House Supervisor.

The Reverend David Walters retired in July 2022 and was replaced by Rev'd Canon Robert Dennis who significantly uplifted the pastoral care of the residents. Sadly, he had to leave after 6 months for family reasons. We await the arrival of a new Chaplain to regain that pastoral momentum.

SPECIAL RESTRICTIONS

The Scheme of the Charity Commissioners which governs the Charity imposes certain restrictions which impact the organisation and operation of the Charity. These include that residents must be at least 50 years old and that residents must not be absent for more than 42 nights in any year.

RISK MANAGEMENT

The Trustees have examined the major strategic, business and operational risks that the Charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

CAPITAL FUNDS and RESERVES POLICY

The Charity's capital on 31st March 2023 amounted to £3,068,722.

The Cyclical Maintenance Fund (CMF) is established under the Scheme for funding those items of ordinary repair and maintenance of the Hospital which recur at infrequent intervals.

The Extraordinary Repair Fund (ERF) is a Designated Reserve Fund for future major expenditures.

The Building and Renovation Fund was established in February 1999. Its function is to accumulate money for the construction of new buildings on the Heytesbury site or such other purposes for the improvement of the Charity's buildings as the Trustees may properly decide.

The General Reserve Fund is an Unrestricted Fund and is used for the day to day income and expenditure incurred in the operation of the Hospital.

The reserves policy and long-term financial strategy are to ensure that St John's has adequate reserves to meet any requirement during financially challenging periods. The ERF, the CMF and the Building and Renovation Fund are all designated funds. Together with the General Reserve Fund, they form part of the reserves valued on 31st March 2023 at £2,756,490.

INVESTMENTS

The Charity's investments are held as Common Investment Funds (COIF) with CCLA Investment Management. The market value of the investments with CCLA stood at £2,484,874 on 31st March 2023 (2022 - £2,844,273).

INCOME and EXPENDITURE

The Charity's income during the year amounted to £319,593 and was derived as to £63,264 from interest earned by the investment portfolio and as to £244,329 from monies provided by the residents of the Almshouse units by way of weekly maintenance charges, other contributions for water, heating, sewage and small charges for garages and other incidental income, totaling £12,000. There were no fundraising activities. Expenditure amounted to £388,819, all related to the running of the Charity.

ASSETS

The principal asset of the Charity, apart from its investment portfolio, is its freehold property consisting of its buildings and site at Heytesbury. The book value of the property is £312,232. The site is entirely used for Almshouse purposes. There are no investment properties. A professional replacement cost valuation for insurance purposes was carried out in 2011, for £6,760,000. The buildings on the site are currently insured for a total of £8,350,045.

FINANCIAL POSITION

The Charity's financial position is sound and all Funds are adequate to meet any foreseeable demands that may be made on them. A Quinquennial Survey delayed due to Covid took place in the Summer of 2022 and has identified the 1-10 year needs for major maintenance works. To meet the additional expenditure funds from the ERF have been drawn upon.

There are no significant financial obligations outstanding. The Charity is not dependent at all upon the support of any individuals, corporations or classes of donors. The valuation of Invested assets with CCLA at the end of the financial year are included at closing mid-market value at the balance sheet date and any gain or loss is reflected in the Statement of Financial Activities

Approved by the trustees on and signed on their behalf by:



T A Etchells
Chairman of Trustees

Independent Examiner's Report to the Trustees of The Hospital of St John, Heytesbury

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 7 to 13.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Matthew Small
FCA
Berkeley Hall Marshall Limited
6 Charlotte Street
Bath
BA1 2NE

25 September 2023

The Hospital of St. John, Heytesbury
Statement of Financial Activities (including Income & Expenditure Account)
for the year ended 31st March 2023

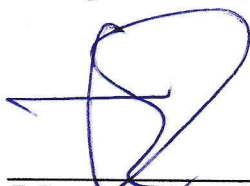
	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2023 £ Note 8	Total 2022 £
Income and endowments from:						
Charitable activities	2	244,329	-	-	244,329	229,754
Investments		63,264	-	-	63,264	67,756
Other		12,000	-	-	12,000	129
Total		319,593	-	-	319,593	297,639
Expenditure on:						
Charitable activities	3	367,003	-	-	367,003	269,208
Other (including governance costs)	4	21,816	-	-	21,816	16,667
Total		388,819	-	-	388,819	285,875
Net income (expenditure)		(69,226)	-	-	(69,226)	11,764
Transfers between funds	14	(69,226)	-	-	(69,226)	11,764
Other recognised gains or losses						
Gains /(losses) on investment assets	10	(109,399)	-	-	(109,399)	253,371
Net movements in funds		(178,625)	-	-	(178,625)	265,135
Reconciliation of funds						
Total funds brought forward		2,935,115	-	312,232	3,247,347	2,982,212
Total funds carried forward	14	2,751,898	-	312,232	3,068,722	3,247,347

The Statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

**The Hospital of St. John, Heytesbury
Balance Sheet at 31st March 2023**

	Note	2023 £	2022 £
Fixed assets			
Land and Buildings	9	312,232	312,232
Investments	10	2,484,874	2,844,273
		<u>2,797,106</u>	<u>3,156,505</u>
Current assets			
Debtors	11	19,260	19,557
Cash at bank & in hand		254,976	72,669
		<u>274,236</u>	<u>92,226</u>
Creditors: amounts falling due within one year	12	2,620	1,384
Net current assets / liabilities		<u>271,616</u>	<u>90,842</u>
Total net assets	13	<u><u>3,068,722</u></u>	<u><u>3,247,347</u></u>
Funds			
Capital funds	14	312,232	312,232
Restricted funds	14	-	-
Unrestricted funds			
Designated funds	14	259,854	281,514
General funds	14	2,496,636	2,653,601
		<u>3,068,722</u>	<u>3,247,347</u>

These financial statements were approved by the Board of Trustees on and were signed on its behalf by:



T. Etchells
Chairman of the Trustees

The Hospital of St. John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2023

1 Accounting policies

a Basis of accounting

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

b Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Hospital of St John.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or the terms of the Charity Commission Scheme.

The permanent capital fund represents the original endowment to provide accommodation at The Hospital St John.

c Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be determined with reasonable accuracy. The following specific policies are applied to particular categories of income:

Contributions from residents are recognised in the period in which they are received.

Investment and interest income is recognised in the period in which the Charity is entitled to receipt.

d Resources expended

Expenditure is recognised on an accrual basis as the liability is incurred, and includes any VAT that cannot be recovered:

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis as set out in notes 3 and 4.

e Investments

Investments held are included at the closing mid-market value at the balance sheet date. Any gain or loss is taken to the Statement of Financial Activities.

f Fixed Assets

The Hospital of St. John has been constructed over many centuries and there is no record of original cost and no value is attributed thereto in the books of the Charity. The housing property cost relates to improvements carried out in the latter part of the 20th Century funded by the Charity's own resources. Depreciation is not charged on the housing land and buildings as the residual value is considered to be higher than the carrying value.

