

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**  
**FOR**  
**THE JOHN HOWARD NURSES HOMES**

Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**THE JOHN HOWARD NURSES HOMES**

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**FOR THE YEAR ENDED 31 MARCH 2023**

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## **THE JOHN HOWARD NURSES HOMES**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Charity owns 24 cottages in Brighton. Average occupancy during the year was 91% (2022: 87%). Graves Son and Pilcher provide a managing service to the Charity.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

A subgroup of the Trustees meets regularly with the managing agents, Graves Son and Pilcher, which helps to ensure the continued smooth running of the cottages as well as adhering to all the regulatory requirements.

During the year we welcomed four new residents.

The cost of the gardening continues to increase as more residents have become unable to maintain their plots. The Trustees are therefore paying for the gardener to do them, in addition to the general maintenance of the grounds, which now includes the spinney and borders around the lawn.

In October, Tree Surgeons again gave all the hedges a very hard cut which continues to give more light to some cottages and a wider main entrance.

The repairs to the external timbers including the beams and window frames, along with external decorations to the front of the buildings have been completed. Repairs have been carried out, where required, to the PVC windows and doors. All the main entrance door and window sets to the common ways have been replaced.

In addition, there has been the usual day to day maintenance of the 24 cottages and the Lodge. Six monthly checks on all drains, gulleys, hoppers etc continue.

The guest flat and communal lounge in the Lodge continues to be in regular use.

2022 marked the 100th anniversary of the founding of John Howard Cottages. A Blue Plaque to commemorate this, and thank Sir John Howard for his generosity, was dedicated in August. This was followed by a buffet supper for residents, Trustees, and contactors. A commemorative bench was also purchased for the grounds.

During the year, the Trustees became aware of scheme run by the Citizens Advice Bureau whereby those over 66 and on benefits could apply for free energy saving items eg thermal slippers, flasks, electric blankets, oil filled heaters, microwaves etc. All residents were advised of the items they could choose, and several took up the offer.

Brighton & Hove council's Tourism, Equalities, Community and Culture Committee approved some recommended additions to the council's Local List of Heritage Assets in March 2023 and John Howard Cottages is now included on the Local List.

## **THE JOHN HOWARD NURSES HOMES**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2023**

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#### **FINANCIAL REVIEW**

##### **Financial position**

Rental income totalled £105,028 in the year ended 31 March 2023 (2022: 98,609), an increase compared to the previous year.

Expenditure on maintenance and other running costs was £149,289. This included expenditure of £131,056 (2022: £120,407) in respect of high maintenance costs due to the age and state of the properties. The total outgoing resources for the year were £150,873 (2022: £137,918). At 31 March 2023, total reserves were £407,734 (2022: £433,482) including unrestricted reserves of £290,991 (2022: £316,739).

During the year donations of £20,000 (2022: £17,500) were received, and this is included in other income.

The freehold properties are included in the accounts at cost, which is considered to be substantially below their current market value.

Excess cash funds are held in interest bearing accounts.

##### **Reserves policy**

The trustee has reviewed the charity's reserves and is satisfied that they are adequate to meet both ongoing regular expenditure and to provide for periodic significant property maintenance costs which arise from time to time.

The trustee continues to refurbish the cottages as they become vacant to bring them up to a modern and consistent standard. Advertising is ongoing to attract new residents with the aim of achieving 100% occupancy.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The John Howard Nurses Homes ("the Charity") was founded as a charity under the terms of the will (the "governing document") of Sir John Howard, who died on 20 April 1917, to provide accommodation for nurses whose health has broken down or who otherwise are not able to follow their profession and whose means are limited.

When reviewing our aims and objectives we have referred to the Charity Commission's general guidance on public benefit. All of our activities are undertaken to further our charitable purposes for the public benefit.

The John Howard Nurses Homes is registered as a charity, number 212584.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

212584

##### **Principal address**

Parish Office  
St George's Church  
St George's Road  
Brighton  
East Sussex  
BN2 1ED



**THE JOHN HOWARD NURSES HOMES**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Trustees**

Rev Dr A Manson-Brailsford  
Miss M Ellis  
Miss S Clough  
Miss A Moulson  
Mrs S Spackman (resigned 16/4/2023)  
Dr H Beaumont  
Mr A Cooke  
Miss L Chatburn (appointed 23/5/2022)  
Mr S Teixeira da Mota (appointed 23/5/2022)

**Independent Examiner**

John Thacker FCA DChA  
Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**Bankers**

Barclays Bank plc  
139/140 North Street  
Brighton  
BN1 1RU

Approved by order of the board of trustees on 2<sup>nd</sup> August 2023 and signed on its behalf by:

*Andrew Manson-Brailsford.*

.....  
Rev Dr A Manson-Brailsford - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE JOHN HOWARD NURSES HOMES**

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**Independent examiner's report to the trustees of The John Howard Nurses Homes**

I report to the charity trustees on my examination of the accounts of The John Howard Nurses Homes (the Trust) for the year ended 31 March 2023.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



