

# JESUS HOSPITAL

England & Wales · Charity number 206368

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1963-08-24

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

## Contact

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**Address** 2 Jesus Hospital  
Sturry Road  
Canterbury  
CT1 1BS

**Phone** 01227421313

**Email** [JHCWARDEN@OUTLOOK.COM](mailto:JHCWARDEN@OUTLOOK.COM)

## Activities

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**Objects:** ALMSHOUSES AND PENSIONS FOR 17 POOR PERSONS OF EITHER SEX MARRIED OR UNMARRIED AND BEING MEMBERS OF THE CHURCH OF ENGLAND OF WHOM, AS NEARLY AS POSSIBLE, SIX SHALL BE WOMEN AND ELEVEN SHALL BE MEN. ALMSPEOPLE AND PENSIONERS SHALL HAVE RESIDED IN THE CITY OF CANTERBURY FOR NOT LESS THAN 7 YEARS AND SHALL BE PERSONS OF NOT LESS THAN 55 YEARS OF AGE.

**Activities:** THE CHARITY WAS FORMED TO PROVIDE ALMSHOUSES FOR 17 POOR PERSONS OF EITHER SEX, MARRIED OR UNMARRIED AND BEING MEMBERS OF THE CHURCH OF ENGLAND OF WHOM, AS NEARLY AS POSSIBLE, SIX SHALL BE WOMEN AND ELEVEN SHALL BE MEN. ALMSPEOPLE SHALL HAVE RESIDED IN THE CITY OF CANTERBURY FOR NOT LESS THAN 7 YEARS AND SHALL BE PERSONS OF NOT LESS THAN 55 YEARS OF AGE.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** The Prevention Or Relief Of Poverty, Accommodation/housing
- **Who:** Elderly/old People

## Geography

- **Area of benefit:** THE CITY OF CANTERBURY
- Kent

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-29	£78,283	£107,337	-	-
2024-09-29	£78,892	£78,792	-	-
2023-09-29	£65,861	£58,103	-	-
2022-09-29	£65,524	£59,684	-	-
2021-09-29	£70,937	£66,543	-	-

## Trustees

Name	Role	Appointed
Dr David Monteith Very Rev		2022-12-15
Georgina Glover		2013-07-29
Morounkeji Moses		2025-05-01
Patrick Anthony Todd		2018-04-24
THE VENERABLE WILLIAM JONATHAN ADAM		2022-07-01

## Linked charities

- EDWARD BOYS' BENEFACTION (206368-1)
- ELIZABETH LOVEJOY (206368-2)
- MARY MASTERS (206368-3)

**JESUS HOSPITAL**

England & Wales - Charity number 206368

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# Accounts

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CHARITY REGISTRATION NUMBER: 206368

**Jesus Hospital**  
**Unaudited Financial Statements**  
**29 September 2025**

**BURGESS HODGSON LIMITED**

Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

**Jesus Hospital**  
**Financial Statements**  
**Year ended 29 September 2025**

	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>5</b>
Statement of financial activities	<b>6</b>
Statement of financial position	<b>7</b>
Notes to the financial statements	<b>8</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>17</b>
Notes to the detailed statement of financial activities	<b>18</b>

# Jesus Hospital

## Trustees' Annual Report

### Year ended 29 September 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 29 September 2025.

#### Reference and administrative details

**Registered charity name** Jesus Hospital  
**Charity registration number** 206368  
**Principal office** Jesus Hospital  
Sturry Road  
Canterbury  
Kent  
CT1 1BS

#### The trustees

The Very Reverend Dr David Monteith  
Mrs G Glover  
Lord Mayor Jean Butcher (Resigned 1 May 2025)  
The Venerable Dr William Adam  
Mr P A Todd  
Lord Mayor Keji Moses (Appointed 1 May 2025)

#### Associate Trustees

Mr Andrew Webster  
Mrs. Anne Dekker

**Independent examiner** Mr Simon Bailey MMath FCA CTA  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

#### Structure, governance and management

The Trustees meet at suitable intervals during the year to consider the management of the Hospital.

#### Objectives of the charity

The Charity was formed to provide almshouses and pensions for 17 poor persons of either sex, married or unmarried and being members of the Church of England of whom, as nearly as possible, six shall be women and eleven shall be men. Almspeople and pensioners shall have resided in the City of Canterbury as constituted from time to time, and shall be persons of not less than 55 years of age.

# Jesus Hospital

## Trustees' Annual Report *(continued)*

Year ended 29 September 2025

### Review of the year

Jesus Hospital is an Almshouse charity which provides accommodation in the form of one and two bedroomed flats for elderly people who come from Canterbury and who are in need. The flats are in two buildings, one dating back to the 16th Century and the other built in the early 20th Century. Due to the age of these buildings there are numerous repairs and improvements to be carried out continually. The income for the Hospital comes from investments generated from the original endowments and from weekly maintenance charges levied on the Indwellers.

### Indwellers

Jesus Hospital is currently home to 14 individuals ranging in age from 58-94.

During the year one resident left and Malcolm Garner died in September 2025; these vacancies were filled by suitably qualified people, having been interviewed by trustees.

### Warden

The Revd Canon David Roper is Warden and Clerk to the Trustees, and Mrs. Sally Glinn (an Indweller) continues as Deputy Warden.

### Building Repairs and Maintenance

The following works were carried out during 2024-25;

- All boilers serviced and Landlord Certificates renewed
- Fire alarm system and fire extinguishers serviced
- Gutters cleaned
- Lightning conductor surveyed and repaired
- Asbestos survey
- Flat 6a bathroom refurbished
- External woodwork and rainwater goods repaired and repainted
- Electrical system upgrade
- Installation of solar lights along the pathway and improvement to the car park lighting
- Repair to brick gate pillars
- Other minor repairs

In November 2024 we were subjected to an inspection by the Fire Safety Officer and the subsequent report required the installation of fire doors to all flats and on to communal areas. This entailed seeking planning permission for the 1595 building. To avoid installing a door to the laundry room the machines were relocated to the old washroom following the disposal of the butler sinks and upgrading the plumbing and electrical sockets. To facilitate this work a 10-year interest free loan was granted by the Almshouse Association of £35000. The total cost was £42000. The report also required that electric sub meters on landings be housed in metal and not plastic casings. At the same time the opportunity was taken to replace old analogue meters with digital.

### Gardens

Following a successful Garden Party £700 was raised and used towards the refurbishment of the garden pond (self-help) and is enjoyed by residents. In addition to the regular work by Ben Stephens, heavy duty pruning was undertaken by the 5th Trust.

# Jesus Hospital

## Trustees' Annual Report *(continued)*

Year ended 29 September 2025

### Chapel

Weekly services are held, in addition to special services at Easter, Harvest and Christmas at which trustees are invited. The weekly service is followed by a social over coffee and cakes.

### Social events

The practice of a monthly supper gathering for Indwellers has continued, with the majority taking part for a small charge to cover the cost of food provided by the Warden and Mrs Roper. These evenings are important in fostering community cohesion and fellowship. Supper or lunch has also been provided by the trust at Christmas, Easter and Harvest Festival, and during the winter weekly gathering for games and social time were held.

In July a second Garden Party was held in the grounds to which members of the public were invited. We enjoyed live jazz music and Indwellers took part by selling raffle tickets and providing teas and cakes. £700 was raised towards the cost of the refurbishment of the fish pond.

Jesus Hospital works in full co-operation with the local Housing Authority, the Almshouse Association and the Canterbury Consortium of Almshouses.

### Financial review

#### Going Concern

After making appropriate enquiries and considering the ongoing impact of COVID-19, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparation the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies below.

#### Statement of Trustees' Responsibilities

Charity law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

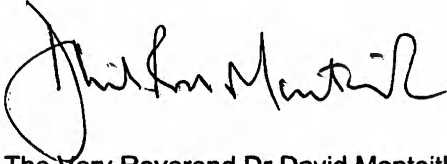
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# Jesus Hospital

## Trustees' Annual Report *(continued)*

Year ended 29 September 2025

The trustees' annual report was approved on ...16/4/26... and signed on behalf of the board of trustees by:



The Very Reverend Dr David Monteith  
Trustee

# Jesus Hospital

## Independent Examiner's Report to the Trustees of Jesus Hospital

Year ended 29 September 2025

I report to the trustees on my examination of the financial statements of Jesus Hospital ('the charity') for the year ended 29 September 2025.

### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 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

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 financial statements do not accord with those records; or
3. the financial statements 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.



17/04/2026

Mr Simon Bailey MMath FCA CTA  
Independent Examiner

Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

# Jesus Hospital

## Statement of Financial Activities

Year ended 29 September 2025

	Note	2025			Total funds £	2024
		Unrestricted funds £	Restricted funds £	Endowment funds £		Total funds £
<b>Income and endowments</b>						
Charitable activities	4	68,124	700	–	68,824	68,778
Investment income	5	9,459	–	–	9,459	10,114
<b>Total income</b>		<u>77,583</u>	<u>700</u>	<u>–</u>	<u>78,283</u>	<u>78,892</u>
<b>Expenditure</b>						
Expenditure on charitable activities	6	106,608	729	–	107,337	78,792
<b>Total expenditure</b>		<u>106,608</u>	<u>729</u>	<u>–</u>	<u>107,337</u>	<u>78,792</u>
Net gains on investments	7	–	–	11,866	11,866	23,282
<b>Net (expenditure)/income</b>		<u>(29,025)</u>	<u>(29)</u>	<u>11,866</u>	<u>(17,188)</u>	<u>23,382</u>
<b>Other recognised gains and losses</b>						
Transfers between funds		(29)	29	–	–	–
<b>Net movement in funds</b>		<u>(29,054)</u>	<u>–</u>	<u>11,866</u>	<u>(17,188)</u>	<u>23,382</u>
<b>Reconciliation of funds</b>						
Total funds brought forward		40,151	–	539,699	579,850	556,468
<b>Total funds carried forward</b>		<u>11,097</u>	<u>–</u>	<u>551,565</u>	<u>562,662</u>	<u>579,850</u>

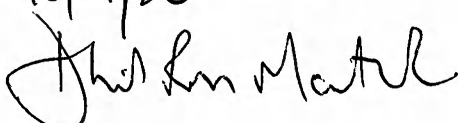
The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

**Jesus Hospital**  
**Statement of Financial Position**  
**29 September 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	11	297,553	297,553
Investments	12	277,740	265,874
		<u>575,293</u>	<u>563,427</u>
<b>Current assets</b>			
Debtors	13	1,778	1,549
Cash at bank and in hand		26,074	20,951
		<u>27,852</u>	<u>22,500</u>
<b>Creditors: amounts falling due within one year</b>	14	8,837	4,584
<b>Net current assets</b>		<u>19,015</u>	<u>17,916</u>
<b>Total assets less current liabilities</b>		594,308	581,343
<b>Creditors: amounts falling due after more than one year</b>	15	31,646	1,493
<b>Net assets</b>		<u>562,662</u>	<u>579,850</u>
<b>Funds of the charity</b>			
Endowment funds		551,565	539,699
Unrestricted funds		11,097	40,151
<b>Total charity funds</b>	16	<u>562,662</u>	<u>579,850</u>

These financial statements were approved by the board of trustees and authorised for issue on ~~16/4/26~~, and are signed on behalf of the board by:

16/4/26  


The Very Reverend Dr David Monteith  
Trustee

# Jesus Hospital

## Notes to the Financial Statements

Year ended 29 September 2025

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Jesus Hospital, Sturry Road, Canterbury, Kent, CT1 1BS.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

The Trustees have considered the charity's level of reserves and future incoming resources and concluded that these are sufficient to enable the charity to continue its operations for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### Judgements and key sources of estimation uncertainty

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

There were no judgements, estimates or assumptions that will materially affect the financial statements in the period.

#### Income tax

The charity is exempt from tax on its charitable activities.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

### Year ended 29 September 2025

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Land and buildings are shown in the balance sheet at their historical cost. In the opinion of the Trustees the value of the land and buildings is significantly greater but in the absence of a professional valuation they are unable to quantify this.

##### Investments

Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

Year ended 29 September 2025

### 3. Accounting policies *(continued)*

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

#### Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using their effective interest method.

