

**THE HOSPITAL OF ST JOHN, HEYTESBURY**  
**TRUSTEES' ANNUAL REPORT**  
**Year Ended 31<sup>st</sup> 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 5<sup>th</sup> January 1989, amended on 8<sup>th</sup> 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 9<sup>th</sup> March 2020. Mrs Amanda Cheesley was appointed as a co-opted Trustee also on 9<sup>th</sup> March 2020. Mr Jonathan Wansey was appointed as a co-opted Trustee on 7<sup>th</sup> 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 551<sup>st</sup> year and took place on 23<sup>rd</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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**

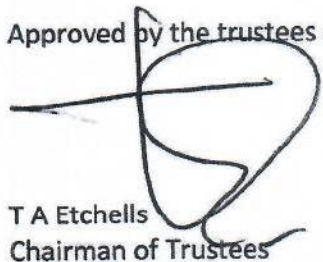
The principal asset of the Charity, apart from its investment portfolio, is its freehold property consisting of its buildings and site at Heytesbury. The book value of the property remained £312,232. The site is entirely used for Almshouse purposes. There are no investment properties. The buildings on 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 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 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 L 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
<b>Income and endowments from:</b>						
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
<b>Total</b>		<b>336,616</b>	<b>0</b>	<b>0</b>	<b>336,616</b>	<b>319,593</b>
<b>Expenditure on:</b>						
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
<b>Total</b>		<b>440,800</b>	<b>0</b>	<b>0</b>	<b>440,800</b>	<b>388,819</b>
<b>Net income (expenditure)</b>		<b>(104,184)</b>	<b>0</b>	<b>0</b>	<b>(104,184)</b>	<b>(69,226)</b>
Transfers between funds	14	0	0	0	0	0
		<b>(104,184)</b>	<b>0</b>	<b>0</b>	<b>(104,184)</b>	<b>(69,226)</b>
<b>Other recognised gains or losses</b>						
Gains /(losses) on investment assets	10	281,903	0	0	281,903	(109,399)
<b>Net movements in funds</b>		<b>177,719</b>	<b>0</b>	<b>0</b>	<b>177,719</b>	<b>(178,625)</b>
<b>Reconciliation of funds</b>						
Total funds brought forward		2,756,490	0	312,232	3,068,722	3,247,347
<b>Total funds carried forward</b>	<b>14</b>	<b>2,934,209</b>	<b>0</b>	<b>312,232</b>	<b>3,246,441</b>	<b>3,068,722</b>


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 £
<b>Fixed assets</b>			
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>
<b>Current assets</b>			
Debtors	11	17,762	19,260
Cash at bank & in hand		152,182	254,976
		<u>169,944</u>	<u>274,236</u>
<b>Creditors: amounts falling due within one year</b>	12	4,331	2,620
<b>Net current assets / liabilities</b>		<u>165,613</u>	<u>271,616</u>
<b>Total net assets</b>	13	<u><u>3,246,441</u></u>	<u><u>3,068,722</u></u>
<b>Funds</b>			
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
<b>Total funds</b>		<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	35,634
Staff travel and hospitality	1,495	3,473
Staff costs (see Note 6)	137,732	126,767
Water and Environment Agency	6,287	7,017
Insurance and Council Tax	9,977	8,172
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	2,322	975
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	3,012	2,743
General running expenses	55,313	81,206
	<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	856	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
<b>Income and Endowments</b>				
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
<b>Total</b>	<b>319,593</b>	<b>0</b>	<b>0</b>	<b>319,593</b>
<b>Expenditure on:</b>				
Raising funds	0	0	0	0
Charitable Activities	367,003	0	0	367,003
Other	21,816	0	0	21,816
	<b>388,819</b>	<b>0</b>	<b>0</b>	<b>388,819</b>
<b>Net income and expenditure</b>	<b>(69,226)</b>	<b>0</b>	<b>0</b>	<b>(69,226)</b>
<b>Transfers between funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Gains/(losses on investments)</b>	<b>(109,399)</b>	<b>0</b>	<b>0</b>	<b>(109,399)</b>
<b>Net movement in funds</b>	<b>(178,625)</b>	<b>0</b>	<b>0</b>	<b>(178,625)</b>

**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
	£	£	£	£	£
<b>Capital funds</b>					
Permanent capital funds	312,232				312,232
<i>Total capital funds</i>	<u>312,232</u>	0	0	0	<u>312,232</u>
<b>Restricted Funds</b>					
<i>Total restricted Funds</i>	<u>0</u>	0	0	0	<u>0</u>
<b>Designated Funds</b>					
Cyclical maintenance fund	1,778			(1,778)	0
Extraordinary repair fund	233,422			26,432	259,854
Building and renovation fund	24,654			(24,654)	0
<i>Total designated funds</i>	<u>259,854</u>			0	<u>259,854</u>
<b>Unrestricted Funds</b>					
General reserve fund	2,496,636	0	177,719	0	2,674,355
	<u>2,496,636</u>	0	177,719	0	<u>2,674,355</u>
<b>Total funds</b>	<u>3,068,722</u>	0	177,719	0	<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.