Purchases of other minor assets are written off in the year of purchase.

The Hospital of St. John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2023

2 Charitable Activities - Income

	2023	2022
	£	£
Accommodation	192,672	185,909
Heating and laundry	47,398	40,295
Use of guest room	1,075	50
Use of garages	3,184	3,500
	<u>244,329</u>	<u>229,754</u>

3 Charitable activities - Expenses

	2023	2022
	£	£
Salaries, household staff	87,660	67,469
Salaries, management	35,634	51,594
Staff travel and hospitality	3,473	1,808
Staff costs (see Note 6)	126,767	120,871
Water and Environment Agency	7,017	6,295
Insurance and Council Tax	8,172	7,362
Hospital overheads	15,189	13,657
Repairs and refurbishment	131,293	70,145
Warden alarm maintenance	9,419	1,917
Survey fees	-	397
Garden	2,154	446
Garden equipment	975	391
Hospital maintenance	143,841	73,296
Oil	63,154	51,430
Electricity	4,935	4,550
Provisions	-	177
Residents' amenities	1,660	3,048
Patronal festival and other functions	8,714	607
Cleaning and refuse	2,743	1,572
General running expenses	81,206	61,384
	<u>367,003</u>	<u>269,208</u>

4 Governance costs

	2023	2022
	£	£
Office equipment	485	1,197
Telephone	2,077	2,325
Independent examination	720	720
Accountancy and book-keeping	3,810	3,600
Professional fees	10,069	4,652
Bank charges and interest	(99)	91
Advertising, stationery and postage	1,905	1,826
Donations, subscriptions and training	993	964
Training	231	280
Sundry costs	1,625	1,012
	<u>21,816</u>	<u>16,667</u>

The Hospital of St. John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2023

5 Remuneration of the Trustees

No Trustee received any remuneration in the year (2022 - £nil).

6 Staff costs and numbers

	2023 £	2022 £
Salaries and wages	115,160	108,860
Social security costs	3,706	7,536
Pension costs	4,428	2,667
Staff travel and hospitality	3,473	1,808
	126,767	120,871

No employee received emoluments of more than £60,000

The average weekly number of employees during the year, calculated on a full time equivalent basis, was 6 (2022- 4).

The Charity operates a pension scheme for its employees. Two employees have taken advantage of the scheme. The Charity makes contributions to the scheme

7 Taxation

The Charity is exempt from corporation tax on its charitable activities.

8 Analysis of funds - 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
Income and Endowments				
Donations	-	-	-	-
Charitable Activities	229,754	-	-	229,754
Investments	67,756	-	-	67,756
Other	129	-	-	129
Total	297,639	-	-	297,639
Expenditure on:				
Raising funds	-	-	-	-
Charitable Activities	269,208	-	-	269,208
Other	16,667	-	-	16,667
	285,875	-	-	285,875
Net income and expenditure	11,764	-	-	11,764
Transfers between funds	-	-	-	-
Gains on investments	253,371	-	-	253,371
Net movement in funds	265,135	-	-	265,135

The Hospital of St. John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2023

9 Fixed Assets

	Land and buildings Improvements	Original Endowment	Total
	£	£	£
	244,815	67,417	<u>312,232</u>

The valuation of the land and buildings and improvements in 2022 (for insurance purposes) was £8,350,045.

10 Investments

	2023 £	2022 £
Market value at 1st April 2022	2,844,273	2,640,902
Acquisitions at cost	-	-
Transfer to Lloyds current account	(250,000)	(50,000)
Income reinvested less sale proceeds from disposal	-	-
Gains/(losses) in the year	<u>(113,991)</u>	<u>253,371</u>
Market value at 31st March 2023	<u>2,480,282</u>	<u>2,844,273</u>
Historical cost at 31st March 2023	<u>1,184,559</u>	<u>1,184,559</u>

Investments with a market value of £2,480,282 (2022 - £2,844,273) are held as COIF Charity Funds with CCLA Investment Management Limited.

11 Debtors

	2023 £	2022 £
Amounts owing by residents	(16)	(386)
Accrued income	15,266	16,761
Prepayments	4,010	3,182
	<u>19,260</u>	<u>19,557</u>

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and Accrued Expenses	2,620	1,384
	<u>2,620</u>	<u>1,384</u>

13 Analysis of net assets between funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Capital Funds £	Total Funds £
Tangible fixed assets	-	-	-	312,232	312,232
Investments	2,225,020	259,854	-	-	2,484,874
Current assets	274,236	-	-	-	274,236
Current liabilities	(2,620)	-	-	-	(2,620)
	<u>2,496,636</u>	<u>259,854</u>	<u>-</u>	<u>312,232</u>	<u>3,068,722</u>

The Hospital of St. John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2023

14 Movements in funds

	Balance at 1st April 2022	Incoming resources	Outgoing resources (inc. losses)	Transfers	Balance at 31st March 2023
	£	£	£	£	£
Capital funds					
Permanent capital funds	312,232				312,232
<i>Total capital funds</i>	312,232	-	-	-	312,232
Restricted Funds					
<i>Total restricted Funds</i>	-	-	-	-	-
Designated Funds					
Cyclical maintenance fund	1,778		-	-	1,778
Extraordinary repair fund	255,082		(21,660)	-	233,422
Building and renovation fund	24,654		-	-	24,654
<i>Total designated funds</i>	281,514	-	(21,660)	-	259,854
Unrestricted Funds					
General reserve fund	2,653,601	-	(156,965)	-	2,496,636
	2,653,601	-	(156,965)	-	2,496,636
Total funds	3,247,347	-	(178,624)	-	3,068,722

Purpose of the permanent capital funds

The permanent capital funds represent the original endowment to provide accommodation at the Hospital of St John.

Purpose of designated funds

The cyclical maintenance fund exists to fund ordinary maintenance and repair which occurs at infrequent intervals
The extraordinary repair fund exists to fund repairs or improvements outside the normal scheme of works
The Building and Renovation Fund exists to fund future extensions of the Hospital at the Heytesbury site and the renovation of the existing buildings.

Purpose of Unrestricted Funds

The general reserve fund represents those funds which are unrestricted and not designated for other purposes.

HOSPITAL OF ST JOHN HEYTESBURY

England & Wales - Charity number 200669

Accounts

**THE HOSPITAL OF ST JOHN, HEYTESBURY
TRUSTEES' ANNUAL REPORT
Year Ended 31st March 2022**

PARTICULARS

**Registered Charity No 200669
Almshouse Association Membership No 190**

The Charity was founded in 1449; it was endowed in 1472 and is now governed by a Scheme of the Charity Commission dated 5th January 1989, amended on 8th June 2018.