Liabilities are recognised where there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

### 4. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Maintenance charges	67,619	–	67,619
Miscellaneous	505	–	505
Restricted Fund Donations and Grants	–	700	700
	<u>68,124</u>	<u>700</u>	<u>68,824</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Maintenance charges	63,681	–	63,681
Miscellaneous	2,397	2,700	5,097
Restricted Fund Donations and Grants	–	–	–
	<u>66,078</u>	<u>2,700</u>	<u>68,778</u>

### 5. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Income from listed investments	9,459	9,459	9,848	9,848
Bank interest receivable	–	–	266	266
	<u>9,459</u>	<u>9,459</u>	<u>10,114</u>	<u>10,114</u>

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

### Year ended 29 September 2025

#### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Hospital and Lodge	91,795	729	92,524
Warden	12,159	–	12,159
Wardens Assistants	2,550	–	2,550
Chapel Fund	104	–	104
	<u>106,608</u>	<u>729</u>	<u>107,337</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Hospital and Lodge	41,989	16,515	58,504
Warden	17,532	–	17,532
Wardens Assistants	2,620	–	2,620
Chapel Fund	136	–	136
	<u>62,277</u>	<u>16,515</u>	<u>78,792</u>

#### 7. Net gains on investments

	Endowment Funds £	Total Funds 2025 £	Endowment Funds £	Total Funds 2024 £
Gains/(losses) on listed investments	<u>11,866</u>	<u>11,866</u>	<u>23,282</u>	<u>23,282</u>

#### 8. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>900</u>	<u>850</u>

#### 9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	<u>10,800</u>	<u>12,870</u>

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

### Year ended 29 September 2025

#### 11. Tangible fixed assets

Land and buildings are shown in the balance sheet at their historical cost. In the opinion of the Trustees the value of the land and buildings is significantly greater, but in the absence of a professional valuation they are unable to quantify this.

In the opinion of the Trustees the residual value of the buildings is higher than their carrying value and therefore no depreciation charge is applied.

#### 12. Investments

	<b>Listed investments £</b>
<b>Cost or valuation</b>	
At 30 September 2024	265,874
Additions	—
Fair value movements	11,866
<b>At 29 September 2025</b>	<u>277,740</u>
<b>Impairment</b>	
<b>At 30 September 2024 and 29 September 2025</b>	
Carrying amount	
At 29 September 2025	277,740
At 29 September 2024	<u>265,874</u>

All investments shown above are held at valuation.

#### Financial assets held at fair value

Listed investments are stated at their market value at the balance sheet date.

#### 13. Debtors

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Prepayments and accrued income	<u>1,778</u>	<u>1,549</u>

#### 14. Creditors: amounts falling due within one year

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	3,990	1,590
Other creditors	4,847	2,994
	<u>8,837</u>	<u>4,584</u>

#### 15. Creditors: amounts falling due after more than one year

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other creditors	<u>31,646</u>	<u>1,493</u>

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

### Year ended 29 September 2025

#### 16. Analysis of charitable funds

##### Unrestricted funds

	At 30 September 2024 £	Income £	Expenditure £	Gains and losses £	At 29 September 2025 £
General funds	35,246	77,583	(106,608)	(29)	6,192
Extraordinary Repair Fund	31	–	–	–	31
Cyclical Maintenance Fund	17	–	–	–	17
Chapel Fund	4,857	–	–	–	4,857
	<u>40,151</u>	<u>77,583</u>	<u>(106,608)</u>	<u>(29)</u>	<u>11,097</u>

	At 30 September 2023 £	Income £	Expenditure £	Gains and losses £	At 29 September 2024 £
General funds	35,146	76,192	(62,277)	(13,815)	35,246
Extraordinary Repair Fund	31	–	–	–	31
Cyclical Maintenance Fund	17	–	–	–	17
Chapel Fund	4,857	–	–	–	4,857
	<u>40,051</u>	<u>76,192</u>	<u>(62,277)</u>	<u>(13,815)</u>	<u>40,151</u>

##### Restricted funds

	At 30 September 2024 £	Income £	Expenditure £	Gains and losses £	At 29 September 2025 £
Property Improvement Restricted Fund	–	700	(729)	29	–

	At 30 September 2023 £	Income £	Expenditure £	Gains and losses £	At 29 September 2024 £
Property Improvement Restricted Fund	–	2,700	(16,515)	13,815	–

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

Year ended 29 September 2025

### 16. Analysis of charitable funds *(continued)*

#### Endowment funds

	At 30 September 2024 £	Income £	Expenditure £	Gains and losses £	At 29 September 2025 £
Permanent Endowment Fund	539,699	–	–	11,866	551,565

	At 30 September 2023 £	Income £	Expenditure £	Gains and losses £	At 29 September 2024 £
Permanent Endowment Fund	516,417	–	–	23,282	539,699

### 17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £
Tangible fixed assets	28,284	–	269,269	297,553
Investments	–	–	277,740	277,740
Current assets	20,896	2,400	4,556	27,852
Creditors less than 1 year	(6,437)	(2,400)	–	(8,837)
Creditors greater than 1 year	(31,646)	–	–	(31,646)
<b>Net assets</b>	<u>11,097</u>	<u>–</u>	<u>551,565</u>	<u>562,662</u>

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £
Tangible fixed assets	28,284	–	269,269	297,553
Investments	–	–	265,874	265,874
Current assets	17,887	–	4,556	22,443
Creditors less than 1 year	(4,584)	–	–	(4,584)
Creditors greater than 1 year	(1,493)	–	–	(1,493)
<b>Net assets</b>	<u>40,094</u>	<u>–</u>	<u>539,699</u>	<u>579,793</u>

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

### Year ended 29 September 2025

#### 17. Analysis of net assets between funds *(continued)*

##### **Cyclical Maintenance Fund and Extraordinary Repair Fund**

The Charity's Trust deed states that the Charity may maintain a reserve fund, for the purpose of providing for those items of ordinary maintenance and repair of the almshouses. It must also maintain a reserve fund, for the purpose of providing for the extraordinary repair, improvement or rebuilding of the almshouses.

##### **Property Improvement Restricted Fund**

During the year, the charity raised funds of £700 and £2,400 through fund raising and a grant provided through the Presentation Trust respectively. The £700 was raised with the purpose of contributing towards the refurbishment of the pond, whilst the £2,400 grant was awarded to purchase a Hymnal Plus for the chapel. The total spend on each of the projects was £729 and £2,437 respectively with the latter being incurred after the year end. The respective shortfalls were made up via a transfer from unrestricted funds.

#### 18. Related parties

There are no related party transactions to disclose in the accounts.

**Jesus Hospital**  
**Management Information**  
**Year ended 29 September 2025**

**The following pages do not form part of the financial statements.**

# Jesus Hospital

## Detailed Statement of Financial Activities

Year ended 29 September 2025

	2025 £	2024 £
<b>Income and endowments</b>		
<b>Charitable activities</b>		
Maintenance charges	67,619	63,681
Miscellaneous	505	5,097
Restricted Fund Donations and Grants	700	—
	<u>68,824</u>	<u>68,778</u>
<b>Investment income</b>		
Income from listed investments	9,459	9,848
Bank interest receivable	—	266
	<u>9,459</u>	<u>10,114</u>
<b>Total income</b>	<u>78,283</u>	<u>78,892</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Purchases	104	136
Wages and salaries	10,800	12,870
Rates and water	4,345	3,851
Light and heat	4,541	2,805
Repairs and maintenance	64,720	38,815
Insurance	8,455	5,392
Other establishment	6,700	5,908
Legal and professional fees	1,927	2,983
Telephone	3,493	3,998
Other office costs	2,069	1,686
Lifeline	183	348
	<u>107,337</u>	<u>78,792</u>
<b>Total expenditure</b>	<u>107,337</u>	<u>78,792</u>
<b>Net gains on investments</b>		
Gains/(losses) on listed investments	<u>(11,866)</u>	<u>(23,282)</u>
<b>Net (expenditure)/income</b>	<u>(17,188)</u>	<u>23,382</u>

# Jesus Hospital

## Notes to the Detailed Statement of Financial Activities

Year ended 29 September 2025

	2025 £	2024 £
<b>Expenditure on charitable activities</b>		
<b>Hospital and Lodge</b>		
<b><i>Activities undertaken directly</i></b>		
Community charge and rates	4,345	3,851
Gas & electricity	4,541	277
Repairs	64,720	38,815
Insurance	8,455	5,392
Gardening	6,700	5,908
Accountancy fee	1,927	2,983
Administration	1,653	930
Lifeline	183	348
	<u>92,524</u>	<u>58,504</u>
<b>Warden</b>		
<b><i>Activities undertaken directly</i></b>		
Honorarium	8,250	10,250
Gas & electricity	—	2,528
Council tax & telephone	3,493	3,998
Catering	416	756
	<u>12,159</u>	<u>17,532</u>
<b>Wardens Assistants</b>		
<b><i>Activities undertaken directly</i></b>		
Fees	<u>2,550</u>	<u>2,620</u>
<b>Chapel Fund</b>		
<b><i>Activities undertaken directly</i></b>		
Chapel requisites and fees	<u>104</u>	<u>136</u>
	<u>107,337</u>	<u>78,792</u>

**JESUS HOSPITAL**

England & Wales - Charity number 206368

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# Accounts

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CHARITY REGISTRATION NUMBER: 206368

**Jesus Hospital**  
**Unaudited Financial Statements**  
**29 September 2024**

**BURGESS HODGSON LLP**

Chartered accountants  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

**Jesus Hospital**  
**Financial Statements**  
**Year ended 29 September 2024**

	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>5</b>
Statement of financial activities	<b>6</b>
Statement of financial position	<b>7</b>
Notes to the financial statements	<b>8</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>17</b>
Notes to the detailed statement of financial activities	<b>18</b>

**Jesus Hospital**  
**Trustees' Annual Report**  
**Year ended 29 September 2024**

The trustees present their report and the unaudited financial statements of the charity for the year ended 29 September 2024.

**Reference and administrative details**

<b>Registered charity name</b>	Jesus Hospital
<b>Charity registration number</b>	206368
<b>Principal office</b>	Jesus Hospital Sturry Road Canterbury Kent CT1 1BS

**The trustees**

The Very Reverend Dr David Monteith  
Councillor G Glover  
Lord Mayor Jean Butcher  
The Venerable Dr William Adam  
Councillor P A Todd

**Associate Trustees**

Mr Andrew Webster  
Mrs. Anne Dekker

<b>Independent examiner</b>	Mr Simon Bailey MMath FCA CTA Camburgh House 27 New Dover Road Canterbury Kent CT1 3DN
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**Structure, governance and management**

The Trustees meet at suitable intervals during the year to consider the management of the Hospital.

**Objectives of the charity**

The Charity was formed to provide almshouses and pensions for 17 poor persons of either sex, married or unmarried and being members of the Church of England of whom, as nearly as possible, six shall be women and eleven shall be men. Almspeople and pensioners shall have resided in the City of Canterbury as constituted from time to time, and shall be persons of not less than 55 years of age.

# Jesus Hospital

## Trustees' Annual Report *(continued)*

Year ended 29 September 2024

### Review of the year

Jesus Hospital is an Almshouse charity which provides accommodation in the form of one and two bedroomed flats for elderly people who come from Canterbury and who are in need. The flats are in two buildings, one dating back to the 16th Century and the other built in the early 20th Century. Due to the age of these buildings there are numerous repairs and improvements to be carried out continually. The income for the Hospital comes from investments generated from the original endowments and from weekly maintenance charges levied on the Indwellers.

### Indwellers

Jesus Hospital is currently home to 13 individuals ranging in age from 63-93.

In December 2023 one flat which had been vacant for six months was refurbished with a new kitchen and bathroom and re-decorated throughout with the support of a grant from the Almshouse Association of £2000. In December 2023 one Indweller moved out to alternative accommodation and in May 2024 we were saddened by the sudden death of one Indweller, Robert Stuart. During the year these three vacancies were filled by suitably qualified people, having been interviewed by trustees.

### Warden

The Revd Canon David Roper was appointed as Warden and Clerk to the Trustees on 1st October 2023. Mrs. Sally Glinn (an Indweller) continues as Deputy Warden.

