

# The Hospital of St Anne of Appleby

England & Wales · Charity number 224867

## Details

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**Other names** THE HOSPITAL OF ST ANNE

**Status** Registered

**Legal form** Other

**Registered** 1964-06-11

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

## Contact

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**Address** The Hospital of St Anne  
Boroughgate  
Ableby in Westmorland  
CA16 7HW

**Phone** 07810826079

**Email** [info@thealmshousesappleby.org](mailto:info@thealmshousesappleby.org)

## Activities

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**Objects:** TO PROVIDE ALMSHOUSES FOR POOR WIDOWS OR SPINSTERS OF GOOD CHARACTER WHO ARE OVER 50 YEARS OF AGE.

**Activities:** Upkeep of almshouses at Boroughgate, Appleby in Westmorland, for the benefit of almspeople.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Accommodation/housing
- **Who:** Elderly/old People

## Geography

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- Cumbria

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2024-12-31 | £30,430 | £151,466    | -      | -         |
| 2023-12-31 | £34,652 | £82,213     | -      | -         |
| 2022-12-31 | £29,648 | £37,281     | -      | -         |
| 2021-12-31 | £28,342 | £21,132     | -      | -         |
| 2020-12-31 | £30,229 | £32,434     | -      | -         |

## Trustees

| Name                                    | Role | Appointed  |
|---|------|------------|
| The Hospital of St Anne Trustee Limited |      | 2024-10-01 |

**The Hospital of St Anne of Appleby**

England & Wales - Charity number 224867

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# Accounts

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**The Hospital of St Anne of Appleby**

Registration number 224867

**Annual Report and Financial Statements**

**Year Ended: 31 December 2024**

## **The Hospital of St Anne of Appleby Contents**

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**The Hospital of St Anne of Appleby  
Reference and Administrative Details**

|                          |   |            |            |
|--------------------------|---|------------|------------|
| <b>Charity name</b>      | The Hospital of St Anne of Appleby  |            |            |
| <b>Charity Number:</b>   | 224867  |            |            |
| <b>Principal office</b>  | The Hospital of St Anne of Appleby<br>Boroughgate<br>APPLEBY IN WESTMORLAND<br>Cumbria<br>CA16 7HW  |            |            |
| <b>Registered office</b> | The Hospital of St Anne of Appleby<br>Boroughgate<br>APPLEBY IN WESTMORLAND<br>Cumbria<br>CA16 7HW  |            |            |
| <b>Secretary</b>         | J Dunham, Treasurer   | Appointed  | Resigned   |
|                          | J Ayres, Clerk to Trustees  |            | 03/07/2025 |
|                          | C Chapman, Treasurer  | 03/07/2025 |            |
| <b>Other Trustees:</b>   | Mr C Blckett-Ord  |            | 01/10/2024 |
|                          | Rev. R Collinson  |            | 01/10/2024 |
|                          | Mr A Connell  |            | 01/10/2024 |
|                          | Mr J D Crosby   |            | 18/01/2024 |
|                          | Mr W R Earnshaw   |            | 20/03/2024 |
|                          | Miss J Gray   |            | 01/10/2024 |
|                          | Mrs S Harden  |            | 01/10/2024 |
|                          | Mr G Heelis (Chairman)  |            | 01/10/2024 |
|                          | Mr K Smith  |            | 01/10/2024 |
|                          | Mr W Thwaytes   |            | 01/10/2024 |
|                          | Mr R Warburton  | 20/03/2024 | 01/10/2024 |
|                          | Mrs B Wright  |            | 27/07/2024 |
|                          | The Hopital of St Anne Trustee Ltd  | 01/10/2024 |            |
|                          | <i>The trustees resigning 01/10/2024 were all appointed directors of the corporate trustee at the same date, the following were later appointed directors of the corporate trustee.</i> |            |            |
|                          | Rev. S Tudway   | 31/01/2025 |            |
|                          | Mr M D Railton  | 31/01/2025 |            |
| <b>Bankers:</b>          | HSBC<br>Market Square<br>PENRITH<br>Cumbria<br>CA11 7SN   |            |            |
| <b>Accountants</b>       | Dodd & Co Limited<br>FIFTEEN Rosehill<br>Montgomery Way<br>Rosehill Estate<br>Carlisle<br>Cumbria<br>CA1 2RW  |            |            |

## **The Hospital of St Anne of Appleby Trustees' Report for the Year Ended 31 December 2024**

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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.

