

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 thwo 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 duringthe 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

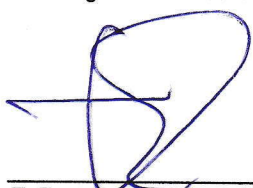
	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2023 £ Note 8	Total 2022 £
Income and endowments from:						
Charitable activities	2	244,329	-	-	244,329	229,754
Investments		63,264	-	-	63,264	67,756
Other		12,000	-	-	12,000	129
Total		319,593	-	-	319,593	297,639
Expenditure on:						
Charitable 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><u>3,068,722</u></u>	<u><u>3,247,347</u></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
	<u>126,767</u>	<u>120,871</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 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.