### Building Repairs and Maintenance

The following works were carried out during 2023-24;

- All boilers serviced and Landlord Certificates renewed
- Fire alarm system and fire extinguishers serviced
- Gutters cleaned
- PAT testing carried out
- Minor repairs to the shower room of 2JBW
- Replacement boiler in 10B
- Major refurbishment of 4C
- Internal redecoration of 6D prior to new Indweller taking up residence
- Major refurbishment of the Sun Room through donations and part self-help
- Repointing of the Warden's Lodge
- Replacement of part of the collapsed fence around the Lodge garden

### Gardens

The services of Ben Stephens to maintain the grounds (initially 4 hours a week, increased to 6) has been a great benefit and the grounds are in a much better condition. We also received a grant from the B&Q Foundation to refurbish the overgrown memorial rose garden, when staff members carried out the works at no cost to the Hospital. Some Indwellers have their own area of garden to tend for themselves and enjoy an outdoor space of their own.

### Chapel

Weekly services were restored and the majority of Indwellers attend regularly, where we have the

# **Jesus Hospital**

## **Trustees' Annual Report *(continued)***

### **Year ended 29 September 2024**

benefit of Philip Cheetham who plays the organ each week. The service is followed by a social over coffee and cakes.

#### **Social events**

The practice of a monthly supper gathering for Indwellers has continued, with the majority taking part for a small charge to cover the cost of food provided by the Warden and Mrs Roper. These evenings are important in fostering community cohesion and fellowship. Supper or lunch has also been provided by the trust at Christmas, Easter and Harvest Festival and attended by Trustee the Lord Mayor, Councillor Jean Butcher, and her consort.

In July a Garden Party was held in the grounds to which members of the public were invited. We enjoyed live jazz music and Indwellers took part by selling raffle tickets, providing teas and cakes and selling bric-a-brac. Over £700 was raised towards the cost of the refurbishment of the Sun Room.

Jesus Hospital works in full co-operation with the local Housing Authority, 9th Almshouse Association and the Canterbury Consortium of Almshouse

#### **Financial review**

##### **Going Concern**

After making appropriate enquiries and considering the ongoing impact of COVID-19, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparation the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies below.

##### **Statement of Trustees' Responsibilities**

Charity law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# Jesus Hospital

## Trustees' Annual Report *(continued)*

**Year ended 29 September 2024**

The trustees' annual report was approved on .....15/2/25..... and signed on behalf of the board of trustees by:



The Very Reverend Dr David Monteith  
Trustee

# Jesus Hospital

## Independent Examiner's Report to the Trustees of Jesus Hospital

Year ended 29 September 2024

I report to the trustees on my examination of the financial statements of Jesus Hospital ('the charity') for the year ended 29 September 2024.

### Responsibilities and basis of report

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

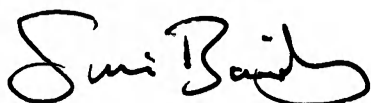
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

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 financial statements do not accord with those records; or
3. the financial statements 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.



21/02/2025

Mr Simon Bailey MMath FCA CTA  
Independent Examiner

Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

**Jesus Hospital**  
**Statement of Financial Activities**  
**Year ended 29 September 2024**

	Note	2024			2023	
		Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	
<b>Income and endowments</b>						
Charitable activities	4	66,078	2,700	–	68,778	57,350
Investment income	5	10,114	–	–	10,114	8,511
<b>Total income</b>		<u>76,192</u>	<u>2,700</u>	<u>–</u>	<u>78,892</u>	<u>65,861</u>
<b>Expenditure</b>						
Expenditure on charitable activities	6	62,277	16,515	–	78,792	58,103
<b>Total expenditure</b>		<u>62,277</u>	<u>16,515</u>	<u>–</u>	<u>78,792</u>	<u>58,103</u>
Net gains on investments	7	–	–	23,282	23,282	4,539
<b>Net income</b>		<u>13,915</u>	<u>(13,815)</u>	<u>23,282</u>	<u>23,382</u>	<u>12,297</u>
<b>Other movements</b>						
Transfers between funds		(13,815)	13,815	–	–	–
<b>Net movement in funds</b>		100	–	23,282	23,382	12,297
<b>Reconciliation of funds</b>						
Total funds brought forward		40,051	–	516,417	556,468	544,171
<b>Total funds carried forward</b>		<u>40,151</u>	<u>–</u>	<u>539,699</u>	<u>579,850</u>	<u>556,468</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

**Jesus Hospital**  
**Statement of Financial Position**  
**29 September 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	11	297,553	297,553
Investments	12	265,874	242,592
		<u>563,427</u>	<u>540,145</u>
<b>Current assets</b>			
Debtors	13	1,549	1,492
Cash at bank and in hand		20,951	23,902
		<u>22,500</u>	<u>25,394</u>
<b>Creditors: amounts falling due within one year</b>	14	4,584	4,584
<b>Net current assets</b>		<u>17,916</u>	<u>20,810</u>
<b>Total assets less current liabilities</b>		581,343	560,955
<b>Creditors: amounts falling due after more than one year</b>	15	1,493	4,487
<b>Net assets</b>		<u>579,850</u>	<u>556,468</u>
<b>Funds of the charity</b>			
Endowment funds		539,699	516,417
Unrestricted funds		40,151	40,051
<b>Total charity funds</b>	16	<u>579,850</u>	<u>556,468</u>

These financial statements were approved by the board of trustees and authorised for issue on 13/12/25, and are signed on behalf of the board by:

The Very Reverend Dr David Monteith  
Trustee

The notes on pages 8 to 15 form part of these financial statements.

# Jesus Hospital

## Notes to the Financial Statements

Year ended 29 September 2024

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Jesus Hospital, Sturry Road, Canterbury, Kent, CT1 1BS.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

The Trustees have considered the charity's level of reserves and future incoming resources and concluded that these are sufficient to enable the charity to continue its operations for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### Judgements and key sources of estimation uncertainty

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

There were no judgements, estimates or assumptions that will materially affect the financial statements in the period.

#### Income tax

The charity is exempt from tax on its charitable activities.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

### Year ended 29 September 2024

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Land and buildings are shown in the balance sheet at their historical cost. In the opinion of the Trustees the value of the land and buildings is significantly greater but in the absence of a professional valuation they are unable to quantify this.

##### Investments

Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

Year ended 29 September 2024

### 3. Accounting policies *(continued)*

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

#### Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using their effective interest method.

Liabilities are recognised where there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

### 4. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Maintenance charges	63,681	–	63,681
Miscellaneous	2,397	2,700	5,097
	<u>66,078</u>	<u>2,700</u>	<u>68,778</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Maintenance charges	54,908	–	54,908
Miscellaneous	2,442	–	2,442
	<u>57,350</u>	<u>–</u>	<u>57,350</u>

### 5. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Income from listed investments	9,848	9,848	8,429	8,429
Bank interest receivable	266	266	82	82
	<u>10,114</u>	<u>10,114</u>	<u>8,511</u>	<u>8,511</u>

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

Year ended 29 September 2024

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Hospital and Lodge	41,989	16,515	58,504
Warden	17,532	–	17,532
Wardens Assistants	2,620	–	2,620
Chapel Fund	136	–	136
	<u>62,277</u>	<u>16,515</u>	<u>78,792</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Hospital and Lodge	46,209	–	46,209
Warden	9,506	–	9,506
Wardens Assistants	2,250	–	2,250
Chapel Fund	138	–	138
	<u>58,103</u>	<u>–</u>	<u>58,103</u>

### 7. Net gains on investments

	Endowment Funds £	Total Funds 2024 £	Endowment Funds £	Total Funds 2023 £
Gains/(losses) on listed investments	<u>23,282</u>	<u>23,282</u>	<u>4,539</u>	<u>4,539</u>

### 8. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>850</u>	<u>810</u>

### 9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	<u>12,870</u>	<u>7,880</u>

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

### 10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

### Year ended 29 September 2024

#### 11. Tangible fixed assets

Land and buildings are shown in the balance sheet at their historical cost. In the opinion of the Trustees the value of the land and buildings is significantly greater, but in the absence of a professional valuation they are unable to quantify this.

In the opinion of the Trustees the residual value of the buildings is higher than their carrying value and therefore no depreciation charge is applied.

#### 12. Investments

	Listed investments £
<b>Cost or valuation</b>	
At 30 September 2023	242,592
Additions	–
Fair value movements	<u>23,282</u>
<b>At 29 September 2024</b>	<u>265,874</u>
<b>Impairment</b>	
At 30 September 2023 and 29 September 2024	
Carrying amount	
At 29 September 2024	<u>265,874</u>
At 29 September 2023	<u>242,592</u>

All investments shown above are held at valuation.

#### Financial assets held at fair value

Listed investments are stated at their market value at the balance sheet date.

#### 13. Debtors

	2024 £	2023 £
Prepayments and accrued income	<u>1,549</u>	<u>1,492</u>

#### 14. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	1,590	1,590
Other creditors	<u>2,994</u>	<u>2,994</u>
	<u>4,584</u>	<u>4,584</u>

#### 15. Creditors: amounts falling due after more than one year

	2024 £	2023 £
Other creditors	<u>1,493</u>	<u>4,487</u>

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

### Year ended 29 September 2024

#### 16. Analysis of charitable funds

##### Unrestricted funds

	At 30 September 2023 £	Income £	Expenditure £	Transfers £	At 29 September 2024 £
General funds	35,146	76,192	(62,277)	(13,815)	35,246
Extraordinary Repair Fund	31	—	—	—	31
Cyclical Maintenance Fund	17	—	—	—	17
Chapel Fund	4,857	—	—	—	4,857
	<u>40,051</u>	<u>76,192</u>	<u>(62,277)</u>	<u>(13,815)</u>	<u>40,151</u>

	At 30 September 2022 £	Income £	Expenditure £	Transfers £	At 29 September 2023 £
General funds	27,388	65,861	(58,103)	—	35,146
Extraordinary Repair Fund	31	—	—	—	31
Cyclical Maintenance Fund	17	—	—	—	17
Chapel Fund	4,857	—	—	—	4,857
	<u>32,293</u>	<u>65,861</u>	<u>(58,103)</u>	<u>—</u>	<u>40,051</u>

##### Restricted funds

	At 30 September 2023 £	Income £	Expenditure £	Transfers £	At 29 September 2024 £
Property Improvement Restricted Fund	—	2,700	(16,515)	13,815	—

	At 30 September 2022 £	Income £	Expenditure £	Transfers £	At 29 September 2023 £
Property Improvement Restricted Fund	—	—	—	—	—

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

### Year ended 29 September 2024

#### 16. Analysis of charitable funds *(continued)*

##### Endowment funds

	At 30 September 2023 £	Income £	Expenditure £	Gains and losses £	At 29 September 2024 £
Permanent Endowment Fund	516,417	—	—	23,282	539,699

	At 30 September 2022 £	Income £	Expenditure £	Gains and losses £	At 29 September 2023 £
Permanent Endowment Fund	511,878	—	—	4,539	516,417

#### 17. Analysis of net assets between funds

	Unrestricted Funds £	Endowment Funds £	Total Funds 2024 £
Tangible fixed assets	28,284	269,269	297,553
Investments	—	265,874	265,874
Current assets	17,944	4,556	22,500
Creditors less than 1 year	(4,584)	—	(4,584)
Creditors greater than 1 year	(1,493)	—	(1,493)
<b>Net assets</b>	<u>40,151</u>	<u>539,699</u>	<u>579,850</u>

	Unrestricted Funds £	Endowment Funds £	Total Funds 2023 £
Tangible fixed assets	28,284	269,269	297,553
Investments	—	242,592	242,592
Current assets	20,838	4,556	25,394
Creditors less than 1 year	(4,584)	—	(4,584)
Creditors greater than 1 year	(4,487)	—	(4,487)
<b>Net assets</b>	<u>40,051</u>	<u>516,417</u>	<u>556,468</u>

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

### Year ended 29 September 2024

#### 17. Analysis of net assets between funds *(continued)*

##### **Cyclical Maintenance Fund and Extraordinary Repair Fund**

The Charity's Trust deed states that the Charity may maintain a reserve fund, for the purpose of providing for those items of ordinary maintenance and repair of the almshouses. It must also maintain a reserve fund, for the purpose of providing for the extraordinary repair, improvement or rebuilding of the almshouses.