Following the appointment of the corporate trustee and the resignation of the individual trustees, 'the trustees' refers to the directors of the corporate trustee, as identified on page one, for the remainder of this report

The Charity changed its name from *The Hospital of St Anne* to *The Hospital of St Anne of Appleby*, in line with The Corporation of the same name which holds the land on trust for the charity.

### **Objectives**

The principal objective of the Charity in the year under review was the upkeep of almshouses at Boroughgate, Appleby in Westmoreland for the benefit of the almspeople, and is regulated by its charity commission scheme dated 21 December 1965, as amended on the 1st October 2024 and 19th May 2025.

### **The Executive**

The executive during the year under review were:-

G Heelis (Chairman)  
J S Dunham (Treasurer)  
J Ayres (Clerk)

### **Review of Development and Activities of the Charity**

During the year, trustees have been working with a firm of architects and a project manager to develop a scheme to refurbish all the properties, and to secure the necessary grants and loans to finance this project. Following a tendering process overseen by the architects and quantity surveyors, a contract was awarded to Pinningtons Ltd in December 2024 with work due to commence on the 6 January 2025. It is expected that the total cost of the project will be £1.8million with £1.04 million coming from a Homes England Grant, £500k coming from loans and the balance from the Trusts reserves.

Over the course of the year, investments held by the Trustees made an unrealised gain of £5591

The Trustees have paid due regard to the charity commission guidance on public benefit, and continued to ensure almshouses belonging to the charity provide fit and comfortable residence for almspeople in accordance with the scheme and that the chapel of the charity shall be maintained and used for the purpose of religious worship.

**The Hospital of St Anne of Appleby  
Trustees' Report for the Year Ended 31 December 2024**

**Plans for the Future**

Over the next 12 months, the trustees anticipate to continue maintaining and improving the almshouses for the benefit of the almspeople through the refurbishment of the site. It is also expected that rewiring works will be undertaken at Holme Farm to bring the farm to a modern standard.

**Appointment of Trustees**

There are 12 Trustees overseeing the work of the charity. Vacancies are filled by individuals showing a commitment and interest in achieving the aims and objectives of the charity, and are elected by majority ballot. At a special meeting of the Trustees on the 1st October 2024 it was resolved that a sole corporate trustee should be appointed as a trustee in place of all current trustees. The Hospital of St Anne Trustee Limited ( a charitable company with company number 15979329) was incorporated for this purpose.

**Risk Assessment**

The Trustees reviewed the major risks that the charity faces on a regular bases. The Charity has systems in place to control and mitigate any such risks.

**Reserves.**

The Trustees aim to ensure that sufficient levels of reserves are maintained for the continuation of the charitable objectives. At year end there was £38079 of free reserves.


**Key management personnel remuneration.**

All trustees give their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in note 2 to the accounts.

**Independent Examiner**

The independent examiner, Dodd & Co, will be proposed for re-appointment.

On behalf of the Trustees:



Guy Heelis  
on behalf of The Hospital of St Anne Trustee Limited

## **The Hospital of St Anne of Appleby Trustees' Responsibilities in relation to the Financial Statements**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the charity and each of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable financial policies and then apply them consistently;
- observe the methods and principals in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepared 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 proper accounting records that 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, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection fraud and other irregularities.

## **Independent Examiner's report to the Trustees of The Hospital of St Anne of Appleby**

I report on the accounts of the charity for the year ended 31 December 2024, which are set out on pages 6 to 8.

Your attention is drawn to the fact that the Charity has prepared the financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

### **Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 as amended by the Charities Act 2022 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the Act; and
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act 2011 as
  - to prepare accounts which accord with the accounting records, comply with thehave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
.....  
Joanne Thomlinson FCA  
Dodd & Co Limited  
Chartered  
Date: 30/10/2025