Trustees holding office during the year and/or prior to the date of this report were:

Revd Trudy Hobson (ex officio)
Revd Robin N Hungerford (ex officio)
Mrs Christine L Sitwell (ex officio)

Co-opted Trustees:

Mr Timothy A Etchells (Chairman of Trustees)
Mr Jonathan Wansey (Vice Chairman from December 2021)
Mr Richard C Southwell QC (retired December 2021)
Mr Antony A M Pinsent
Mr Eric W Gill
Mrs Amanda Cheesley
Mrs Sue Neville
Mr Clive Gibson

Officers:

Colonel P V Budd OBE (Administrator)

Principal Address:

Heytesbury, Warminster, Wiltshire BA12 0HW

Bankers:

Lloyds Bank PLC, Warminster
CCLA

Independent examiners:

Berkeley Hall Marshall Limited, 6 Charlotte Street, Bath

OBJECTIVE

The objective of the Trustees is to administer and manage the property of the Charity in accordance with the Scheme of the Charity Commission, to provide accommodation and services for people in need such as to allow them to live independently in a caring environment.

ORGANISATION

The affairs of the Charity are determined by the Trustees, who receive no remuneration. The ex-officio Trustees are nominated by the Scheme of January 1989 as amended in June 2018. The co-opted Trustees are local competent persons each appointed for a 4-year term by a resolution of the Trustees passed at a special meeting. The Trustees hold quarterly Ordinary meetings; and to allow for the continuous conduct of activities between Ordinary meetings, the Trustees appoint each year, committees from their number to deal with Finance, Maintenance and Insurance, and House matter. These committees may co-opt members of staff of the Charity as appropriate. The committees report to the Ordinary meeting of the Trustees each quarter for confirmation of their actions and recommendations.

The Charity employs the following staff:

Administrator	<i>(part-time, non-resident)</i>
One House Supervisor	<i>(full-time, resident)</i>
One Agency Relief Warden	<i>(when required)</i>
Site Supervisor	<i>(full-time, resident)</i>
Two Domestic Cleaners	<i>(part-time, non-resident)</i>

In addition, the Charity has a non-residential, part-time Chaplains. The Administrator is responsible to the Chairman and the other Trustees. All other staff, apart from the Chaplains, are responsible to the Administrator and through him to the Trustees. The Chaplain is administered by the Administrator and receives spiritual support through a nominated Trustees, currently Revd Robin Hungerford.

The Administrator conducts all the day to day business of the Charity including the financial accounts and handling new applications for residence. Applicants must be over 50 years of age; priority is given to inhabitants of Heytesbury and its surrounding area.

The House Supervisor is on duty from 8 am to 5 pm, Monday to Friday. At all other times, there is no emergency cover for the residents, they are required to dial 999 for assistance. The Charity does not provide any Nursing or Medical Care.

The Site Supervisor keeps the grounds in good order and monitors security on the site. He operates the heating and hot water system and carries out maintenance tasks. The cleaners care for the common areas of the property including the Residents' Hall, Chapel and guest flat.

The Chaplains conduct regular services in the Charity's Chapel and provide pastoral care to the residents.

TRUSTEES

The Reverend Robin Hungerford remained an ex-officio Trustee representing the Chancellor of the Cathedral Church of Salisbury. The Reverend Trudy Hobson became an ex-officio Trustee on 6th December 2019 after being appointed as the Rector to the Ecclesiastical Parish of Heytesbury with Tytherington and Knook. Mrs Christine L Sitwell was appointed as an ex-officio Trustee representing the parish of Heytesbury with Tytherington and Knook on 9th March 2020. Mrs Amanda Cheesley was appointed as a co-opted Trustee also on 9th March 2020. Mr Jonathan Wansey was appointed as a co-opted Trustee on 7th December 2020 and is Vice Chairman and Chair of the House Committee. Mrs Sue Neville was appointed in December 2021 and Mr Clive Gibson in March 2022.

PROPERTY

The Hospital is located in the village of Heytesbury on a site of approximately two acres. There are 37 units of accommodation in total of which two are allocated as a residence for the Site Supervisor and House Supervisor, one is set aside as a Guest flat for the use of Residents' visitors and one as the Office for the Administrator. Of the 33 Almshouses, some are for single occupancy, some are suitable for single or double and some are exclusively for double occupancy. The accommodation is contained in several buildings ranging from a Georgian Grade 2 Listed building to blocks of flats and bungalows constructed between 1970 and 1976. In addition, there is a Chapel, a Residents' Hall with a kitchen for communal use and laundry for use by all Residents.

REVIEW OF ACTIVITIES

At the start of the year, there were three vacant properties and two at the end of the year. Both empty properties have been allocated and are awaiting occupation. Resident numbers were 38 at the start and 37 at the end of the period. A steady flow of enquiries, leading to applications resulted in an occupancy rate during the year of 95.4% being achieved. The charity's policy is to maintain the Almshouses at standards appropriate to today's expectations and during the year one property was completely renovated with a second due to be renovated in May 2022. The difficulties caused by Covid in the 2020-1 reporting year have not significantly impeded resident interviewing or maintenance work in the last year.

The resident staff continue to work tirelessly to ensure the safety and security of the residents, maintaining a clean environment in the communal areas and liaising with others for the provision of shopping, prescriptions and a host of other needs. With the appointment of the new Administrator, there has been a focus in reviewing procedures and updating policies.

The pastoral care of the residents is taken care of by a part-time chaplain and the pattern of services and pastoral support has not been significantly impeded by Covid restrictions.

The Patronal Festival was delayed until November 2021 and the Carol Service in December 2021 was sadly conducted without the local school choir due to COVID restrictions. The Social Committee has started to become active in the later stages of the year as residents feel more confident about gathering. Coffee meetings are not firmly re-established and event planning is underway.

St. John's sets out to offer independent living in a supported environment, encouraging residents to help one another and join together in activities if they wish.

CHAPLAINS

The Reverend David Walters has undertaken all chaplaincy duties during the year. When permitted to do he has conducted services weekly on Wednesdays and Sundays and provided pastoral care to all residents. The Trustees are now actively recruiting a new chaplain as David nears retirement.

STAFF

Colonel Paul Budd OBE was appointed Administrator in November 2021 following the retirement of Commander Ian Richards.

Mr Michael Mee continues to do an excellent job as Site Supervisor, monitoring security on the site and in charge of all routine maintenance under the supervision of the Administrator. He takes sole charge of the gardens, with advice from one of the Trustees.

Mrs Helen Johnson continues as an outstanding House Supervisor acting as a 'very good neighbour' to all residents. Mrs Johnson works from 8 am to 5 pm on Monday to Friday.

SPECIAL RESTRICTIONS

The Scheme of the Charity Commissioners which governs the Charity imposes certain restrictions which impact the organisation and operation of the Charity. These include that residents must be at least 50 years old and that residents must not be absent for more than 42 nights in any year.

RISK MANAGEMENT

The Trustees have examined the major strategic, business and operational risks that the Charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

CAPITAL FUNDS and RESERVES POLICY

The Charity's capital on 31st March 2022 amounted to £3,247,347.