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

**PARTICULARS**

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

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Mr Richard Blandy

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Colonel P V Budd OBE (Administrator)

**Principal Address:**

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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 9<sup>th</sup> March 2020. Mrs Amanda Cheesley was appointed as a co-opted Trustee also on 9<sup>th</sup> March 2020. Mr Jonathan Wansey was appointed as a co-opted Trustee on 7<sup>th</sup> 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 551<sup>st</sup> year and took place on 23<sup>rd</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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

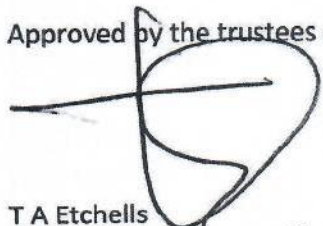
The principal asset of the Charity, apart from its investment portfolio, is its freehold property consisting of its buildings and site at Heytesbury. The book value of the property remained £312,232. The site is entirely used for Almshouse purposes. There are no investment properties. The buildings on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

*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
<b>Income and endowments from:</b>						
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
<b>Total</b>		<b>336,616</b>	<b>0</b>	<b>0</b>	<b>336,616</b>	<b>319,593</b>
<b>Expenditure on:</b>						
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
<b>Total</b>		<b>440,800</b>	<b>0</b>	<b>0</b>	<b>440,800</b>	<b>388,819</b>
<b>Net income (expenditure)</b>		<b>(104,184)</b>	<b>0</b>	<b>0</b>	<b>(104,184)</b>	<b>(69,226)</b>
Transfers between funds	14	0	0	0	0	0
		<b>(104,184)</b>	<b>0</b>	<b>0</b>	<b>(104,184)</b>	<b>(69,226)</b>
<b>Other recognised gains or losses</b>						
Gains /(losses) on investment assets	10	281,903	0	0	281,903	(109,399)
<b>Net movements in funds</b>		<b>177,719</b>	<b>0</b>	<b>0</b>	<b>177,719</b>	<b>(178,625)</b>
<b>Reconciliation of funds</b>						
Total funds brought forward		2,756,490	0	312,232	3,068,722	3,247,347
<b>Total funds carried forward</b>	<b>14</b>	<b>2,934,209</b>	<b>0</b>	<b>312,232</b>	<b>3,246,441</b>	<b>3,068,722</b>

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 £
<b>Fixed assets</b>			
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>
<b>Current assets</b>			
Debtors	11	17,762	19,260
Cash at bank & in hand		152,182	254,976
		<u>169,944</u>	<u>274,236</u>
<b>Creditors: amounts falling due within one year</b>	12	4,331	2,620
<b>Net current assets / liabilities</b>		<u>165,613</u>	<u>271,616</u>
<b>Total net assets</b>	13	<u><u>3,246,441</u></u>	<u><u>3,068,722</u></u>
<b>Funds</b>			
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
<b>Total funds</b>		<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	35,634
Staff travel and hospitality	1,495	3,473
Staff costs (see Note 6)	137,732	126,767
Water and Environment Agency	6,287	7,017
Insurance and Council Tax	9,977	8,172
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	2,322	975
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	3,012	2,743
General running expenses	55,313	81,206
	<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	856	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
<b>Income and Endowments</b>				
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
<b>Total</b>	<b>319,593</b>	<b>0</b>	<b>0</b>	<b>319,593</b>
<b>Expenditure on:</b>				
Raising funds	0	0	0	0
Charitable Activities	367,003	0	0	367,003
Other	21,816	0	0	21,816
	<b>388,819</b>	<b>0</b>	<b>0</b>	<b>388,819</b>
<b>Net income and expenditure</b>	<b>(69,226)</b>	<b>0</b>	<b>0</b>	<b>(69,226)</b>
<b>Transfers between funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Gains/(losses on investments)</b>	<b>(109,399)</b>	<b>0</b>	<b>0</b>	<b>(109,399)</b>
<b>Net movement in funds</b>	<b>(178,625)</b>	<b>0</b>	<b>0</b>	<b>(178,625)</b>

**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
	£	£	£	£	£
<b>Capital funds</b>					
Permanent capital funds	312,232				312,232
<i>Total capital funds</i>	<u>312,232</u>	0	0	0	<u>312,232</u>
<b>Restricted Funds</b>					
<i>Total restricted Funds</i>	<u>0</u>	0	0	0	<u>0</u>
<b>Designated Funds</b>					
Cyclical maintenance fund	1,778			(1,778)	0
Extraordinary repair fund	233,422			26,432	259,854
Building and renovation fund	24,654			(24,654)	0
<i>Total designated funds</i>	<u>259,854</u>			0	<u>259,854</u>
<b>Unrestricted Funds</b>					
General reserve fund	2,496,636	0	177,719	0	2,674,355
	<u>2,496,636</u>	0	177,719	0	<u>2,674,355</u>
<b>Total funds</b>	<u>3,068,722</u>	0	177,719	0	<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.