##### **Property Improvement Restricted Fund**

During the year, the charity raised funds of £700 and £2,000 through fund raising and a grant provided through the Almshouse Association respectively. The £700 was raised with the purpose of contributing towards the refurbishment of the sunroom conservatory, whilst the £2,000 grant was awarded to be used for the renovation of a vacant flat to make it habitable. The total spend on each of the projects was £1,375 and £15,140 respectively, with the respective shortfalls being made up via a transfer from unrestricted funds.

#### 18. Related parties

There are no related party transactions to disclose in the accounts.

**Jesus Hospital**  
**Management Information**  
**Year ended 29 September 2024**

**The following pages do not form part of the financial statements.**

# Jesus Hospital

## Detailed Statement of Financial Activities

Year ended 29 September 2024

	2024 £	2023 £
<b>Income and endowments</b>		
<b>Charitable activities</b>		
Maintenance charges	63,681	54,908
Miscellaneous	5,097	2,442
	<u>68,778</u>	<u>57,350</u>
<b>Investment income</b>		
Income from listed investments	9,848	8,429
Bank interest receivable	266	82
	<u>10,114</u>	<u>8,511</u>
<b>Total income</b>	<u>78,892</u>	<u>65,861</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Purchases	136	138
Wages and salaries	12,870	7,880
Rates and water	3,851	3,805
Light and heat	2,805	11,814
Repairs and maintenance	38,815	21,587
Insurance	5,392	5,165
Other establishment	5,908	2,005
Legal and professional fees	2,983	1,740
Telephone	3,998	2,659
Other office costs	1,686	1,033
Lifeline	348	277
	<u>78,792</u>	<u>58,103</u>
<b>Total expenditure</b>	<u>78,792</u>	<u>58,103</u>
<b>Net gains on investments</b>		
Gains/(losses) on listed investments	(23,282)	(4,539)
<b>Net income</b>	<u>23,382</u>	<u>12,297</u>

# Jesus Hospital

## Notes to the Detailed Statement of Financial Activities

Year ended 29 September 2024

	2024 £	2023 £
<b>Expenditure on charitable activities</b>		
<b>Hospital and Lodge</b>		
<i>Activities undertaken directly</i>		
Community charge and rates	3,851	3,805
Gas & electricity	277	10,597
Repairs	38,815	21,587
Insurance	5,392	5,165
Gardening	5,908	2,005
Accountancy fee	2,983	1,740
Administration	930	1,033
Lifeline	348	277
	<u>58,504</u>	<u>46,209</u>
<b>Warden</b>		
<i>Activities undertaken directly</i>		
Honorarium	10,250	5,630
Gas & electricity	2,528	1,217
Council tax & telephone	3,998	2,659
Catering	756	-
	<u>17,532</u>	<u>9,506</u>
<b>Wardens Assistants</b>		
<i>Activities undertaken directly</i>		
Fees	2,620	2,250
<b>Chapel Fund</b>		
<i>Activities undertaken directly</i>		
Chapel requisites and fees	136	138
	<u>136</u>	<u>138</u>
<b>Expenditure on charitable activities</b>	<u>78,792</u>	<u>58,103</u>

**JESUS HOSPITAL**

England & Wales - Charity number 206368

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# Accounts

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CHARITY REGISTRATION NUMBER: 206368

**Jesus Hospital**  
**Unaudited Financial Statements**  
**29 September 2023**

**BURGESS HODGSON LLP**

Chartered accountants  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

**Jesus Hospital**  
**Financial Statements**  
**Year ended 29 September 2023**

	<b>Page</b>
Trustees' annual report	1
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	15
Notes to the detailed statement of financial activities	16

**Jesus Hospital**  
**Trustees' Annual Report**  
**Year ended 29 September 2023**

The trustees present their report and the unaudited financial statements of the charity for the year ended 29 September 2023.

**Reference and administrative details**

**Registered charity name** Jesus Hospital  
**Charity registration number** 206368  
**Principal office** Jesus Hospital  
Sturry Road  
Canterbury  
Kent  
CT1 1BS

**The trustees**

Councillor Anne Dekker (Resigned 1 May 2023)  
The Very Reverend Dr David Monteith (Appointed 15 December 2022)  
Councillor G Glover  
Lord Mayor Jean Butcher (Appointed 1 May 2023)  
The Venerable Dr William Adam  
Councillor P A Todd

**Associate Trustees**

Mr. Colin Spooner  
Mr Andrew Webster  
Mrs. Anne Dekker (Appointed 1 May 2023)

**Independent examiner** Mr Simon Bailey MMath FCA CTA  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

**Structure, governance and management**

The Trustees meet at suitable intervals during the year to consider the management of the Hospital.

**Objectives of the charity**

The Charity was formed to provide almshouses and pensions for 17 poor persons of either sex, married or unmarried and being members of the Church of England of whom, as nearly as possible, six shall be women and eleven shall be men. Almspeople and pensioners shall have resided in the City of Canterbury as constituted from time to time, and shall be persons of not less than 55 years of age.

# Jesus Hospital

## Trustees' Annual Report *(continued)*

Year ended 29 September 2023

### Review of the year

Jesus Hospital is an Almshouse charity which provides accommodation in the form of one and two bedroomed flats for elderly people who come from Canterbury and who are in need. The flats are in two buildings, one dating back to the 16th Century and the other built in the early 20th Century. Due to the age of these buildings there are numerous repairs and improvements to be carried out continually. The income for the Hospital comes from investments generated from the original endowments and from weekly maintenance charges levied on the Indwellers.

### Indwellers

Jesus Hospital is currently home to 13 individuals ranging in age from 65-92.

The greatest concern for Trustees is always what support can be given to Indwellers as they become unable to care for themselves and the need for them and their families to recognise this before the resident becomes a danger to themselves and those who live in the community around them. There is also the knock on effect to the Charity that as residents become more infirm they are not able to care for their accommodation as well as they once did. The internal decorations become tatty and eventually flats need to be fully refurbished once the occupant dies or moves away. The consequences in terms of finance to the Almshouse Charity are then significant.

One Indweller moved out to alternative accommodation in June 2023.

### Warden

In April 2022 Mrs Merrilyn Lee retired after 15 years as Warden and the trustees embarked on a process to appoint a successor. In the interim Mrs. Sally Glinn continued as Deputy Warden and ensured the smooth running of Jesus Hospital. The new warden will take up their duties in October 2023.

### Building Repairs and Maintenance

The following works were carried out during 2022-23;

- All boilers serviced and Landlord Certificates renewed
- Repairs to shower room of flat 12b following flooding
- Redecoration of external window frames
- Fire alarm system serviced

### Gardens

The services of Ben Stephens to maintain the grounds (4 hours a week) has been a benefit.

### Chapel

Services resumed on a monthly basis thanks to the support of some retired clergy.

Jesus Hospital works in full co-operation with the local Housing Authority, 9th Almshouse Association and the Canterbury Consortium of Almshouse

# Jesus Hospital

## Trustees' Annual Report *(continued)*

Year ended 29 September 2023

### Financial review

#### Going Concern

After making appropriate enquiries and considering the ongoing impact of COVID-19, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparation the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies below.

#### Statement of Trustees' Responsibilities

Charity law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 15/07/2024..... and signed on behalf of the board of trustees by:

  
David R M Monteith (Jul 15, 2024 15:26 GMT+1)

The Very Reverend Dr David Monteith  
Trustee

# Jesus Hospital

## Independent Examiner's Report to the Trustees of Jesus Hospital

Year ended 29 September 2023

I report to the trustees on my examination of the financial statements of Jesus Hospital ('the charity') for the year ended 29 September 2023.

### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 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

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 financial statements do not accord with those records; or
3. the financial statements 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.



16/07/2024

Mr Simon Bailey MMath FCA CTA  
Independent Examiner

Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

**Jesus Hospital**  
**Statement of Financial Activities**  
**Year ended 29 September 2023**

		2023		2022
	Note	Unrestricted funds £	Endowment funds £	Total funds £
<b>Income and endowments</b>				
Charitable activities	4	57,350	–	57,350
Investment income	5	8,511	–	8,511
Other income	6	–	–	1,402
<b>Total income</b>		<u>65,861</u>	<u>–</u>	<u>65,861</u>
<b>Expenditure</b>				
Expenditure on charitable activities	7	58,103	–	58,103
<b>Total expenditure</b>		<u>58,103</u>	<u>–</u>	<u>58,103</u>
Net gains/(losses) on investments	8	–	(4,539)	(4,539)
<b>Net income/(expenditure) and net movement in funds</b>		<u>7,758</u>	<u>4,539</u>	<u>12,297</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>32,293</u>	<u>511,878</u>	<u>544,171</u>
<b>Total funds carried forward</b>		<u>40,051</u>	<u>516,417</u>	<u>556,468</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

**Jesus Hospital**  
**Statement of Financial Position**  
**29 September 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	12	297,553	297,553
Investments	13	242,592	238,053
		<u>540,145</u>	<u>535,606</u>
<b>Current assets</b>			
Debtors	14	1,492	3,062
Cash at bank and in hand		23,902	17,568
		<u>25,394</u>	<u>20,630</u>
<b>Creditors: amounts falling due within one year</b>	15	4,584	4,584
<b>Net current assets</b>		<u>20,810</u>	<u>16,046</u>
<b>Total assets less current liabilities</b>		560,955	551,652
<b>Creditors: amounts falling due after more than one year</b>	16	4,487	7,481
<b>Net assets</b>		<u>556,468</u>	<u>544,171</u>
<b>Funds of the charity</b>			
Endowment funds		516,417	511,878
Unrestricted funds		40,051	32,293
<b>Total charity funds</b>	17	<u>556,468</u>	<u>544,171</u>

These financial statements were approved by the board of trustees and authorised for issue on 15/07/2024....., and are signed on behalf of the board by:

  
David R M Monteith (Jul 15, 2024 15:26 GMT+1)

The Very Reverend Dr David Monteith  
Trustee

The notes on pages 7 to 13 form part of these financial statements.

# Jesus Hospital

## Notes to the Financial Statements

Year ended 29 September 2023

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Jesus Hospital, Sturry Road, Canterbury, Kent, CT1 1BS.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

The Trustees have considered the charity's level of reserves and future incoming resources and concluded that these are sufficient to enable the charity to continue its operations for the foreseeable future. While the impact of the COVID-19 pandemic has been assessed by the Trustees so far as reasonably possible, due to its unprecedented impact on the wider economy, it is difficult to evaluate with any certainty the potential outcome on the charity's future activities. However, taking into consideration the charity's funds, the UK Government's response with its range of measures to support entities and the charity's own reserves and planning, the Trustees have reasonable expectation that the charity has adequate resources to continue operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing financial statements.

#### Judgements and key sources of estimation uncertainty

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

There were no judgements, estimates or assumptions that will materially affect the financial statements in the period.

#### Income tax

The charity is exempt from tax on its charitable activities.

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

Year ended 29 September 2023

### 3. Accounting policies *(continued)*

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

### Year ended 29 September 2023

#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Land and buildings are shown in the balance sheet at their historical cost. In the opinion of the Trustees the value of the land and buildings is significantly greater but in the absence of a professional valuation they are unable to quantify this.

##### Investments

Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

##### Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using their effective interest method.