The Cyclical Maintenance Fund (CMF) is established under the Scheme for funding those items of ordinary repair and maintenance of the Hospital which recur at infrequent intervals.

The Extraordinary Repair Fund (ERF) is a Designated Reserve Fund for future major expenditures.

The Building and Renovation Fund was established in February 1999. Its function is to accumulate money for the construction of new buildings on the Heytesbury site or such other purposes for the improvement of the Charity's buildings as the Trustees may properly decide.

The General Reserve Fund is an Unrestricted Fund and is used for the day to day income and expenditure incurred in the operation of the Hospital.

The reserves policy and long term financial strategy are to ensure that St John's has adequate reserves to meet any requirement during financially challenging periods. The ERF, the CMF and the Building and Renovation Fund are all designated funds. Together with the General Reserve Fund, they form part of the reserves valued on 31st March 2022 at £2,936,141.

INVESTMENTS

The Charity's investments are held as Common Investment Funds (COIF) with CCLA Investment Management. The market value of the investments with CCLA stood at £2,844,273 on 31st March 2022 (2021 - £2,640,902).

INCOME and EXPENDITURE

The Charity's income during the year amounted to £297,639 and was derived as to £67,756 from interest earned by the investment portfolio and as to £229,883 from monies provided by the residents of the Almshouse units by way of weekly maintenance charges, other contributions for water, heating, sewage and small charges for garages and other incidental income. There were no fundraising activities. Expenditure amounted to £285,875, all related to the running of the Charity.

ASSETS


The principal asset of the Charity, apart from its investment portfolio, is its freehold property consisting of its buildings and site at Heytesbury. The book value of the property is £312,232. The site is entirely used for Almshouse purposes. There are no investment properties. A professional replacement cost valuation for insurance purposes was carried out in 2011, for £6,760,000. The buildings on the site are currently insured for a total of £8,350,045.

FINANCIAL POSITION

The Charity's financial position is sound and all Funds are adequate to meet any foreseeable demands that may be made on them. A Quinquennial Survey delayed due to Covid is due in the Summer of 2022 and this will identify the 1-10 year needs for major maintenance works. To meet the additional expenditure funds from the ERF have been drawn upon.

There are no significant financial obligations outstanding. The Charity is not dependent at all upon the support of any individuals, corporations or classes of donors. The valuation of Invested assets with CCLA at the end of the financial year has resulted in an improved balance sheet. No unusual financial events or changes in the asset base have taken place between the balance sheet date and the date of this report.

Approved by the trustees on 26 SEPTEMBER 2022 and signed on their behalf by:


T A Etchells
Chairman of Trustees

Independent Examiner's Report to the Trustees of The Hospital of St John, Heytesbury

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 7 to 13.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

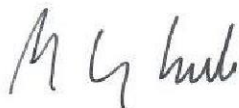
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Matthew Small
FCA
Berkeley Hall Marshall Limited
6 Charlotte Street
Bath
BA1 2NE

Date: 27/9/2022

The Hospital of St. John, Heytesbury
Statement of Financial Activities (including Income & Expenditure Account)
for the year ended 31st March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £ Note 8	Total 2021 £
Income and endowments from:						
Charitable activities	2	229,754	-	-	229,754	199,521
Investments		67,756	-	-	67,756	66,750
Other		129	-	-	129	60
Total		297,639	-	-	297,639	266,331
Expenditure on:						
Charitable activities	3	269,208	-	-	269,208	295,289
Other (including governance costs)	4	16,667	-	-	16,667	13,424
Total		285,875	-	-	285,875	308,713
Net income (expenditure)		11,764	-	-	11,764	42,382
Transfers between funds	14	11,764	-	-	11,764	42,382
Other recognised gains or losses Gains/(losses) on investment assets	10	253,371	-	-	253,371	525,939
Net movements in funds		265,135	-	-	265,135	483,557
Reconciliation of funds						
Total funds brought forward		2,669,980	-	312,232	2,982,212	2,498,655
Total funds carried forward	14	2,936,141	-	312,232	3,247,347	2,982,212

The Statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

**The Hospital of St. John, Heytesbury
Balance Sheet at 31st March 2022**

	Note	2022 £	2021 £
Fixed assets			
Land and Buildings	9	312,232	312,232
Investments	10	2,844,273	2,640,902
		<u>3,156,505</u>	<u>2,953,134</u>
Current assets			
Debtors	11	19,557	3,485
Cash at bank & in hand		72,669	27,735
		<u>92,226</u>	<u>31,220</u>
Creditors: amounts falling due within one year	12	1,384	2,142
Net current assets / liabilities		<u>90,842</u>	<u>29,078</u>
Total net assets	13	<u><u>3,247,347</u></u>	<u><u>2,982,212</u></u>
Funds			
Capital funds	14	312,232	312,232
Restricted funds	14	0	0
Unrestricted funds			
Designated funds	14	281,514	330,407
General funds	14	2,653,601	2,339,573
		<u>3,247,347</u>	<u>2,982,212</u>

The financial statements were approved by the Board of Trustees on 26/09/22 and were signed on its behalf by:



T. Etchells
Chairman of the Trustees

The Hospital of St. John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2022

1 Accounting policies

a Basis of accounting

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

b Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Hospital of St John.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or the terms of the Charity Commission Scheme.

The permanent capital fund represents the original endowment to provide accommodation at The Hospital St John.

c Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be determined with reasonable accuracy. The following specific policies are applied to particular categories of income:

Contributions from residents are recognised in the period in which they are received.

Investment and interest income is recognised in the period in which the Charity is entitled to receipt.

d Resources expended

Expenditure is recognised on an accrual basis as the liability is incurred, and includes any VAT that cannot be recovered:

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis as set out in notes 3 and 4.

e Investments

Investments held are included at the closing mid-market value at the balance sheet date. Any gain or loss is taken to the Statement of Financial Activities.

f Fixed Assets

The Hospital of St. John has been constructed over many centuries and there is no record of original cost and no value is attributed thereto in the books of the Charity. The housing property cost relates to improvements carried out in the latter part of the 20th Century funded by the Charity's own resources. Depreciation is not charged on the housing land and buildings as the residual value is considered to be higher than the carrying value.

Purchases of other minor assets are written off in the year of purchase.