FIFTEEN Rosehill  
Montgomery Way  
Rosehill Estate  
CARLISLE  
CA1 2RW

**The Hospital of St Anne of Appleby**  
**Statement of Financial Activities for the Year Ended 31 December 2024**

|   | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>31/12/2024<br>£ | Total Funds<br>31/12/2023<br>£ |
|---|------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>Income</b>   |      |                            |                          |                                |                                |
| Donations   | 4    | 772                        | 2,939                    | 3,711                          | 6,454                          |
| Income from charitable activities                           | 5    | 6,760                      | 0                        | 6,760                          | 6,760                          |
| Investment income   | 6    | 19,959                     | 0                        | 19,959                         | 21,438                         |
| <b>Total Income</b>   |      | <b>27,491</b>              | <b>2,939</b>             | <b>30,430</b>                  | <b>34,652</b>                  |
| <b>Expenditure</b>  |      |                            |                          |                                |                                |
| <i>Costs of raising funds</i>                               |      |                            |                          |                                |                                |
| Expenditure on charitable activities                        | 8    | 148,527                    | 2,939                    | 151,466                        | 82,213                         |
| <b>Total Expenditure</b>                                    |      | <b>148,527</b>             | <b>2,939</b>             | <b>151,466</b>                 | <b>82,213</b>                  |
| Net gains / (losses) on investments                         | 10   | 5,591                      | 0                        | 5,591                          | 19,175                         |
| <b>Net income / (expenditure) and net movement in funds</b> |      | <b>-115,445</b>            | <b>0</b>                 | <b>-115,445</b>                | <b>-28,386</b>                 |
| Transfer between funds                                      |      | 0                          | 0                        | 0                              | 0                              |
| <b>Net movement in funds</b>                                |      | <b>-115,445</b>            | <b>0</b>                 | <b>-115,445</b>                | <b>-28,386</b>                 |
| Reconciliation of funds:                                    |      |                            |                          |                                |                                |
| Total funds brought forward                                 |      | 427,194                    | 160,000                  | 587,194                        | 615,580                        |
| <b>Total Funds carried forward</b>                          |      | <b>311,749</b>             | <b>160,000</b>           | <b>471,749</b>                 | <b>587,194</b>                 |

**The Hospital of St Anne of Appleby**  
**Balance Sheet as at 31 December 2024**

|                                       | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>31/12/2024<br>£ | Total Funds<br>31/12/2023<br>£ |
|---------------------------------------|------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <i>Fixed Assets:</i>                  |      |                            |                          |                                |                                |
| Tangible assets                       | 9    | 183,000                    | 160,000                  | 343,000                        | 343,000                        |
| Investments                           | 10   | 90,670                     | 0                        | 90,670                         | 195,339                        |
| <b>Total Fixed Assets</b>             |      | <b>273,670</b>             | <b>160,000</b>           | <b>433,670</b>                 | <b>538,339</b>                 |
| <i>Current Assets:</i>                |      |                            |                          |                                |                                |
| Cash at bank and in hand              |      | 39,379                     | 0                        | 39,379                         | 51,005                         |
| <b>Total Current Assets</b>           |      | <b>39,379</b>              | <b>0</b>                 | <b>39,379</b>                  | <b>51,005</b>                  |
| <i>Liabilities:</i>                   |      |                            |                          |                                |                                |
| Creditors falling due within one year | 11   | 1,300                      | 0                        | 1,300                          | 2,150                          |
| <b>Net Current Assets</b>             |      | <b>311,749</b>             | <b>160,000</b>           | <b>471,749</b>                 | <b>587,194</b>                 |
| <i>The funds of the charity:</i>      |      |                            |                          |                                |                                |
| Restricted income funds               | 12   | 0                          | 160,000                  | 160,000                        | 160,000                        |
| Unrestricted income funds             |      | 311,749                    | 0                        | 311,749                        | 427,194                        |
| <b>Total charity funds</b>            |      | <b>311,749</b>             | <b>160,000</b>           | <b>471,749</b>                 | <b>587,194</b>                 |

The financial statements have been prepared in accordance with FRS 102

Approved by the Board on 27/10/2025 and signed on its behalf by:



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 Guy Heelis  
 Trustee

**The Hospital of St Anne of Appleby**  
**Notes to the Financial Statements for the Year Ended 31 December 2024**

**1. Accounting Policies**

**Basis of preparation**

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The Trust constitutes a public benefit entity as defined by FRS 102

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern

**Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 3.

**Income**

Donations are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

**Expenditure**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**The Hospital of St Anne of Appleby**  
**Notes to the Financial Statements for the Year Ended 31 December 2024**

**Support costs**

Support costs include central functions and have allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**Fixed Assets**

Individual fixed assets costing £100 or more are initially recorded at cost.

These assets are investment properties as defined by FRS 102. Investment properties have not been subject to a formal valuation. However, in the trustees' opinion the carrying value of these assets in the accounts fairly reflects their fair value.