Liabilities are recognised where there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

Year ended 29 September 2023

### 4. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Maintenance charges	54,908	54,908	52,898	52,898
Miscellaneous	2,442	2,442	1,340	1,340
	<u>57,350</u>	<u>57,350</u>	<u>54,238</u>	<u>54,238</u>

### 5. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Income from listed investments	8,429	8,429	9,882	9,882
Bank interest receivable	82	82	2	2
	<u>8,511</u>	<u>8,511</u>	<u>9,884</u>	<u>9,884</u>

### 6. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Insurance claim	—	—	1,402	1,402
	<u>—</u>	<u>—</u>	<u>1,402</u>	<u>1,402</u>

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Hospital and Lodge	46,209	46,209	49,634	49,634
Warden	9,506	9,506	9,922	9,922
Wardens Assistants	2,250	2,250	—	—
Chapel Fund	138	138	128	128
	<u>58,103</u>	<u>58,103</u>	<u>59,684</u>	<u>59,684</u>

### 8. Net gains/(losses) on investments

	Endowment Funds £	Total Funds 2023 £	Endowment Funds £	Total Funds 2022 £
Gains/(losses) on listed investments	4,539	4,539	(25,711)	(25,711)
	<u>4,539</u>	<u>4,539</u>	<u>(25,711)</u>	<u>(25,711)</u>

### 9. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	—	930
	<u>—</u>	<u>930</u>

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

### Year ended 29 September 2023

#### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	<u>7,880</u>	<u>5,169</u>

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

#### 12. Tangible fixed assets

Land and buildings are shown in the balance sheet at their historical cost. In the opinion of the Trustees the value of the land and buildings is significantly greater, but in the absence of a professional valuation they are unable to quantify this.

In the opinion of the Trustees the residual value of the buildings is higher than their carrying value and therefore no depreciation charge is applied.

#### 13. Investments

	Listed investments £
<b>Cost or valuation</b>	
At 30 September 2022	238,053
Additions	–
Fair value movements	<u>4,539</u>
<b>At 29 September 2023</b>	<u><u>242,592</u></u>
<b>Impairment</b>	
<b>At 30 September 2022 and 29 September 2023</b>	
<b>Carrying amount</b>	
<b>At 29 September 2023</b>	<u><u>242,592</u></u>
At 29 September 2022	<u><u>238,053</u></u>

All investments shown above are held at valuation.

#### Financial assets held at fair value

Listed investments are stated at their market value at the balance sheet date.

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

**Year ended 29 September 2023**

### 14. Debtors

	2023	2022
	£	£
Prepayments and accrued income	1,492	1,660
Other debtors	–	1,402
	<u>1,492</u>	<u>3,062</u>

### 15. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	1,590	1,590
Other creditors	2,994	2,994
	<u>4,584</u>	<u>4,584</u>

### 16. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Other creditors	4,487	7,481
	<u>4,487</u>	<u>7,481</u>

### 17. Analysis of charitable funds

#### Unrestricted funds

	At 30 September 2022	Income £	Expenditure £	Gains and losses £	At 29 September 2023
General funds	27,388	65,861	(58,103)	–	35,146
Extraordinary Repair Fund	31	–	–	–	31
Cyclical Maintenance Fund	17	–	–	–	17
Chapel Fund	4,857	–	–	–	4,857
	<u>32,293</u>	<u>65,861</u>	<u>(58,103)</u>	<u>–</u>	<u>40,051</u>

	At 30 September 2021	Income £	Expenditure £	Gains and losses £	At 29 September 2022
General funds	21,420	65,524	(59,556)	–	27,388
Extraordinary Repair Fund	31	–	–	–	31
Cyclical Maintenance Fund	17	–	–	–	17
Chapel Fund	4,985	–	(128)	–	4,857
	<u>26,453</u>	<u>65,524</u>	<u>(59,684)</u>	<u>–</u>	<u>32,293</u>

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

### Year ended 29 September 2023

#### 17. Analysis of charitable funds *(continued)*

##### Endowment funds

	At 30 September 2022 £	Income £	Expenditure £	Gains and losses £	At 29 September 2023 £
Permanent Endowment Fund	<u>511,878</u>	<u>—</u>	<u>—</u>	<u>4,539</u>	<u>516,417</u>

	At 30 September 2021 £	Income £	Expenditure £	Gains and losses £	At 29 September 2022 £
Permanent Endowment Fund	<u>537,589</u>	<u>—</u>	<u>—</u>	<u>(25,711)</u>	<u>511,878</u>

#### 18. Analysis of net assets between funds

	Unrestricted Funds £	Endowment Funds £	Total Funds 2023 £
Tangible fixed assets	28,284	269,269	297,553
Investments	—	242,592	242,592
Current assets	20,838	4,556	25,394
Creditors less than 1 year	(4,584)	—	(4,584)
Creditors greater than 1 year	<u>(4,487)</u>	<u>—</u>	<u>(4,487)</u>
<b>Net assets</b>	<u>40,051</u>	<u>516,417</u>	<u>556,468</u>

	Unrestricted Funds £	Endowment Funds £	Total Funds 2022 £
Tangible fixed assets	28,284	269,269	297,553
Investments	—	238,053	238,053
Current assets	16,074	4,556	20,630
Creditors less than 1 year	(4,584)	—	(4,584)
Creditors greater than 1 year	<u>(7,481)</u>	<u>—</u>	<u>(7,481)</u>
<b>Net assets</b>	<u>32,293</u>	<u>511,878</u>	<u>544,171</u>

##### Cyclical Maintenance Fund and Extraordinary Repair Fund

The Charity's Trust deed states that the Charity may maintain a reserve fund, for the purpose of providing for those items of ordinary maintenance and repair of the almshouses. It must also maintain a reserve fund, for the purpose of providing for the extraordinary repair, improvement or rebuilding of the almshouses.

#### 19. Related parties

There are no related party transactions to disclose in the accounts.

**Jesus Hospital**  
**Management Information**  
**Year ended 29 September 2023**

**The following pages do not form part of the financial statements.**

**Jesus Hospital**  
**Detailed Statement of Financial Activities**  
**Year ended 29 September 2023**

	2023 £	2022 £
<b>Income and endowments</b>		
<b>Charitable activities</b>		
Maintenance charges	54,908	52,898
Miscellaneous	<u>2,442</u>	<u>1,340</u>
	<u>57,350</u>	<u>54,238</u>
<b>Investment income</b>		
Income from listed investments	8,429	9,882
Bank interest receivable	<u>82</u>	<u>2</u>
	<u>8,511</u>	<u>9,884</u>
<b>Other income</b>		
Insurance claim	<u>–</u>	<u>1,402</u>
<b>Total income</b>	<u>65,861</u>	<u>65,524</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Purchases	138	128
Wages and salaries	7,880	5,169
Rates and water	3,805	2,579
Light and heat	11,814	5,116
Repairs and maintenance	21,587	12,106
Insurance	5,165	1,554
Other establishment	2,005	6,355
Legal and professional fees	1,740	818
Telephone	2,659	2,769
Other office costs	1,033	2,163
Lifeline	277	340
DetailedSOFAExpenditureOnCharitableActivitiesType4H	<u>–</u>	<u>20,587</u>
	<u>58,103</u>	<u>59,684</u>
<b>Total expenditure</b>	<u>58,103</u>	<u>59,684</u>
<b>Net gains/(losses) on investments</b>		
Gains/(losses) on listed investments	<u>(4,539)</u>	<u>25,711</u>
<b>Net income/(expenditure)</b>	<u>12,297</u>	<u>(19,871)</u>

# Jesus Hospital

## Notes to the Detailed Statement of Financial Activities

Year ended 29 September 2023

	2023	2022
	£	£
<b>Expenditure on charitable activities</b>		
<b>Hospital and Lodge</b>		
<i>Activities undertaken directly</i>		
Community charge and rates	3,805	2,579
Gas & electricity	10,597	3,132
Repairs	21,587	12,106
Insurance	5,165	1,554
Gardening	2,005	6,355
Accountancy fee	1,740	818
Administration	1,033	2,163
Lifeline	277	340
Major Repairs and Improvements	—	20,587
	<u>46,209</u>	<u>49,634</u>
<b>Warden</b>		
<i>Activities undertaken directly</i>		
Honorarium	5,630	5,169
Gas & electricity	1,217	1,984
Council tax & telephone	2,659	2,769
	<u>9,506</u>	<u>9,922</u>
<b>Wardens Assistants</b>		
<i>Activities undertaken directly</i>		
Fees	2,250	—
	<u>2,250</u>	<u>—</u>
<b>Chapel Fund</b>		
<i>Activities undertaken directly</i>		
Chapel requisites and fees	138	128
	<u>138</u>	<u>128</u>
<b>Expenditure on charitable activities</b>	<u>58,103</u>	<u>59,684</u>

**JESUS HOSPITAL**

England & Wales - Charity number 206368

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# Accounts

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CHARITY REGISTRATION NUMBER: 206368

**Jesus Hospital**  
**Unaudited Financial Statements**  
**29 September 2022**

**BURGESS HODGSON LLP**

Chartered accountants  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

**Jesus Hospital**  
**Financial Statements**  
**Year ended 29 September 2022**

	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>6</b>
Statement of financial activities	<b>7</b>
Statement of financial position	<b>8</b>
Notes to the financial statements	<b>9</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>18</b>
Notes to the detailed statement of financial activities	<b>19</b>

# Jesus Hospital

## Trustees' Annual Report

### Year ended 29 September 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 29 September 2022.

#### Reference and administrative details

<b>Registered charity name</b>	Jesus Hospital
<b>Charity registration number</b>	206368
<b>Principal office</b>	Jesus Hospital Sturry Road Canterbury Kent CT1 1BS

#### The trustees

Councillor Anne Dekker	(Appointed 11 May 2022)
Councillor G Glover	
The Very Reverend Dr David Monteith	(Appointed 15 December 2022)
The Venerable J K Kelly-Moore	(Resigned 31 October 2021)
Councillor P A Todd	
The Very Reverend Dr Robert Willis	(Resigned 30 May 2022)

#### Associate Trustees

Mr. Colin Spooner  
Mr Andrew Webster

#### Independent examiner

Mr Simon Bailey MMath FCA CTA  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

#### Structure, governance and management

The Trustees meet at suitable intervals during the year to consider the management of the Hospital.

#### Objectives of the charity

The Charity was formed to provide almshouses and pensions for 17 poor persons of either sex, married or unmarried and being members of the Church of England of whom, as nearly as possible, six shall be women and eleven shall be men. Almspeople and pensioners shall have resided in the City of Canterbury as constituted from time to time, and shall be persons of not less than 55 years of age.

# Jesus Hospital

## Trustees' Annual Report *(continued)*

### Year ended 29 September 2022

#### Review of the year

Jesus Hospital is an Almshouse charity which provides accommodation in the form of one and two bedroom flats for elderly people who come from Canterbury and who are in need. The flats are in two buildings, one dating back to the 16th Century and the other built in the early 20th Century. Due to the age of these buildings there are numerous repairs and improvements to be carried out continually. The income for the Hospital comes from investments generated from the original endowments and from weekly maintenance charges levied on the Indwellers.

#### Indwellers

Jesus Hospital is currently home to 15 individuals ranging in age from 65-92.

The greatest concern for Trustees is always what support can be given to Indwellers as they become unable to care for themselves and the need for them and their families to recognise this before the resident becomes a danger to themselves and those who live in the community around them. There is also the knock on effect to the Charity that as residents become more infirm they are not able to care for their accommodation as well as they once did. The internal decorations become tatty and eventually flats need to be fully refurbished once the occupant dies or moves away. The consequences in terms of finance to the Almshouse Charity are then significant.

One Indweller moved to a nursing home at the end of 2021 after over 20 years as an Indweller. The double flat he had occupied was then completely renovated and in March 2022 Trustees appointed a married couple to occupy this flat.

During the latter part of 2021 and into early 2022 the Covid 19 pandemic was still casting a shadow over the community as many residents were still nervous to mix and therefore the Chapel services and other social events were less well attended than before 2020.

#### Building Repairs and Maintenance

During 2021/22 a complete survey was carried out of all flats and communal buildings by surveyor Nigel Curtis as part of the Quinquennial Survey and various items were identified for repair, the major problem being large areas of repointing of brickwork. However, until sufficient funding can be identified for the continuation of this work this will not be possible. The following works were carried out during 2021.22;

- All boilers serviced and Landlord Certificates renewed
- Complete refurbishment of one double flat
- Redecoration of external doors and windows to the rear of assembly room and flats 4B/C
- Installation of secondary glazing to 4 windows in flat 2 John Boys Wing
- Some urgent electrical repairs identified by the Quinquennial survey including the installation of extractor fan in shower room of Flat 12B
- Minor plumbing repairs on two toilets
- All gutters and downpipes cleared of debris throughout the site
- Lead flashing replaced on the roof of the old wash house
- New fence panel and post replaced following storm damage at Wardens Lodge

# **Jesus Hospital**

## **Trustees' Annual Report *(continued)***

### **Year ended 29 September 2022**

#### **Water Leaks/Floods**

The major underground water leak identified in 2021 in the Wardens Lodge driveway was still not fully repaired until the late Autumn of 2021, the pipework underground being very ancient and made of lead. Fortunately the cost of these works was covered by an insurance claim.