The Hospital of St. John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2022

2 Charitable Activities - Income

	2022	2021
	£	£
Accommodation	185,909	160,098
Heating and laundry	40,295	36,073
Use of guest room	50	0
Use of garages	3,500	3,350
	<u>229,754</u>	<u>199,521</u>

3 Charitable activities - Expenses

	2022	2021
	£	£
Salaries, household staff	67,469	70,076
Salaries, management	51,594	29,064
Staff travel and hospitality	1,808	777
Staff costs (see Note 6)	<u>120,871</u>	<u>99,917</u>
Water and Environment Agency	6,295	5,014
Insurance and Council Tax	<u>7,362</u>	<u>9,239</u>
Hospital overheads	<u>13,657</u>	<u>14,253</u>
Repairs and refurbishment	70,145	140,610
Warden alarm maintenance	1,917	1,033
Survey fees	397	1,795
Garden	446	58
Garden equipment	<u>391</u>	<u>326</u>
Hospital maintenance	<u>73,296</u>	<u>143,822</u>
Oil	51,430	28,719
Electricity	4,550	5,125
Provisions	177	116
Residents' amenities	3,048	1,041
Patronal festival and other functions	607	326
Cleaning and refuse	1,572	1,970
	<u>269,208</u>	<u>295,289</u>

4 Other costs

	2022	2021
	£	£
Office equipment	1,197	581
Telephone	2,325	2,192
Independent examination	720	720
Accountancy and book-keeping	3,600	3,600
Professional fees	4,652	3,631
Bank charges and interest	91	93
Advertising, stationery and postage	1,826	95
Donations, subscriptions and training	964	1,460
Training	280	0
Sundry costs	1,012	1,052
	<u>16,667</u>	<u>13,424</u>

The Hospital of St. John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2022

5 Remuneration of the Trustees

No Trustee received any remuneration in the year (2021 - £nil).

6 Staff costs and numbers

	2022	2021
	£	£
Salaries and wages	108,860	92,981
Social security costs	7,536	3,284
Pension Costs	2,667	2,875
Staff travel and hospitality	1,808	777
	<u>120,871</u>	<u>99,917</u>

No employee received emoluments of more than £60,000

The average weekly number of employees during the year, calculated on a full time equivalent basis, was 4 (2021- 4).

The Charity operates a pension scheme for its employees. Three employees have taken advantage of the scheme. The Charity makes contributions to the scheme

7 Taxation

The charity is exempt from corporation tax on its charitable activities.

8 Analysis of funds - 2021

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
Income and Endowments				
Donations	0	0	0	0
Charitable Activities	199,521	0	0	199,521
Investments	66,750	0	0	66,750
Other	60	0	0	60
Total	<u>266,331</u>	<u>0</u>	<u>0</u>	<u>266,331</u>
				0
Expenditure on:				0
Raising funds	0	0	0	0
Charitable Activities	308,713	0	0	308,713
Other	0	0	0	0
	308,713	0	0	308,713
Net income and expenditure	<u>(42,382)</u>	<u>0</u>	<u>0</u>	<u>(42,382)</u>
Transfers between funds	0	0	0	0
Gains/(losses on investments)	525,939	0	0	(525,939)
Net movement in funds	<u>483,557</u>	<u>0</u>	<u>0</u>	<u>483,557</u>

The Hospital of St. John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2022

9 Fixed Assets

	Land and buildings Improvements	Original Endowment	Total
	£	£	£
	244,815	67,417	312,232

The valuation of the land and buildings and improvements in 2022 (for insurance purposes) was £8,350,045.

10 Investments

	2022 £	2021 £
Market value at 1st April 2021	2,640,902	2,164,963
Acquisitions at cost	0	-
Transfer to Lloyds current account	(50,000)	(50,000)
Income reinvested less sale proceeds from disposal	0	0
Gains/(losses) in the year	253,371	525,939
Market value at 31st March 2022	<u>2,844,273</u>	<u>2,640,902</u>
Historical cost at 31st March 2022	<u>1,184,559</u>	<u>1,184,559</u>

Investments with a market value of £2,844,273 (2021 - £2,640,902) are held as COIF Charity Funds with CCLA Investment Management Limited.

11 Debtors

	2022 £	2021 £
Amounts owing by residents	(386)	224
Accrued income	16,761	0
Prepayments	3,182	3,261
	<u>19,557</u>	<u>3,485</u>

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Creditors	0	690
Accruals and Accrued Expenses	1,384	1,452
	<u>1,384</u>	<u>2,142</u>

13 Analysis of net assets between funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Capital Funds £	Total Funds £
Tangible fixed assets	0	0	0	312,232	312,232
Investments	2,635,428	281,514	0	0	2,916,942
Current assets	19,557	0	0	0	19,557
Current liabilities	(1,384)	0	0	0	(1,384)
	<u>2,653,601</u>	<u>281,514</u>	<u>0</u>	<u>312,232</u>	<u>3,247,347</u>

The Hospital of St. John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2022

14 Movements in funds

	Balance at 1st April 2021	Incoming resources	Outgoing resources (inc. losses)	Transfers	Balance at 31st March 2022
	£	£	£	£	£
Capital funds					
Permanent capital funds	312,232				312,232
<i>Total capital funds</i>	<u>312,232</u>	0	0	0	<u>312,232</u>
Restricted Funds	0	0	0	0	0
Designated Funds					
Cyclical maintenance fund	1,778		0	0	1,778
Extraordinary repair fund	303,975		(48,893)	0	255,082
Building and renovation fund	24,654		-	0	24,654
<i>Total designated funds</i>	<u>330,407 -</u>		<u>(48,893)</u>	0	<u>281,514</u>
Unrestricted Funds					
General reserve fund	2,339,573	314,028	0	0	2,653,601
	<u>2,339,573</u>	<u>314,028</u>	0	0	<u>2,653,601</u>
Total funds	<u>2,982,212</u>	<u>315,054</u>	<u>(48,893)</u>	0	<u>3,247,347</u>

Purpose of the permanent capital funds

The permanent capital funds represent the original endowment to provide accommodation at the Hospital of St John

Purpose of designated funds

The cyclical maintenance fund exists to fund ordinary maintenance and repair which occurs at infrequent intervals

The extraordinary repair fund exists to fund repairs or improvements outside the normal scheme of works

The Building and Renovation Fund exists to fund future extensions of the Hospital at the Heytesbury site and the renovation of the existing buildings.

Purpose of Unrestricted Funds

The general reserve fund represents those funds which are unrestricted and not designated for other purposes.

HOSPITAL OF ST JOHN HEYTESBURY

England & Wales - Charity number 200669

Accounts

**THE HOSPITAL OF ST JOHN, HEYTESBURY
TRUSTEES' ANNUAL REPORT
Year Ended 31st March 2021**

PARTICULARS

**Registered Charity No 200669
Almshouse Association Membership No 190**

The Charity was founded in 1449; it was endowed in 1472 and is now governed by a Scheme of the Charity Commission dated 5th January 1989, amended on 8th June 2018.

