

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**  
**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 2025**

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## **THE JOHN HOWARD NURSES HOMES**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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 100% (2024: 87%). Graves Son and Pilcher provide a managing service to the Charity.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Charitable activities**

A subgroup of the Trustees is in regular contact 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. Meetings with the residents are also held, to discuss any matters they wish to raise. This has included increased security on site and car parking.

There have been no new residents this year, as the cottages are fully occupied, but there is a waiting list should any become vacant.

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.

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

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 continue to be in regular use.

The Health & Safety Risk Assessment and the Fire Risk Assessment were conducted in June 2024. Anything flagged on the reports have either been dealt with or are in progress, depending on the priority.

As of 2nd September 2024, Brighton & Hove City Council implemented a new Selective Licensing Scheme for certain areas. John Howard Cottages was included in that selection and Graves Son and Pilcher submitted the applications on behalf of the Trustees for all 24 cottages.

In January 2025, Graves Son and Pilcher received a letter of acknowledgement for all 24 cottages. The letter confirms the Council have received all the correct documentation and initial fee.

Before a licence can be issued, the Council must assess the application and building to see if it meets requirements, but John Howard Cottages are compliant with the process to date.

## **THE JOHN HOWARD NURSES HOMES**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2025**

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#### **FINANCIAL REVIEW**

##### **Financial position**

Rental income totalled £125,403 in the year ended 31 March 2025 (2024: 102,798), an increase compared to the previous year.

Expenditure on maintenance and other running costs was £89,609. This included expenditure of £76,171 (2024 £113,108) in respect of high maintenance costs due to the age and state of the properties. The total outgoing resources for the year were £91,673 (2024: £131,069). At 31 March 2025, total reserves were £456,625 (2023: £400,892) including unrestricted reserves of £339,882 (2024: £284,149).

During the year donations of £20,000 (2024: £20,000) 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 trustees 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 trustees 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. For the year ending 31st March 2025, the occupancy was 100%.

#### **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.

##### **Induction and training of new trustees**

The trustees are provided with a copy of the Charity Commission's Essential Trustee

They also have copies of all the policies that are in place eg conflicts of interest, investment, complaints, safeguarding etc.

These are based on templates provided by the Almshouse Association, of which The Charity is member.

New trustees will also be given a tour of the site, as soon as practical.

The trustees of John Howard Cottages recognise and accept their responsibilities to ensure that risk management is approached comprehensively throughout the organisation.

Major risks are those that would have a significant impact and a likelihood of occurring. If they arose they would have a major impact on the almshouse charity in the following areas:

" Governance

" Operations

" Finances

" Environmental or external factors such as public opinion

" The Charity compliance with law or regulation

**THE JOHN HOWARD NURSES HOMES**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**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

**Trustees**

Rev Dr A Manson-Brailsford  
Miss M Ellis  
Miss S Clough  
Miss A Moulson  
Dr H Beaumont  
Mr A Cooke  
Mr S Teixeira da Mota  
Mr P Simmons (appointed 10/6/2024)  
Miss M Sofaer (appointed 26/5/2024)  
Mr A Tallon (appointed 26/5/2024)  
Mr G Todd-Ware (appointed 26/5/2024)  
Ms W Burdett (appointed 25/5/2025)

**Independent Examiner**

Dr Shona F Wardrop C.A  
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 15 September 2025 and signed on its behalf by:

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 2025.

**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.

Dr Shona F Wardrop C.A  
The Institute of Chartered Accountants of Scotland

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

17 September 2025

**THE JOHN HOWARD NURSES HOMES****STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted fund £	Endowment fund £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
Rent receivable		125,403	-	125,403	102,798
Donations		20,000	-	20,000	20,000
Investment income	2	2,003	-	2,003	1,429
<b>Total</b>		<u>147,406</u>	<u>-</u>	<u>147,406</u>	<u>124,227</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable expenditure		<u>91,673</u>	<u>-</u>	<u>91,673</u>	<u>131,069</u>
<b>NET INCOME/(EXPENDITURE)</b>		55,733	-	55,733	(6,842)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		284,149	116,743	400,892	407,734
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>339,882</u></u>	<u><u>116,743</u></u>	<u><u>456,625</u></u>	<u><u>400,892</u></u>