On the 9th September 2022 the City experienced flash floods from a heavy storm. Several flats were affected when water found its way through windows and under door sills. The worst affected flat was 12A which was completely flooded but this was not discovered until the resident returned from her holiday almost a week later, by which time the carpets and woodwork had soaked up the water and become covered in mould. A further claim was submitted to repair the damage.

#### **Gardens**

Following the retirement of the two lady gardeners in 2021 it has been difficult to find alternative help in the garden. The firm who took over in late 2021 suddenly increased their charges sufficiently to make it unaffordable. The Warden and her husband continued to keep the grass cut and carry out as much of the garden maintenance as they could during the Autumn of 2022.

Some Indwellers have portions of the garden in which to grow vegetables which they very much enjoy and get satisfaction from.

#### **Kingsmead Riverside Development**

The Warden continues to meet on a regular basis with the developers and other local residents and organisations at Stakeholder meetings and has established links with the site manager and other relevant staff connected with the student accommodation.

Building works continue and it is evident that the end date for the completion of the works has been pushed back from Spring 2023 as the residential element of the site is behind schedule.

#### **Chapel**

Chapel services resumed in March 2022 on a monthly basis. Dean Robert took the services in March, and April until his retirement in May. Canon Reg Humphriss has been the main member of the clergy who regularly comes to take the services with occasional help from Rev David Corley.

#### **Other Events**

##### **Supper Evenings**

Monthly supper evenings resumed from April 2022. The Lord Mayor and her consort and Colin and Mrs Spooner (Associate Trustee) attending most. These evenings are an opportunity for neighbours to meet socially and this strengthens close links within the Jesus Hospital community.

# **Jesus Hospital**

## **Trustees' Annual Report *(continued)***

### **Year ended 29 September 2022**

#### **Death of former Warden**

In April 2022 the community was sad to hear of the sudden death of former Warden, Rev Jean Taylor (2006-2008).

#### **Farewell to Dean Robert Willis**

Farewell service and lunch on the 9th May to say goodbye to Dean Robert Willis. Dean Robert was Chairman of Trustees for over 21 years. The residents of Jesus Hospital always enjoyed the close relationship with the Cathedral through the Dean enjoying the annual Tea at the Deanery and being welcomed warmly as special guests to the Evensong service afterwards.

#### **Memorial Service for Fred Whitmore**

At the end of May 2022 Trustees, residents and the Warden attended a memorial service at the Cathedral for a long standing Trustee and ex- Lord Mayor, Fred Whitmore.

#### **Death of Queen Elizabeth II**

In September 2022 Jesus Hospital, like the rest of the country were sad to hear of the death of the Queen.

Jesus Hospital works in full co-operation with the local Housing Authority, 9th Almshouse Association and the Canterbury Consortium of Almshouse

# Jesus Hospital

## Trustees' Annual Report *(continued)*

### Year ended 29 September 2022

#### Financial review

##### Going Concern

After making appropriate enquiries and considering the ongoing impact of COVID-19, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparation the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies below.

##### Statement of Trustees' Responsibilities

Charity law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on ..... and signed on behalf of the board of trustees by:

The Very Reverend Dr David Monteith  
Chairman

# Jesus Hospital

## Independent Examiner's Report to the Trustees of Jesus Hospital

### Year ended 29 September 2022

I report to the trustees on my examination of the financial statements of Jesus Hospital ('the charity') for the year ended 29 September 2022.

#### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 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

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 financial statements do not accord with those records; or
3. the financial statements 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.

Mr Simon Bailey MMath FCA CTA  
Independent Examiner

Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

**Jesus Hospital**  
**Statement of Financial Activities**  
**Year ended 29 September 2022**

		<b>2022</b>			2021
	Note	Unrestricted funds £	Endowment funds £	<b>Total funds £</b>	Total funds £
<b>Income and endowments</b>					
Charitable activities	4	54,238	–	54,238	54,022
Investment income	5	9,884	–	9,884	9,278
Other income	6	1,402	–	1,402	3,243
<b>Total income</b>		<u>65,524</u>	<u>–</u>	<u>65,524</u>	<u>66,543</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7	59,684	–	59,684	70,937
<b>Total expenditure</b>		<u>59,684</u>	<u>–</u>	<u>59,684</u>	<u>70,937</u>
Net (losses)/gains on investments	8	–	(25,711)	(25,711)	32,545
<b>Net (expenditure)/income and net movement in funds</b>		<u>5,840</u>	<u>(25,711)</u>	<u>(19,871)</u>	<u>28,151</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		26,453	537,589	564,042	535,891
<b>Total funds carried forward</b>		<u>32,293</u>	<u>511,878</u>	<u>544,171</u>	<u>564,042</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 16 form part of these financial statements.

**Jesus Hospital**  
**Statement of Financial Position**  
**29 September 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	12	297,553	297,553
Investments	13	238,053	263,764
		<u>535,606</u>	<u>561,317</u>
<b>Current assets</b>			
Debtors	14	3,062	–
Cash at bank and in hand		17,568	18,624
		<u>20,630</u>	<u>18,624</u>
<b>Creditors: amounts falling due within one year</b>	15	4,584	5,424
<b>Net current assets</b>		<u>16,046</u>	<u>13,200</u>
<b>Total assets less current liabilities</b>		551,652	574,517
<b>Creditors: amounts falling due after more than one year</b>	16	7,481	10,475
<b>Net assets</b>		<u>544,171</u>	<u>564,042</u>
<b>Funds of the charity</b>			
Endowment funds		511,878	537,589
Unrestricted funds		32,293	26,453
<b>Total charity funds</b>	17	<u>544,171</u>	<u>564,042</u>

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

The Very Reverend Dr David Monteith  
Chairman

The notes on pages 9 to 16 form part of these financial statements.

# Jesus Hospital

## Notes to the Financial Statements

Year ended 29 September 2022

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Jesus Hospital, Sturry Road, Canterbury, Kent, CT1 1BS.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

The Trustees have considered the charity's level of reserves and future incoming resources and concluded that these are sufficient to enable the charity to continue its operations for the foreseeable future. While the impact of the COVID-19 pandemic has been assessed by the Trustees so far as reasonably possible, due to its unprecedented impact on the wider economy, it is difficult to evaluate with any certainty the potential outcome on the charity's future activities. However, taking into consideration the charity's funds, the UK Government's response with its range of measures to support entities and the charity's own reserves and planning, the Trustees have reasonable expectation that the charity has adequate resources to continue operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing financial statements.

#### Judgements and key sources of estimation uncertainty

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

There were no judgements, estimates or assumptions that will materially affect the financial statements in the period.

#### Income tax

The charity is exempt from tax on its charitable activities.

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

### Year ended 29 September 2022

#### 3. Accounting policies *(continued)*

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

### Year ended 29 September 2022

#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Land and buildings are shown in the balance sheet at their historical cost. In the opinion of the Trustees the value of the land and buildings is significantly greater but in the absence of a professional valuation they are unable to quantify this.

##### Investments

Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

##### Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using their effective interest method.

Liabilities are recognised where there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

### Year ended 29 September 2022

#### 4. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Maintenance charges	52,898	52,898	53,171	53,171
Miscellaneous	1,340	1,340	851	851
	<u>54,238</u>	<u>54,238</u>	<u>54,022</u>	<u>54,022</u>

#### 5. Investment income

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Income from listed investments	9,882	9,882	9,077	9,077
Bank interest receivable	2	2	201	201
	<u>9,884</u>	<u>9,884</u>	<u>9,278</u>	<u>9,278</u>

#### 6. Other income

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Insurance claim	1,402	1,402	3,243	3,243

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Hospital and Lodge	49,634	49,634	48,853	48,853
Warden	9,922	9,922	9,575	9,575
Wardens Assistants	–	–	1,350	1,350
Extraordinary Repair Fund	–	–	11,080	11,080
Chapel Fund	128	128	79	79
	<u>59,684</u>	<u>59,684</u>	<u>70,937</u>	<u>70,937</u>

#### 8. Net (losses)/gains on investments

	Endowment Funds £	<b>Total Funds 2022 £</b>	Endowment Funds £	Total Funds 2021 £
Gains/(losses) on listed investments	(25,711)	(25,711)	32,545	32,545

#### 9. Independent examination fees

	<b>2022 £</b>	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>930</u>	<u>930</u>

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

### Year ended 29 September 2022

#### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2022</b>	2021
	<b>£</b>	£
Honorarium	5,169	5,799

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

#### 12. Tangible fixed assets

Land and buildings are shown in the balance sheet at their historical cost. In the opinion of the Trustees the value of the land and buildings is significantly greater, but in the absence of a professional valuation they are unable to quantify this.

In the opinion of the Trustees the residual value of the buildings is higher than their carrying value and therefore no depreciation charge is applied.

#### 13. Investments

	<b>Listed investments £</b>
<b>Cost or valuation</b>	
At 30 September 2021	263,764
Additions	–
Fair value movements	(25,711)
<b>At 29 September 2022</b>	<u>238,053</u>
<b>Impairment</b>	
<b>At 30 September 2021 and 29 September 2022</b>	
<b>Carrying amount</b>	
<b>At 29 September 2022</b>	<u>238,053</u>
At 29 September 2021	<u>263,764</u>

All investments shown above are held at valuation.

#### Financial assets held at fair value

Listed investments are stated at their market value at the balance sheet date.

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

Year ended 29 September 2022

### 14. Debtors

	<b>2022</b>	2021
	£	£
Prepayments and accrued income	1,660	–
Other debtors	1,402	–
	<u>3,062</u>	<u>–</u>

### 15. Creditors: amounts falling due within one year

	<b>2022</b>	2021
	£	£
Accruals and deferred income	1,590	2,430
Other creditors	2,994	2,994
	<u>4,584</u>	<u>5,424</u>

### 16. Creditors: amounts falling due after more than one year

	<b>2022</b>	2021
	£	£
Other creditors	7,481	10,475
	<u>7,481</u>	<u>10,475</u>

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

### Year ended 29 September 2022

#### 17. Analysis of charitable funds

##### Unrestricted funds

	At 30 Sep 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 29 Sep 2022 £
General funds	21,420	65,524	(59,556)	–	–	27,388
Extraordinary Repair Fund	31	–	–	–	–	31
Cyclical Maintenance Fund	17	–	–	–	–	17
Chapel Fund	4,985	–	(128)	–	–	4,857
	<u>26,453</u>	<u>65,524</u>	<u>(59,684)</u>	<u>–</u>	<u>–</u>	<u>32,293</u>

	At 30 Sep 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 29 Sep 2021 £
General funds	30,988	66,543	(70,858)	(5,253)	–	21,420
Extraordinary Repair Fund	31	–	–	–	–	31
Cyclical Maintenance Fund	17	–	–	–	–	17
Chapel Fund	5,064	–	(79)	–	–	4,985
	<u>36,100</u>	<u>66,543</u>	<u>(70,937)</u>	<u>(5,253)</u>	<u>–</u>	<u>26,453</u>

##### Endowment funds

	At 30 Sep 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 29 Sep 2022 £
Permanent Endowment Fund	537,589	–	–	–	(25,711)	511,878

	At 30 Sep 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 29 Sep 2021 £
Permanent Endowment Fund	499,791	–	–	5,253	32,545	537,589

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

### Year ended 29 September 2022

#### 18. Analysis of net assets between funds

	Unrestricted Funds £	Endowment Funds £	Total Funds 2022 £
Tangible fixed assets	28,284	269,269	297,553
Investments	–	238,053	238,053
Current assets	16,074	4,556	20,630
Creditors less than 1 year	(4,584)	–	(4,584)
Creditors greater than 1 year	(7,481)	–	(7,481)
<b>Net assets</b>	<u>32,293</u>	<u>511,878</u>	<u>544,171</u>

	Unrestricted Funds £	Endowment Funds £	Total Funds 2021 £
Tangible fixed assets	28,284	269,269	297,553
Investments	–	263,764	263,764
Current assets	14,068	4,556	18,624
Creditors less than 1 year	(5,424)	–	(5,424)
Creditors greater than 1 year	(10,475)	–	(10,475)
<b>Net assets</b>	<u>26,453</u>	<u>537,589</u>	<u>564,042</u>

#### Cyclical Maintenance Fund and Extraordinary Repair Fund

The Charity's Trust deed states that the Charity may maintain a reserve fund, for the purpose of providing for those items of ordinary maintenance and repair of the almshouses. It must also maintain a reserve fund, for the purpose of providing for the extraordinary repair, improvement or rebuilding of the almshouses.