**Investments**

Investments are valued at each Balance Sheet date at their market value of investments held by the Charities Official Investment Fund are stated at the value as advised by that fund.

**Note 2 Related party transactions and trustee expenses and remuneration**

The trustees (directors of the corporate trustee) all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). Expenses totalling £745 were paid to trustees for the reimbursement of costs incurred (2023: £74).

**The Hospital of St Anne of Appleby**  
**Notes to the Financial Statements for the Year Ended 31 December 2024**

**Note 3 Analysis of charitable funds**

| Analysis of Fund movement | Balance b/fwd<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£ | Gains and losses<br>£ | Fund c/fwd<br>£ |
|---------------------------|--------------------|---------------|------------------|----------------|-----------------------|-----------------|
| Restricted Funds          | 160,000            | 2,939         | 2,939            | 0              | 0                     | 160,000         |
| Unrestricted fund         | 427,194            | 27,491        | 148,527          | 0              | 5,591                 | 311,749         |
| <b>Total</b>              | <b>587,194</b>     | <b>30,430</b> | <b>151,466</b>   | <b>0</b>       | <b>5,591</b>          | <b>471,749</b>  |

**Analysis of charitable funds - previous year**

| Analysis of Fund movement | Balance b/fwd<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£ | Gains and losses<br>£ | Fund c/fwd<br>£ |
|---------------------------|--------------------|---------------|------------------|----------------|-----------------------|-----------------|
| Restricted Funds          | 160,000            | 3,089         | 3,089            | 0              | 0                     | 160,000         |
| Unrestricted fund         | 455,580            | 31,563        | 79,124           | 0              | 19,175                | 427,194         |
| <b>Total</b>              | <b>615,580</b>     | <b>34,652</b> | <b>82,213</b>    | <b>0</b>       | <b>19,175</b>         | <b>587,194</b>  |

**Note 4 Donation Income**

|              | 2024<br>£    | 2023<br>£    |
|--------------|--------------|--------------|
| Collections  | 250          | 254          |
| Donations    | 3,461        | 6,200        |
| <b>Total</b> | <b>3,711</b> | <b>6,454</b> |

In 2023 of the donated income, £3365 was attributed to unrestricted income.

**Note 5 Income from charitable activities**

|                           | 2024<br>£    | 2023<br>£    |
|---------------------------|--------------|--------------|
| Maintenance contributions | 6,760        | 6,760        |
| <b>Total</b>              | <b>6,760</b> | <b>6,760</b> |

In 2023 of the income from charitable activities, £6760 was attributed to unrestricted income.

**The Hospital of St Anne of Appleby**  
**Notes to the Financial Statements for the Year Ended 31 December 2024**

**Note 6 Investment income**

|                                | <b>2024</b>   | <b>2023</b>   |
|--------------------------------|---------------|---------------|
|                                | <b>£</b>      | <b>£</b>      |
| COIF dividends                 | 3,755         | 5,463         |
| Rental Income                  | 14,115        | 14,115        |
| COIF interest on cash deposits | 1,847         | 1,513         |
| Bank interest on cash deposits | 42            | 147           |
| Wayleaves                      | 200           | 200           |
| <b>Total</b>                   | <b>19,959</b> | <b>21,438</b> |

In 2023 of the investment income, £21438 was attributed to unrestricted income.

**Note 7 Allocation of governance and support costs**

| <b>Governance costs:</b>   | <b>2024</b>  | <b>2023</b>  |
|----------------------------|--------------|--------------|
|                            | <b>£</b>     | <b>£</b>     |
| Independent examiners fees | 1,670        | 1,400        |
| Clerk and expenses         | 300          | 300          |
| <b>Total allocated</b>     | <b>1,970</b> | <b>1,700</b> |

| <b>Allocation of governance and support costs:</b> | <b>2024</b>  | <b>2023</b>  |
|--|--------------|--------------|
|  | <b>£</b>     | <b>£</b>     |
| Upkeep of the Almshouse estate                     | 1,970        | 1,700        |
| <b>Total allocated</b>                             | <b>1,970</b> | <b>1,700</b> |

The trustees have decided to meet all governance costs from unrestricted funds and so no allocation or charge is made to restricted funds for any governance related costs

**Note 8 Analysis of charitable expenditure**

The charity undertakes its charitable activities through the upkeep of almshouses at Boroughgate, Appleby in Westmoreland for the benefit of the almspeople.