John Thacker FCA DChA

Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

Date: 2 August 2023

**THE JOHN HOWARD NURSES HOMES**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted fund £	Endowment fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
Rent receivable		105,028	-	105,028	98,609
Donations		20,000	-	20,000	17,500
Investment income	2	<u>97</u>	<u>-</u>	<u>97</u>	<u>9</u>
<b>Total</b>		<u>125,125</u>	<u>-</u>	<u>125,125</u>	<u>116,118</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable expenditure		<u>150,873</u>	<u>-</u>	<u>150,873</u>	<u>137,918</u>
<b>NET INCOME/(EXPENDITURE)</b>		(25,748)	-	(25,748)	(21,800)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>316,739</u>	<u>116,743</u>	<u>433,482</u>	<u>455,282</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>290,991</u>	<u>116,743</u>	<u>407,734</u>	<u>433,482</u>

The notes form part of these financial statements

**THE JOHN HOWARD NURSES HOMES**

**BALANCE SHEET**  
**31 MARCH 2023**

	Notes	Unrestricted fund £	Endowment fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	62,083	-	62,083	62,083
<b>CURRENT ASSETS</b>					
Debtors	6	6,296	-	6,296	6,313
Cash at bank		<u>233,602</u>	<u>116,743</u>	<u>350,345</u>	<u>373,476</u>
		239,898	116,743	356,641	379,789
<b>CREDITORS</b>					
Amounts falling due within one year	7	(10,990)	-	(10,990)	(8,390)
<b>NET CURRENT ASSETS</b>		<u>228,908</u>	<u>116,743</u>	<u>345,651</u>	<u>371,399</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>290,991</u>	<u>116,743</u>	<u>407,734</u>	<u>433,482</u>
<b>NET ASSETS</b>		<u>290,991</u>	<u>116,743</u>	<u>407,734</u>	<u>433,482</u>
<b>FUNDS</b>	8				
Unrestricted funds				290,991	316,739
Endowment funds				<u>116,743</u>	<u>116,743</u>
<b>TOTAL FUNDS</b>				<u>407,734</u>	<u>433,482</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 2<sup>nd</sup> August 2023 and were signed on its behalf by:

*Andrew Manson-Brailsford*

.....  
Rev Dr A Manson-Brailsford - Trustee

The notes form part of these financial statements



## **THE JOHN HOWARD NURSES HOMES**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31 MARCH 2023**

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#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Fixtures and fittings	- 25% and 50% on cost

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**THE JOHN HOWARD NURSES HOMES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**2. INVESTMENT INCOME**

	2023	2022
	£	£
Investment income	<u>97</u>	<u>9</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Endowment fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Rent receivable	98,609	-	98,609
Donations	17,500	-	17,500
Investment income	<u>9</u>	<u>-</u>	<u>9</u>
<b>Total</b>	<u>116,118</u>	<u>-</u>	<u>116,118</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable expenditure	<u>137,918</u>	<u>-</u>	<u>137,918</u>
<b>NET INCOME/(EXPENDITURE)</b>	(21,800)	-	(21,800)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>338,539</u>	<u>116,743</u>	<u>455,282</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>316,739</u>	<u>116,743</u>	<u>433,482</u>

**THE JOHN HOWARD NURSES HOMES****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023****5. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2022 and 31 March 2023	<u>62,083</u>	<u>3,796</u>	<u>65,879</u>
<b>DEPRECIATION</b>			
At 1 April 2022 and 31 March 2023	<u>-</u>	<u>3,796</u>	<u>3,796</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>62,083</u>	<u>-</u>	<u>62,083</u>
At 31 March 2022	<u>62,083</u>	<u>-</u>	<u>62,083</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Prepayments	<u>6,296</u>	<u>6,313</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Accruals and deferred income	<u>10,990</u>	<u>8,390</u>

**8. MOVEMENT IN FUNDS**

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
General fund	316,739	(25,748)	290,991
<b>Endowment funds</b>			
Endowment fund	116,743	-	116,743
<b>TOTAL FUNDS</b>	<u>433,482</u>	<u>(25,748)</u>	<u>407,734</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	125,125	(150,873)	(25,748)
<b>TOTAL FUNDS</b>	<u>125,125</u>	<u>(150,873)</u>	<u>(25,748)</u>



**THE JOHN HOWARD NURSES HOMES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**8. MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
General fund	338,539	(21,800)	316,739
<b>Endowment funds</b>			
Endowment fund	116,743	-	116,743
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>455,282</u>	<u>(21,800)</u>	<u>433,482</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	116,118	(137,918)	(21,800)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>116,118</u>	<u>(137,918)</u>	<u>(21,800)</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.



**THE JOHN HOWARD NURSES HOMES**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Investment income	97	9
<b>Charitable activities</b>		
Rent received	105,028	98,609
Donations	<u>20,000</u>	<u>17,500</u>
	<u>125,028</u>	<u>116,109</u>
<b>Total incoming resources</b>	125,125	116,118
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Property costs	131,056	120,407
Managing agent costs	12,600	12,150
Other costs	<u>5,633</u>	<u>3,879</u>
	149,289	136,436
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examination	<u>1,584</u>	<u>1,482</u>
<b>Total resources expended</b>	<u>150,873</u>	<u>137,918</u>
<b>Net expenditure</b>	<u>(25,748)</u>	<u>(21,800)</u>

This page does not form part of the statutory financial statements