#### 19. Related parties

There are no related party transactions to disclose in the accounts.

**Jesus Hospital**  
**Management Information**  
**Year ended 29 September 2022**

**The following pages do not form part of the financial statements.**

# Jesus Hospital

## Detailed Statement of Financial Activities

Year ended 29 September 2022

	2022 £	2021 £
<b>Income and endowments</b>		
<b>Charitable activities</b>		
Maintenance charges	52,898	53,171
Miscellaneous	1,340	851
	<u>54,238</u>	<u>54,022</u>
<b>Investment income</b>		
Income from listed investments	9,882	9,077
Bank interest receivable	2	201
	<u>9,884</u>	<u>9,278</u>
<b>Other income</b>		
Insurance claim	1,402	3,243
	<u>1,402</u>	<u>3,243</u>
<b>Total income</b>	<u>65,524</u>	<u>66,543</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Chapel requisites and fees	128	79
Honorarium	5,169	5,799
Community charge and rates	2,579	2,910
Gas & electricity	5,116	6,281
Repairs	12,106	36,030
Insurance	1,554	4,075
Gardening	6,355	6,534
Accountancy fee	818	2,412
Council tax & telephone	2,769	3,029
Administration	2,163	3,346
Lifeline	340	442
Major Repairs and Improvements	20,587	–
	<u>59,684</u>	<u>70,937</u>
<b>Total expenditure</b>	<u>59,684</u>	<u>70,937</u>
<b>Net (losses)/gains on investments</b>		
Gains/(losses) on listed investments	25,711	(32,545)
	<u>25,711</u>	<u>(32,545)</u>
<b>Net (expenditure)/income</b>	<u>(19,871)</u>	<u>28,151</u>

# Jesus Hospital

## Notes to the Detailed Statement of Financial Activities

Year ended 29 September 2022

	2022 £	2021 £
<b>Expenditure on charitable activities</b>		
<b>Hospital and Lodge</b>		
<b><i>Activities undertaken directly</i></b>		
Community charge and rates	2,579	2,910
Gas & electricity	3,132	4,184
Repairs	12,106	24,950
Insurance	1,554	4,075
Gardening	6,355	6,534
Accountancy fee	818	2,412
Administration	2,163	3,346
Lifeline	340	442
Major Repairs and Improvements	20,587	–
	<u>49,634</u>	<u>48,853</u>
<b>Warden</b>		
<b><i>Activities undertaken directly</i></b>		
Honorarium	5,169	4,449
Gas & electricity	1,984	2,097
Council tax & telephone	2,769	3,029
	<u>9,922</u>	<u>9,575</u>
<b>Wardens Assistants</b>		
<b><i>Activities undertaken directly</i></b>		
Fees	–	1,350
	<u>–</u>	<u>1,350</u>
<b>Extraordinary Repair Fund</b>		
<b><i>Activities undertaken directly</i></b>		
Repairs and improvements	–	11,080
	<u>–</u>	<u>11,080</u>
<b>Chapel Fund</b>		
<b><i>Activities undertaken directly</i></b>		
Chapel requisites and fees	128	79
	<u>128</u>	<u>79</u>
<b>Expenditure on charitable activities</b>	<u>59,684</u>	<u>70,937</u>

**JESUS HOSPITAL**

England & Wales - Charity number 206368

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# Accounts

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**Jesus Hospital**  
**Unaudited Financial Statements**  
**29 September 2021**

**BURGESS HODGSON LLP**

Chartered accountants  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

**Jesus Hospital**  
**Financial Statements**  
**Year ended 29 September 2021**

	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>5</b>
Statement of financial activities	<b>6</b>
Statement of financial position	<b>7</b>
Notes to the financial statements	<b>8</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>17</b>
Notes to the detailed statement of financial activities	<b>19</b>

# Jesus Hospital

## Trustees' Annual Report

### Year ended 29 September 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 29 September 2021.

#### Reference and administrative details

**Registered charity name** Jesus Hospital

**Charity registration number** 206368

**Principal office** Jesus Hospital  
Sturry Road  
Canterbury  
Kent  
CT1 1BS

#### The trustees

Councillor G Glover  
The Venerable J K Kelly-Moore  
Councillor P A Todd  
Dr R A Willis

**Independent examiner** Mr Simon Bailey MMath FCA CTA  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

#### Structure, governance and management

The Trustees meet at suitable intervals during the year to consider the management of the Hospital.

#### Objectives of the charity

The Charity was formed to provide almshouses and pensions for 17 poor persons of either sex, married or unmarried and being members of the Church of England of whom, as nearly as possible, six shall be women and eleven shall be men. Almspeople and pensioners shall have resided in the City of Canterbury as constituted from time to time, and shall be persons of not less than 55 years of age.

#### Review of the year

Jesus Hospital is an Almshouse charity which provides accommodation in the form of one and two bedroomed flats for elderly people who come from Canterbury and who are in need. The flats are in two buildings, one dating back to the 16th Century and the other built in the early 20th Century. Due to the age of these buildings there are numerous repairs and improvements to be carried out continually. The income for the Hospital comes from investments generated from the original endowments and from weekly maintenance charges levied on the Indwellers.

# Jesus Hospital

## Trustees' Annual Report *(continued)*

### Year ended 29 September 2021

#### Indwellers

During the latter part of 2020 and into 2021 society was still under restrictions due to the COVID 19 Pandemic. One resident passed away, not due to COVID, but that the fact that they were not able to see loved ones and felt isolated which was a contributing factor to their demise and eventual death. Loneliness has a terrible impact on the mental health of the elderly, even those who live in a community, when they are not able to see the people they love.

Another Indweller was moved (after living at Jesus Hospital for over 20 years) into full time care.

An unexpected benefit from the Pandemic and the fact that people could not mingle as they normally would have, was that there were fewer cold and flu cases and therefore the general health of Indwellers was better than it would have been in other years.

A new resident moved into the Hospital in November 2020.

#### Building Repairs and Maintenance

During 2020/21 the following major repairs and improvements were made;

- External rear wall of the Chapel redecorated drainpipes and gutters repainted
- All windows on the North and West side of the hospital repainted
- Boundary wall repaired to the front of the hospital by the pedestrian gate
- Lintel replaced above the rear door to the assembly room
- Emergency Boiler repairs in flats 6B, 10B, 12A and 12B
- Installation of patio at Wardens Lodge
- 2 new boilers installed, one in Wardens Lodge and the other in flat 10C
- All boilers serviced and Landlord Certificates renewed
- Fire surround removed and walls plastered in flat 12B
- New kitchen installed in flat 2 JBW following flood damage
- Gas hob removed and new electric one installed in flat 1JBW
- Roof repairs over flats 8 and 2JBW
- Repairs to several outside lights throughout the site
- Communal TV Ariel repaired
- Tap and shower repairs to flat 12B
- Emergency lighting installed throughout the site
- Adaptation of doors in assembly room and hallway to conform to fire safety
- Redecoration of stairwell in flat 8 following water leak damage
- Redecoration of toilet in flat 2JBW

#### Gardens

The Gardens continued to be a great asset during 2020/21 as it was the only way that residents were able to socialise during the restrictions.

Unfortunately the two lady gardeners who were helping with the gardening both suffer with underlying health problems and so they could not help out during most of the year. However, with volunteer help from family and friends the Warden was able to keep the grass cut and gardens generally tidy. The pond was moved to a more suitable spot, where it would not fill with dead leaves and choke the water. It is now in a sunny spot and several fish were donated and now live there happily. Residents enjoy sitting on the bench installed by the pond to watch the fish.

The large conifers to the North of the buildings were removed and camellias planted instead. This has helped to keep the low lying drains clear of pine needles and debris.

# Jesus Hospital

## Trustees' Annual Report *(continued)*

Year ended 29 September 2021

### **Water Leaks/Floods**

Unfortunately, there were two major water leaks/floods during 2020/21. The first was when a pipe burst during the night in flat 2 John Boys Wing on the 15th November 2020 but was not discovered until the next morning by which time the water was ankle deep in the flat below (1JBW). The occupant of flat 2JBW had to move out and went into temporary accommodation at an Air B&B in the City whilst repairs and a replacement kitchen was installed. The majority of this work was covered by an insurance claim but Trustees decided to carry out a full redecoration of the areas affected the cost of which came out of general funds.

At the end of June 2021 there was found to be a large water leak between the main meter in the driveway and the Wardens Lodge. The entire driveway had to be dug up and investigations made as to where the leak was. The cost of this work was in the region of £14,000 which was, fortunately, mainly covered by another insurance claim.

### **Kingsmead Riverside Development**

During September 2021 the Student Accommodation was finished and students beginning to move in. The retail, cinema and other residential areas were still under construction. Developers plan to have the site complete by the Spring of 2023.

The site continues to impact negatively on the quality of life of the residents of Jesus Hospital in the form of noise and dust pollution during construction and lately from the disturbance from rowdy students especially during Fresher's Week!

### **Chapel**

The Chapel was not used at all during 2020/21 due to the small size of it and the nervousness of Indwellers who were naturally cautious on being in a small space with those from other households.

Founders Day was celebrated in the garden on Thursday 2nd September 2021 and the service was taken by Dean Robert Willis (this was to be his last Founders Day at Jesus Hospital after 21 years).

### **Other Social Events**

There were very few social events in 2020/21. However, the garden and sun room were a source of comfort and delight to residents who were pleased to be able to get together with their families and friends when they were not able to meet in their own homes.

### **General**

Sadly a former Trustee and great friend of Jesus Hospital, Mr Fred Whitmore, died on New Year's Day 2021 in a nursing home in Norfolk. Mr Whitmore was much loved by those who knew him and he will be very sadly missed.

Jesus Hospital works in full co-operation with the local Housing Authority, the Almshouse Association and the Canterbury Consortium of Almshouses.

# Jesus Hospital

## Trustees' Annual Report *(continued)*

Year ended 29 September 2021

### Financial review

#### Going Concern

After making appropriate enquiries and considering the ongoing impact of COVID-19, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparation the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies below.

#### Statement of Trustees' Responsibilities

Charity law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 22nd July 2022 and signed on behalf of the board of trustees by:



~~Dr P.A. Willis~~ Mr P. A. Todd  
Trustee

# Jesus Hospital

## Independent Examiner's Report to the Trustees of Jesus Hospital

Year ended 29 September 2021

I report to the trustees on my examination of the financial statements of Jesus Hospital ('the charity') for the year ended 29 September 2021.

### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 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

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 financial statements do not accord with those records; or
3. the financial statements 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.