|                                | <b>Charitable activities</b> | <b>Support and Governance Costs</b> | <b>Total 2024</b> | <b>Total 2023</b> |
|--------------------------------|------------------------------|-------------------------------------|-------------------|-------------------|
|                                | <b>£</b>                     | <b>£</b>                            | <b>£</b>          | <b>£</b>          |
| Upkeep of the Almshouse estate | 149,496                      | 1,970                               | 151,466           | 82,213            |
| <b>Total</b>                   | <b>149,496</b>               | <b>1,970</b>                        | <b>151,466</b>    | <b>82,213</b>     |

**The Hospital of St Anne of Appleby**  
**Notes to the Financial Statements for the Year Ended 31 December 2024**

**Note 9 Tangible Fixed Assets**

|  | <b>Almshouse</b> | <b>Fishing Rights</b> | <b>Holm Farm</b> | <b>Total</b> |
|--|------------------|-----------------------|------------------|--------------|
|  | <b>£</b>         | <b>£</b>              | <b>£</b>         | <b>£</b>     |
| Cost as at 1 January 2024 and 31 December 2024 | 160,000          | 28,000                | 155,000          | 343,000      |
| Net Book Value                                 |                  |                       |                  |              |
| As at 31 December 2024                         | 160,000          | 28,000                | 155,000          | 343,000      |
| As at 31 December 2023                         | 160,000          | 28,000                | 155,000          | 343,000      |

**Note 10 Fixed Asset Investments**  
**Movement in fixed asset listed investments**

|  | <b>2024</b>   | <b>2023</b>    |
|--|---------------|----------------|
|  | <b>£</b>      | <b>£</b>       |
| Market value brought forward at 1/1/2024 | 195,339       | 216,163        |
| Add additions to investments             | 0             | 0              |
| Disposals at carry value                 | 110,260       | 40,000         |
| Add net gain on revaluations             | 5,591         | 19,175         |
| <b>Market value as at 31/12/2024</b>     | <b>90,670</b> | <b>195,339</b> |

All investments assets were held in the UK with CCLA Charities Investment Fund

Net cash released from investments in the year was £110260 (2023 £40000)

All investments are carried at their fair value. Holdings in common investment funds are at bid price. The basis for fair value for quoted investments is equivalent to the market value, using the bid price. Asset sales and purchases are recognised at the date of trade at cost (that is their transaction value)

**Note 11 Analysis of current liabilities**

**Creditors under 1 year**

|          | <b>2024</b> | <b>2023</b> |
|----------|-------------|-------------|
|          | <b>£</b>    | <b>£</b>    |
| Accruals | 1,300       | 2,150       |

**The Hospital of St Anne of Appleby**  
**Notes to the Financial Statements for the Year Ended 31 December 2024**

**Note 12 Net asset by Fund**

|   | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total Funds<br/>2024<br/>£</b> | <b>Total Funds<br/>2023<br/>£</b> |
|---|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Tangible Assets                               | 183,000                             | 160,000                           | 343,000                           | 343,000                           |
| Investments                                   | 90,670                              | 0                                 | 90,670                            | 195,339                           |
| Current Assets                                | 39,379                              | 0                                 | 39,379                            | 51,005                            |
| Creditors: Amount falling due within one year | -1,300                              | 0                                 | -1,300                            | -2,150                            |
| <b>Net Assets</b>                             | <b>311,749</b>                      | <b>160,000</b>                    | <b>471,749</b>                    | <b>587,194</b>                    |

**Net asset by Fund - Previous Year**

|   | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total Funds<br/>2023<br/>£</b> | <b>Total Funds<br/>2022<br/>£</b> |
|---|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Tangible Assets                               | 183,000                             | 160,000                           | 343,000                           | 343,000                           |
| Investments                                   | 195,339                             | 0                                 | 195,339                           | 216,163                           |
| Current Assets                                | 51,005                              | 0                                 | 51,005                            | 57,167                            |
| Creditors: Amount falling due within one year | -2,150                              | 0                                 | -2,150                            | -750                              |
| <b>Net Assets</b>                             | <b>427,194</b>                      | <b>160,000</b>                    | <b>587,194</b>                    | <b>615,580</b>                    |

**Note 13 Non-adjusting events**

During the year the charity received the following offers of funding for refurbishment works on the Almshouses:

|                             |           |
|-----------------------------|-----------|
| Homes England grant         | 1,040,000 |
| Charity Bank loan           | 590,000   |
| Almshouse Association grant | 100,000   |

The refurbishment works are anticipated to cost £1,800,000 with the balance funded from reserves.