Trustees holding office during the year and/or prior to the date of this report were:

Revd Trudy Hobson (ex officio)
Revd Robin N Hungerford (ex officio)
Mrs Christine L Sitwell (ex officio)

Co-opted Trustees:

Mr Timothy A Etchells (Chairman of Trustees)
Mr Richard C Southwell QC (Vice Chairman of Trustees)
Mr Ian D Garthwaite (Retired 31 March 2021)
Mrs Elizabeth J Pottow (Retired 31 March 2021)
Mr Antony A M Pinsent
Mr Eric W Gill
Mrs A Cheesley
Mr J Wansey (Appointed 7 December 2020)
Mrs A Twinn (Retired 21 September 2020)

Officers:

Commander I S H Richards (Clerk & Administrator)

Principal Address:

Heytesbury, Warminster, Wiltshire BA12 0HW

Bankers:

Lloyds Bank PLC, Warminster
The COIF Charity Funds, London

Independent examiners:

Berkeley Hall Marshall Limited, 6 Charlotte Street, Bath

OBJECTIVE

The objective of the Trustees is to administer and manage the property of the Charity in accordance with the Scheme of the Charity Commission, to provide accommodation and services for people in need such as to allow them to live independently in a sheltered environment.

ORGANISATION

The affairs of the Charity are determined by the Trustees, who receive no remuneration. The ex-officio Trustees are nominated by the Scheme of January 1989 as amended in June 2018. The co-opted Trustees are local competent persons each appointed for a 4 year term by resolution of the Trustees passed at a special meeting. The Trustees hold quarterly Ordinary meetings; and to allow for the continuous conduct of activities between Ordinary meetings, the Trustees appoint each year, committees from their number to deal with Finance, Maintenance and Insurance, and House matters. These committees may co-opt members of staff of the Charity as appropriate. The committees report to the Ordinary meeting of the Trustees each quarter for confirmation of their actions and recommendations.

The Charity employs the following staff:

One Clerk and Administrator	<i>(part-time, non-resident)</i>
One House Supervisor	<i>(full-time, resident)</i>
One Agency Relief Warden	<i>(when required)</i>
Site Supervisor	<i>(full-time, resident)</i>
Two Domestic Cleaners	<i>(part-time, non-resident)</i>

In addition the Charity has appointed two non-resident Chaplains. The Clerk and Administrator is responsible to the Chairman and the other Trustees. All other staff, apart from the Chaplains, are responsible to the Administrator and through him to the Trustees.

The Administrator conducts all the day to day business of the Charity including the financial accounts and handling new applications for residence. Applicants must be over 50 years of age; priority is given to inhabitants of Heytesbury and its surrounding area.

The House Supervisor is on duty from 8am to 5pm, Monday to Friday. At all other times there is no emergency cover for the residents, they are required to dial 999 for assistance. The Charity does not provide any Nursing or Medical Care.

The Site Supervisor keeps the grounds in good order and monitors security on the site. He operates the heating and hot water system and carries out maintenance tasks. The cleaners care for the common areas of the property including the Residents' Hall, Chapel and guest flat.

The Chaplains conduct regular services in the Charity's Chapel and provide pastoral care to the residents.

TRUSTEES

The Reverend Robin Hungerford remained an ex-officio Trustee representing the Chancellor of the Cathedral Church of Salisbury. The Reverend Trudy Hobson became an ex-officio Trustee on 6th December 2019 after being appointed as the Rector to the Ecclesiastical Parish of Heytesbury with Tytherington and Knook. Mrs Christine L Sitwell was appointed as an ex-officio Trustee representing the parish of Heytesbury with Tytherington and Knook on 9th March 2020. Mrs Amanda Cheesley was appointed as a co-opted Trustee also on 9th March 2020. Mrs Anne Twinn retired as a co-opted Trustee on 21st September 2020. Mr Jonathan Wansey was appointed as a co-opted Trustee on 7th December 2020. Mr Ian Garthwaite and Mrs Elizabeth Pottow retired as a co-opted Trustee on 31st March 2021.

PROPERTY

The Hospital is located in the village of Heytesbury on a site of approximately two acres. There are 37 units of accommodation in total of which two are allocated as residences for the Site Supervisor and House Supervisor, one is set aside as a Guest flat for the use of Residents' visitors and one as the Office for the Administrator. Of the 33 Almshouses some are for single occupancy, some are suitable for single or double and some exclusively for double occupancy. The accommodation is contained in several buildings ranging from a Georgian Grade 2 Listed building to blocks of flats and bungalows constructed between 1970 and 1976. In addition there is a Chapel, a Residents' Hall with kitchen for communal use and a laundry for use by all Residents.

REVIEW OF ACTIVITIES

At the start of the year there were five vacant properties and three at the end of the year. Resident numbers were 36 at the start and 38 at the end of the period. A steady flow of enquiries, leading to applications resulted in an occupancy rate during the year of 86% being achieved. The charity's policy is to maintain the Almshouses at standards appropriate to today's expectations. Properties vacant at the beginning of the year required refurbishment, but during the Covid-19 pandemic this work was delayed due to the inability of tradesmen to work on site and subsequent delays in the supply of materials and equipment. This inevitably led to delays in properties being available. Covid also presented problems in that applicants could not be interviewed until restrictions allowed; but nevertheless some were achieved enabling some applicants to take up residence in late 2020 and the beginning of 2021.

The resident staff worked tirelessly throughout the pandemic to ensure the safety and security of the residents, maintaining a clean environment in the communal areas and liaising with others for the provision of shopping, prescriptions and a host of other needs.

The pastoral care of the residents is taken care of by the two appointed chaplains on a rota basis when possible during the pandemic but their activities were inevitably affected by national restrictions.

Unfortunately the Patronal Festival on 24th June 2020 and the Carol Service in December 2020 were both cancelled due to COVID restrictions.

St. John's sets out to offer independent living in a sheltered environment, encouraging residents to help one another and join together in activities if they wish. The residents' ability to organise monthly coffee mornings and other activities throughout the year has been impeded by Covid-19.

CHAPLAINS

The Reverend David Walters and the Reverend Russell C. Chamberlain were the Chaplains. When permitted to do so they conducted services weekly on Wednesdays and Sundays and provided pastoral care to all residents. (Rev Chamberlain retired on 31st July 2020.) In September 2020 a new Chaplain, The Reverend Everton McLeod, was appointed; but he retired on the 31st March 2021 for personal reasons. The Trustees are now considering the future requirements of the Charity to meet this aspect of service provided to residents.

STAFF

Commander Ian Richards continues as the Administrator and Clerk to the Trustees.

Mr Michael Mee continues to do an excellent job as Site Supervisor, monitoring security on the site and in charge of all routine maintenance under the supervision of the Administrator. He takes sole charge of the gardens, with advice from one of the Trustees.

Mrs Helen Johnson continues as an outstanding House Supervisor acting as a 'very good neighbour' to all residents. Now working as the resident House Supervisor Mrs Johnson works from 8am to 5pm on Monday to Friday.

SPECIAL RESTRICTIONS

The Scheme of the Charity Commissioners which governs the Charity imposes certain restrictions which impact on the organisation and operation of the Charity. These include that residents must be at least 50 years old and that residents must not be absent for more than 42 nights in any year.