Mr Simon Bailey MMath FCA CTA  
Independent Examiner  
For and on behalf of Burgess Hodgson LLP

Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

27th July 2022

**Jesus Hospital**  
**Statement of Financial Activities**  
**Year ended 29 September 2021**

		<b>2021</b>			2020
	Note	Unrestricted funds £	Endowment funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	–	–	–	899
Charitable activities	5	54,022	–	54,022	52,209
Investment income	6	9,278	–	9,278	9,046
Other income	7	3,243	–	3,243	2,967
<b>Total income</b>		<u>66,543</u>	<u>–</u>	<u>66,543</u>	<u>65,121</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8	70,937	–	70,937	62,277
<b>Total expenditure</b>		<u>70,937</u>	<u>–</u>	<u>70,937</u>	<u>62,277</u>
Net gains/(losses) on investments	9	–	(32,545)	(32,545)	23,683
<b>Net income/(expenditure) and net movement in funds</b>		<u>(4,394)</u>	<u>32,545</u>	<u>28,151</u>	<u>(20,839)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		36,100	499,791	535,891	556,730
<b>Total funds carried forward</b>		<u>31,706</u>	<u>532,336</u>	<u>564,042</u>	<u>535,891</u>


The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

**Jesus Hospital**  
**Statement of Financial Position**  
**29 September 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	13	297,553	297,553
Investments	14	<u>263,764</u>	<u>231,219</u>
		561,317	528,772
<b>Current assets</b>			
Cash at bank and in hand		18,624	26,012
<b>Creditors: amounts falling due within one year</b>	15	<u>5,424</u>	<u>5,424</u>
<b>Net current assets</b>		<u>13,200</u>	<u>20,588</u>
<b>Total assets less current liabilities</b>		574,517	549,360
<b>Creditors: amounts falling due after more than one year</b>	16	<u>10,475</u>	<u>13,469</u>
<b>Net assets</b>		<u>564,042</u>	<u>535,891</u>
<b>Funds of the charity</b>			
Endowment funds		537,589	499,791
Unrestricted funds		<u>26,453</u>	<u>36,100</u>
<b>Total charity funds</b>	17	<u>564,042</u>	<u>535,891</u>

These financial statements were approved by the board of trustees and authorised for issue on ~~22nd July 2022~~ and are signed on behalf of the board by:

  
 Dr R.A. Willis Cllr. PA. Todd  
 Trustee

The notes on pages 8 to 15 form part of these financial statements.

# Jesus Hospital

## Notes to the Financial Statements

Year ended 29 September 2021

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Jesus Hospital, Sturry Road, Canterbury, Kent, CT1 1BS.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

The Trustees have considered the charity's level of reserves and future incoming resources and concluded that these are sufficient to enable the charity to continue its operations for the foreseeable future. While the impact of the COVID-19 pandemic has been assessed by the Trustees so far as reasonably possible, due to its unprecedented impact on the wider economy, it is difficult to evaluate with any certainty the potential outcome on the charity's future activities. However, taking into consideration the charity's funds, the UK Government's response with its range of measures to support entities and the charity's own reserves and planning, the Trustees have reasonable expectation that the charity has adequate resources to continue operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing financial statements.

#### Judgements and key sources of estimation uncertainty

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

There were no judgements, estimates or assumptions that will materially affect the financial statements in the period.

#### Income tax

The charity is exempt from tax on its charitable activities.

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

### Year ended 29 September 2021

#### 3. Accounting policies *(continued)*

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

### Year ended 29 September 2021

#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Land and buildings are shown in the balance sheet at their historical cost. In the opinion of the Trustees the value of the land and buildings is significantly greater but in the absence of a professional valuation they are unable to quantify this.

##### Investments

Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

##### Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using their effective interest method.

Liabilities are recognised where there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

Year ended 29 September 2021

### 4. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
<b>Donations</b>				
Donations - General	–	–	605	605
Collections - General and specific	–	–	294	294
	<u>–</u>	<u>–</u>	<u>899</u>	<u>899</u>
	<u>–</u>	<u>–</u>	<u>899</u>	<u>899</u>

### 5. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Maintenance charges	53,171	53,171	52,209	52,209
Miscellaneous	851	851	–	–
	<u>54,022</u>	<u>54,022</u>	<u>52,209</u>	<u>52,209</u>
	<u>54,022</u>	<u>54,022</u>	<u>52,209</u>	<u>52,209</u>

### 6. Investment income

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Income from listed investments	9,077	9,077	9,039	9,039
Bank interest receivable	201	201	7	7
	<u>9,278</u>	<u>9,278</u>	<u>9,046</u>	<u>9,046</u>
	<u>9,278</u>	<u>9,278</u>	<u>9,046</u>	<u>9,046</u>

### 7. Other income

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Insurance claim	3,243	3,243	2,967	2,967
	<u>3,243</u>	<u>3,243</u>	<u>2,967</u>	<u>2,967</u>
	<u>3,243</u>	<u>3,243</u>	<u>2,967</u>	<u>2,967</u>

### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Hospital and Lodge	48,853	48,853	40,639	40,639
Warden	9,575	9,575	10,143	10,143
Wardens Assistants	1,350	1,350	350	350
Extraordinary Repair Fund	11,080	11,080	10,966	10,966
Chapel Fund	79	79	179	179
	<u>70,937</u>	<u>70,937</u>	<u>62,277</u>	<u>62,277</u>
	<u>70,937</u>	<u>70,937</u>	<u>62,277</u>	<u>62,277</u>

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

### Year ended 29 September 2021

#### 9. Net gains/(losses) on investments

	Endowment Funds	Total Funds 2021	Endowment Funds	Total Funds 2020
	£	£	£	£
Gains/(losses) on listed investments	<u>32,545</u>	<u>32,545</u>	<u>(23,683)</u>	<u>(23,683)</u>

#### 10. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>930</u>	<u>900</u>

#### 11. Staff costs

The average head count of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

#### 12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

#### 13. Tangible fixed assets

Land and buildings are shown in the balance sheet at their historical cost. In the opinion of the Trustees the value of the land and buildings is significantly greater, but in the absence of a professional valuation they are unable to quantify this.

In the opinion of the Trustees the residual value of the buildings is higher than their carrying value and therefore no depreciation charge is applied.

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

Year ended 29 September 2021

### 14. Investments

	<b>Listed investments £</b>
<b>Cost or valuation</b>	
At 30 September 2020	231,219
Additions	–
Fair value movements	<u>32,545</u>
<b>At 29 September 2021</b>	<u><u>263,764</u></u>
<b>Impairment</b>	
<b>At 30 September 2020 and 29 September 2021</b>	
<b>Carrying amount</b>	
<b>At 29 September 2021</b>	<u><u>263,764</u></u>
At 29 September 2020	<u><u>231,219</u></u>

All investments shown above are held at valuation.

#### **Financial assets held at fair value**

Listed investments are stated at their market value at the balance sheet date.

### 15. Creditors: amounts falling due within one year

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	2,430	2,430
Other creditors	<u>2,994</u>	<u>2,994</u>
	<u><u>5,424</u></u>	<u><u>5,424</u></u>

### 16. Creditors: amounts falling due after more than one year

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other creditors	<u><u>10,475</u></u>	<u><u>13,469</u></u>

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

### Year ended 29 September 2021

#### 17. Analysis of charitable funds

##### Unrestricted funds

	At 30 Sep 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 29 Sep 2021 £
General funds	30,988	66,543	(70,858)	(5,253)	–	21,420
Extraordinary Repair Fund	31	–	–	–	–	31
Cyclical Maintenance Fund	17	–	–	–	–	17
Chapel Fund	5,064	–	(79)	–	–	4,985
	<u>36,100</u>	<u>66,543</u>	<u>(70,937)</u>	<u>(5,253)</u>	<u>–</u>	<u>26,453</u>

	At 30 Sep 2019 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 29 Sep 2020 £
General funds	28,259	64,827	(62,098)	–	–	30,988
Extraordinary Repair Fund	31	–	–	–	–	31
Cyclical Maintenance Fund	17	–	–	–	–	17
Chapel Fund	4,949	294	(179)	–	–	5,064
	<u>33,256</u>	<u>65,121</u>	<u>(62,277)</u>	<u>–</u>	<u>–</u>	<u>36,100</u>

##### Endowment funds

	At 30 Sep 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 29 Sep 2021 £
Permanent Endowment Fund	499,791	–	–	5,253	32,545	537,589

	At 30 Sep 2019 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 29 Sep 2020 £
Permanent Endowment Fund	523,474	–	–	–	(23,683)	499,791

# Jesus Hospital

## Notes to the Financial Statements *(continued)*

### Year ended 29 September 2021

#### 18. Analysis of net assets between funds

	Unrestricted Funds £	Endowment Funds £	Total Funds 2021 £
Tangible fixed assets	28,284	269,269	297,553
Investments	–	263,764	263,764
Current assets	14,068	4,556	18,624
Creditors less than 1 year	(5,424)	–	(5,424)
Creditors greater than 1 year	(10,475)	–	(10,475)
<b>Net assets</b>	<u>26,453</u>	<u>537,589</u>	<u>564,042</u>

	Unrestricted Funds £	Endowment Funds £	Total Funds 2020 £
Tangible fixed assets	28,284	269,269	297,553
Investments	–	231,219	231,219
Current assets	21,456	4,556	26,012
Creditors less than 1 year	(5,424)	–	(5,424)
Creditors greater than 1 year	(13,469)	–	(13,469)
<b>Net assets</b>	<u>30,847</u>	<u>505,044</u>	<u>535,891</u>

#### Cyclical Maintenance Fund and Extraordinary Repair Fund

The Charity's Trust deed states that the Charity may maintain a reserve fund, for the purpose of providing for those items of ordinary maintenance and repair of the almshouses. It must also maintain a reserve fund, for the purpose of providing for the extraordinary repair, improvement or rebuilding of the almshouses.

#### 19. Related parties

There are no related party transactions to disclose in the accounts.

**Jesus Hospital**  
**Management Information**  
**Year ended 29 September 2021**

**The following pages do not form part of the financial statements.**

# Jesus Hospital

## Detailed Statement of Financial Activities

Year ended 29 September 2021

	2021 £	2020 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations - General	–	605
Collections - General and specific	–	294
	<u>–</u>	<u>899</u>
<b>Charitable activities</b>		
Maintenance charges	53,171	52,209
Miscellaneous	851	–
	<u>54,022</u>	<u>52,209</u>
<b>Investment income</b>		
Income from listed investments	9,077	9,039
Bank interest receivable	201	7
	<u>9,278</u>	<u>9,046</u>
<b>Other income</b>		
Insurance claim	3,243	2,967
	<u>3,243</u>	<u>2,967</u>
<b>Total income</b>	<u>66,543</u>	<u>65,121</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Purchases	79	179
Wages and salaries	5,799	5,894
Rates and water	2,910	2,083
Light and heat	6,281	6,786
Repairs and maintenance	36,030	28,569
Insurance	4,075	3,208
Other establishment	6,534	6,014
Legal and professional fees	2,412	1,584
Telephone	3,029	2,240
Other office costs	3,346	1,298
Lifeline	442	240
Eastbridge Hospital joint venture fees	–	4,182
	<u>70,937</u>	<u>62,277</u>
<b>Total expenditure</b>	<u>70,937</u>	<u>62,277</u>

# Jesus Hospital

## Detailed Statement of Financial Activities *(continued)*

Year ended 29 September 2021

	2021 £	2020 £
<b>Net gains/(losses) on investments</b>		
Gains/(losses) on listed investments	<u>(32,545)</u>	<u>23,683</u>
<b>Net income/(expenditure)</b>	<u><u>28,151</u></u>	<u><u>(20,839)</u></u>

# Jesus Hospital

## Notes to the Detailed Statement of Financial Activities

Year ended 29 September 2021

	2021 £	2020 £
<b>Expenditure on charitable activities</b>		
<b>Hospital and Lodge</b>		
<b><i>Activities undertaken directly</i></b>		
Community charge and rates	2,910	2,083
Gas & electricity	4,184	4,427
Repairs	24,950	17,603
Insurance	4,075	3,208
Gardening	6,534	6,014
Accountancy fee	2,412	1,584
Administration	3,346	1,298
Lifeline	442	240
Eastbridge Hospital joint venture fees	–	4,182
	<u>48,853</u>	<u>40,639</u>
<b>Warden</b>		
<b><i>Activities undertaken directly</i></b>		
Honorarium	4,449	5,544
Gas & electricity	2,097	2,359
Council tax & telephone	3,029	2,240
	<u>9,575</u>	<u>10,143</u>
<b>Wardens Assistants</b>		
<b><i>Activities undertaken directly</i></b>		
Fees	1,350	350
<b>Extraordinary Repair Fund</b>		
<b><i>Activities undertaken directly</i></b>		
Repairs and improvements	11,080	10,966
<b>Chapel Fund</b>		
<b><i>Activities undertaken directly</i></b>		
Chapel requisites and fees	79	179
	<u>79</u>	<u>179</u>
<b>Expenditure on charitable activities</b>	<u><u>70,937</u></u>	<u><u>62,277</u></u>