The notes form part of these financial statements

**THE JOHN HOWARD NURSES HOMES****BALANCE SHEET****31 MARCH 2025**

	Notes	Unrestricted fund £	Endowment fund £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	62,083	-	62,083	62,083
<b>CURRENT ASSETS</b>					
Debtors	6	19,368	-	19,368	6,467
Cash at bank		266,801	116,743	383,544	341,179
		<u>286,169</u>	<u>116,743</u>	<u>402,912</u>	<u>347,646</u>
<b>CREDITORS</b>					
Amounts falling due within one year	7	(8,370)	-	(8,370)	(8,837)
<b>NET CURRENT ASSETS</b>		<u>277,799</u>	<u>116,743</u>	<u>394,542</u>	<u>338,809</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>339,882</u>	<u>116,743</u>	<u>456,625</u>	<u>400,892</u>
<b>NET ASSETS</b>		<u>339,882</u>	<u>116,743</u>	<u>456,625</u>	<u>400,892</u>
<b>FUNDS</b>	8				
Unrestricted funds				339,882	284,149
Endowment funds				116,743	116,743
<b>TOTAL FUNDS</b>				<u>456,625</u>	<u>400,892</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 September 2025 and were signed on its behalf by:

Rev Dr A Manson-Brailsford - Trustee

The notes form part of these financial statements



**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 exemption 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.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

At the time of approval of the financial statements, the Trustees had a reasonable expectation that the charity had adequate resources to continue in operational existence for the foreseeable future, and on that basis the charity is considered to be a going concern.

**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

The freehold properties are included in the accounts at cost, which is considered to be substantially below their current market value and as such are not depreciated.

**Taxation**

The charity is exempt from taxation in respect of income or capital gain received to the extent that such income or gains are applied exclusively to charitable purposes.

Expenditure includes any VAT which cannot be fully recovered and is included within the item of expenditure to which it relates.

**Fund accounting**

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

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

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.

**Endowment Funds**

These non-expendable funds have been donated specifically to invest to produce income - the capital cannot be spent. The income is included in unrestricted funds.

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

**2. INVESTMENT INCOME**

	2025 £	2024 £
Investment income	2,003	1,429

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**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	102,798	-	102,798
Donations	20,000	-	20,000
Investment income	1,429	-	1,429
<b>Total</b>	124,227	-	124,227
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable expenditure	131,069	-	131,069
<b>NET INCOME/(EXPENDITURE)</b>	(6,842)	-	(6,842)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	290,991	116,743	407,734
<b>TOTAL FUNDS CARRIED FORWARD</b>	284,149	116,743	400,892

**THE JOHN HOWARD NURSES HOMES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**5. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2024 and 31 March 2025	62,083	3,796	65,879
<b>DEPRECIATION</b>			
At 1 April 2024 and 31 March 2025	-	3,796	3,796
<b>NET BOOK VALUE</b>			
At 31 March 2025	62,083	-	62,083
At 31 March 2024	62,083	-	62,083

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

	2025 £	2024 £
Prepayments	19,368	6,467

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

	2025 £	2024 £
Accruals and deferred income	8,370	8,837

**8. MOVEMENT IN FUNDS**

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
<b>Unrestricted funds</b>			
General fund	284,149	55,733	339,882
<b>Endowment funds</b>			
Endowment fund	116,743	-	116,743
<b>TOTAL FUNDS</b>	400,892	55,733	456,625

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	147,406	(91,673)	55,733
<b>TOTAL FUNDS</b>	147,406	(91,673)	55,733

**THE JOHN HOWARD NURSES HOMES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**8. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	290,991	(6,842)	284,149
<b>Endowment funds</b>			
Endowment fund	116,743	-	116,743
<b>TOTAL FUNDS</b>	<u>407,734</u>	<u>(6,842)</u>	<u>400,892</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	124,227	(131,069)	(6,842)
<b>TOTAL FUNDS</b>	<u>124,227</u>	<u>(131,069)</u>	<u>(6,842)</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**THE JOHN HOWARD NURSES HOMES****DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Investment income	2,003	1,429
<b>Charitable activities</b>		
Rent received	125,403	102,798
Donations	20,000	20,000
	<hr/>	<hr/>
	145,403	122,798
<b>Total incoming resources</b>	<hr/>	<hr/>
	147,406	124,227
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Property costs	76,171	113,108
Managing agent costs	12,593	13,628
Other costs	845	4,333
	<hr/>	<hr/>
	89,609	131,069
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examination	2,064	-
	<hr/>	<hr/>
Total resources expended	91,673	131,069
<b>Net income/(expenditure)</b>	<hr/>	<hr/>
	55,733	(6,842)

This page does not form part of the statutory financial statements