RISK MANAGEMENT

The Trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

CAPITAL FUNDS and RESERVES POLICY

The Charity's capital on 31st March 2021 amounted to £2,982,212.

The Cyclical Maintenance Fund (CMF) is established under the Scheme for funding those items of ordinary repair and maintenance of the Hospital which recur at infrequent intervals.

The Extraordinary Repair Fund (ERF) is a Designated Reserve Fund for future major expenditure.

The Building and Renovation Fund was established in February 1999. Its function is to accumulate money for the construction of new buildings on the Heytesbury site or such other purposes for the improvement of the Charity's buildings as the Trustees may properly decide.

The General Reserve Fund is an Unrestricted Fund and is used for the day to day income and expenditure incurred in the operation of the Hospital.

The reserves policy and long term financial strategy is to ensure that St John's has adequate reserves to meet any requirement during financially challenging periods of time. The ERF, the CMF and the Building and Renovation Fund are all designated funds. Together with the General Reserve Fund they form part of the reserves valued at 31st March 2021 at £2,982,212.

INVESTMENTS

The Charity's investments are held as Common Investment Funds (COIF) with CCLA Investment Management. The market value of the investments with CCLA stood at £2,640,902 on 31st March 2021 (2020 - £2,164,963).

INCOME and EXPENDITURE

The Charity's income during the year amounted to £266,331 and was derived as to £66,750 from interest earned by the investment portfolio and as to £199,581 from monies provided by the residents of the Almshouse units by way of weekly maintenance charges, other contributions for water, heating, sewage and small charges for garages and other incidental income. There were no fund raising activities. Expenditure amounted to £308,713, all related to the running of the Charity; administration expenditure of £13,424 was included in this total.

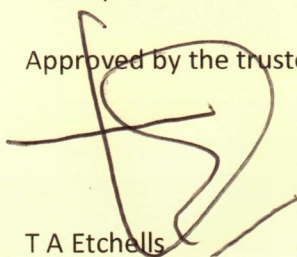
ASSETS

The principal asset of the Charity, apart from its investment portfolio, is its freehold property consisting of its buildings and site at Heytesbury. The book value of the property is £312,232. The site is entirely used for Almshouse purposes. There are no investment properties. A professional replacement cost valuation for insurance purposes was carried out in 2011, in the sum of £6,760,000. The buildings on the site are currently insured for a total of £8,350,045.

FINANCIAL POSITION

The Charity's financial position is sound and all Funds are adequate to meet any foreseeable demands that may be made on them. However, due to the Covid-19 pandemic and the restrictions imposed there has been a loss of income specifically from Weekly Maintenance Charges. This together with the need to ensure that properties and facilities were repaired and renovated, as identified above, has led to a deficit at the end of the financial year. To meet the additional expenditure assets (largely from the ERF) have been drawn upon. It is anticipated that in the coming year the situation will improve. There are no significant financial obligations outstanding. The Charity is not dependent at all upon the support of any individuals, corporations or classes of donors. The valuation of Invested assets with CCLA at the end of the financial year has resulted in an improved balance sheet. No unusual financial events or changes in the asset base have taken place between the balance sheet date and the date of this report.

Approved by the trustees on 6th September 2021 and signed on their behalf by:



T A Etchells
Chairman of Trustees

Independent Examiner's Report to the Trustees of The Hospital of St John, Heytesbury

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 7 to 13.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

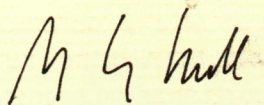
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Matthew Small
FCA
Berkeley Hall Marshall Limited
6 Charlotte Street
Bath
BA1 2NE

8 September 2021

The Hospital of St John, Heytesbury
Statement of Financial Activities
[including Income and Expenditure Account]
for the year ended 31st March 2021

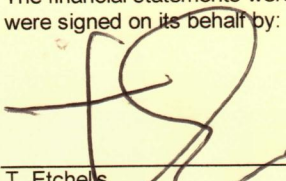
	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £ Note 8	Total 2020 £
Income and endowments from:						
Donations and Legacies		-	-	-	-	30
Charitable activities	2	199,521	-	-	199,521	217,642
Investments		66,750	-	-	66,750	65,312
Other		60	-	-	60	103
Total		266,331	-	-	266,331	283,087
Expenditure on:						
Charitable activities	3	295,289	-	-	295,289	264,878
Other	4	13,424	-	-	13,424	11,566
Total		308,713	-	-	308,713	276,444
Net (expenditure)/income		42,382	-	-	28,958	6,643
Transfers between funds						
		-	-	-	-	-
		42,382	-	-	42,382	6,643
Other recognised gains or losses						
Gains /(losses) on investment assets	10	525,939	-	-	525,939	26,168
Net movements in funds		483,557	-	-	483,557	19,525
Reconciliation of funds						
Total funds brought forward		2,186,423	-	312,232	2,498,655	2,518,180
Total funds carried forward	14	2,669,980	-	312,232	2,982,212	2,498,655

The Statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

**The Hospital of St John, Heytesbury
Balance sheet at 31st March 2021**

	Note	2021 £	2020 £
Fixed assets			
Land and Buildings	9	312,232	312,232
Investments	10	2,640,902	2,164,963
		<u>2,953,134</u>	<u>2,477,195</u>
Current assets			
Debtors	11	3,485	18,064
Cash at bank & in hand		27,735	68,796
		<u>31,220</u>	<u>86,860</u>
Creditors: amounts falling due within one year	12	2,142	65,400
Net current assets / liabilities		<u>29,078</u>	<u>21,460</u>
Total net assets	13	<u><u>2,982,212</u></u>	<u><u>2,498,655</u></u>
Funds			
Capital funds	14	312,232	312,232
Restricted funds	14	0	0
Unrestricted funds			
Designated funds	14	330,407	309,006
General funds	14	2,339,573	1,877,417
		<u>2,982,212</u>	<u>2,498,655</u>

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:



 T. Etchells
 Chairman of the Trustees

The Hospital of St John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2021

1 Accounting policies

a Basis of accounting

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Hospital of St John.

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Restricted funds are subject to restrictions on their expenditure imposed by the donor or the terms of the Charity Commission Scheme.

The permanent capital fund represents the original endowment to provide accommodation at The Hospital St John.

c Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be determined with reasonable accuracy. The following specific policies are applied to particular categories of income:

Contributions from residents are recognised in the period in which they are received.

Investment and interest income is recognised in the period in which the Charity is entitled to receipt.

d Resources expended

Expenditure is recognised on an accrual basis as the liability is incurred, and includes any VAT that cannot be recovered:

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; other are apportioned on an appropriate basis as set out in notes 3 and 4.

e Investments

Investments held are included at the closing mid-market value at the balance sheet date. Any gain or loss is taken to the Statement of Financial Activities.

f Fixed Assets

The Hospital of St. John has been constructed over many centuries and there is no record of original cost and no value is attributed thereto in the books of the Charity. The housing property cost relates to improvements carried out in the latter part of the 20th Century funded by the Charity's own resources. Depreciation is not charged on the housing land and buildings as the residual value is considered to be higher than the carrying value.

Purchases of other minor assets are written off in the year of purchase.

The Hospital of St John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2021

2 Contributions from residents

	2021 £	2020 £
Accommodation	160,098	175,583
Heating and laundry	36,073	37,484
Use of guest room	-	1,375
Use of garages	3,350	3,200
	<u>199,521</u>	<u>217,642</u>

3 Charitable activities

	2021 £	2020 £
Salaries, household staff	70,076	60,180
Salaries, management	29,064	29,581
Staff travel and hospitality	777	1,777
Staff costs (see Note 6)	<u>99,917</u>	<u>91,538</u>
Water and Environment Agency	5,014	8,703
Insurance and Council Tax	<u>9,239</u>	<u>6,608</u>
Hospital overheads	14,253	15,311
Repairs and refurbishment	140,610	85,245
Warden alarm maintenance	1,033	24,209
Survey fees	1,795	0
Garden	58	87
Garden equipment	326	565
Hospital maintenance	<u>143,822</u>	<u>110,106</u>
Oil	28,719	39,012
Electricity	5,125	5,018
Provisions	116	0
Residents' amenities	1,041	65
Patronal festival and other functions	326	427
Cleaning and refuse	<u>1,970</u>	<u>3,401</u>
General running expenses	37,297	47,923
	<u>295,289</u>	<u>264,878</u>

4 Other costs

	2021 £	2020 £
Office equipment	581	570
Telephone	2,192	2,126
Independent examination	720	720
Accountancy and book-keeping	3,600	3,600
Professional fees	3,631	630
Bank charges and interest	93	105
Advertising, stationery and postage	95	768
Donations, subscriptions and training	1,460	2,030
Sundry costs	1,052	1,017
	<u>13,424</u>	<u>11,566</u>

The Hospital of St John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2021

5 Remuneration of the Trustees

No Trustee received any remuneration in the year (2020 - £nil).

6 Staff costs and numbers

	2021 £	2020 £
Salaries and wages	92,981	83,176
Social security costs	3,284	3,480
Pension Costs	2,875	3,105
Staff travel and hospitality	777	1,777
	99,917	91,538

No employee received emoluments of more than £60,000

The average weekly number of employees during the year, calculated on a full time equivalent basis, was 4 (2020- 4).

The Charity operates a pension scheme for its employees. Three employees have taken advantage of the scheme. The Charity makes contributions to the scheme

7 Taxation

The charity is exempt from corporation tax on its charitable activities.

8 Analysis of funds - 2020

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
Income and Endowments				
Donations	30	-	-	30
Charitable Activities	217,642	-	-	217,642
Investments	65,312	-	-	65,312
Other	103	-	-	103
	-	-	-	-
Total	283,087	-	-	283,087
Expenditure on:				
Raising funds	-	-	-	-
Charitable Activities	271,444	5,000	-	276,444
Other	-	-	-	-
	-	-	-	-
	271,444	5,000	-	276,444
	-	-	-	-
Net income and expenditure	11,643	- 5,000	-	6,643
Transfers between funds	-	-	-	-
	-	-	-	-
Losses on investments	- 26,168	-	-	- 26,168
Net movement in funds	- 14,525	- 5,000	-	- 19,525

The Hospital of St John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2021

9	Fixed Assets	Land and buildings £	Improvements £	Total £
		244,815	67,417	<u>312,232</u>

The valuation of the land and buildings and improvements in 2021 (for insurance purposes) was £8,350,045.

10	Investments	2021 £	2020 £
	Market value at 1st April 2020	2,164,963	2,201,131
	Transfer to Lloyds current account	-50,000	-10,000
	Gains/(-)losses in the year	525,939	-26,168
	Market value at 31st March 2021	<u>2,640,902</u>	<u>2,164,963</u>
	Historical cost at 31st March 2020	<u>1,184,559</u>	<u>1,184,559</u>

Investments with a market value of £2,640,902 (2020 - £2,164,963) are held as COIF Charity Funds with CCLA Investment Management Limited.

11	Debtors	2021 £	2020 £
	Amounts owing by residents	224	-1802
	Accrued income	0	16,573
	Prepayments	3,261	3,293
		<u>3,485</u>	<u>18,064</u>

12	Creditors: amounts falling due within one year	2021 £	2020 £
	Creditors	690	15,400
	Accruals and accrued expenses	1,452	50,000
		<u>2,142</u>	<u>65,400</u>

13	Analysis of net assets between funds	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Capital Funds £	Total Funds £
	Tangible fixed assets	-	-	-	312,232	312,232
	Investments	2,338,230	330,407	-	-	2,668,637
	Current assets	3,485	-	-	-	3,485
	Current liabilities	-2,142	-	-	-	-2,142
		<u>2,339,573</u>	<u>330,407</u>	<u>-</u>	<u>312,232</u>	<u>2,982,212</u>

The Hospital of St John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2021

14 Movements in funds

	Balance at 1st April 2020	Incoming resources	Outgoing resources (inc. losses)	Transfers	Balance at 31st March 2021
	£	£	£	£	£
Capital funds					
Permanent capital funds	312,232				312,232
<i>Total capital funds</i>	<u>312,232</u>	-	-	-	<u>312,232</u>
Restricted Funds					
<i>Total restricted Funds</i>	<u>0</u>	-	0	-	<u>-</u>
Designated Funds					
Cyclical maintenance fund	1,776	2	-	-	1,778
Extraordinary repair fund	286,758	67,217	-50,000	-	303,975
Building and renovation fund	20,472	4,182	0	-	24,654
<i>Total designated funds</i>	<u>309,006</u>	<u>71,401</u>	<u>-50,000</u>	-	<u>330,407</u>
Unrestricted Funds					
General reserve fund	1,877,417	720,869	-258,713	-	2,339,573
	<u>1,877,417</u>	<u>720,869</u>	<u>-258,713</u>	-	<u>2,339,573</u>
Total funds	<u>2,498,655</u>	<u>792,270</u>	<u>-308,713</u>	-	<u>2,982,212</u>

Purpose of the permanent capital funds

The permanent capital funds represent the original endowment to provide accommodation at the Hospital of St John

Purpose of the restricted funds

Restricted funds are those where the donor has put restrictions on the monies given as to the purpose to which it may be spent. The charity currently has no funds of this nature.

Purpose of designated funds

The cyclical maintenance fund exists to fund ordinary maintenance and repair which occurs at infrequent intervals
The extraordinary repair fund exists to fund repairs or improvements outside the normal scheme of works
The Building and Renovation Fund exists to fund future extensions of the Hospital at the Heytesbury site and the renovation of the existing buildings.

Purpose of Unrestricted Funds

The general reserve fund represents those funds which are unrestricted and not designated for other purposes.