Legal and Professional fees of £66,831 for preparatory works including but not limited to surveys, architectural fees and drawings are recognised as 'upkeep of the Almshouse estate' in the statement of financial activity.

**The Hospital of St Anne of Appleby**

England & Wales - Charity number 224867

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# Accounts

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**The Hospital of St Anne**

Registration number 224867

**Annual Report and Financial Statements**

**Year Ended: 31 December 2023**

## The Hospital of St Anne Contents

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**The Hospital of St Anne**  
**Reference and Administrative Details**

|                          |  |  |
|--------------------------|--|--|
| <b>Charity name</b>      | The Hospital of St Anne  |  |
| <b>Charity Number:</b>   | 224867   |  |
| <b>Principal office</b>  | The Hospital of St Anne<br>Boroughgate<br>APPLEBY IN WESTMORLAND<br>Cumbria<br>CA16 7HW  |  |
| <b>Registered office</b> | The Hospital of St Anne<br>Boroughgate<br>APPLEBY IN WESTMORLAND<br>Cumbria<br>CA16 7HW  |  |
| <b>Secretary</b>         | J Dunham, Treasurer<br>J Ayres, Clerk to Trustees  |  |
| <b>Other Trustees:</b>   | Lord Hothfield (Chairman) Resigned 19th January 2023<br>Mr C Blakett-Ord<br>Rev. R Collinson<br>Mr A Connell<br>Mr J D Crosby Resigned 18th January 2024<br>Mr W R Earnshaw Resigned 11th April 2024<br>Miss J Gray<br>Mrs S Harden<br>Mr G Heelis (Chairman)<br>Mr S Rook Resigned 6th July 2023<br>Mr K Smith<br>Mr W Thwaytes<br>Mrs B Wright<br>Mr R Warburton Appointed 21st March 2024 |  |
| <b>Bankers:</b>          | HSBC<br>Market Square<br>PENRITH<br>Cumbria<br>CA11 7SN  |  |
| <b>Accountants</b>       | Dodd & Co Limited<br>FIFTEEN Rosehill<br>Montgomery Way<br>Rosehill Estate<br>Carlisle<br>Cumbria<br>CA1 2RW   |  |

## **The Hospital of St Anne Trustees' Report for the Year Ended 31 December 2023**

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 as amended by the Charities Act 2022, and 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.

### **Objectives**

The principal objective of the Charity in the year under review was the upkeep of almshouses at Boroughgate, Appleby in Westmoreland for the benefit of the Almspeople, and is regulated by its charity commission scheme dated 21 December 1965.

### **The Executive**

The executive during the year under review were:-

G Heelis (Chairman)  
J S Dunham (Treasurer)  
J Ayres (Clerk)

### **Review of Development and Activities of the Charity**

During the year, trustees have been working with a firm of architects to ascertain the cause of the damp issues which affects the properties with a view to finding a permanent solution, which has necessitated the commissioning of a number of surveys of the property. The feasibility of updating all cottages is being explored, with the possibility of accessing grant funding to assist in funding the project, which is expected to be in the region of £1.1 million. To assist in this a project manager has been appointed by the Trustees and the Chairman has been appointed as a director of the Almshouse Consortium who will assist in delivering grant funding.

Over the course of the year, investments held by the Trustees made an unrealised gain of £19175

The Trustees have paid due regard to the charity commission guidance on public benefit, and continued to ensure almshouses belonging to the charity provide fit and comfortable residence for Almspeople in accordance with the scheme and that the chapel of the charity shall be maintained and used for the purpose of religious worship.

### **Plans for the Future**

Over the next 12 months, the trustees anticipate to continue maintaining and improving the almshouses for the benefit of the Almspeople, particularly exploring the feasibility of obtaining grant funding to update all the cottages. It is expected that a tender process for the final design will be entered into by the middle of 2024.

## The Hospital of St Anne Trustees' Report for the Year Ended 31 December 2023

### **Appointment of Trustees**

There are 10 Trustees overseeing the work of the charity. Vacancies are filled by individuals showing a commitment and interest in achieving the aims and objectives of the charity, and are elected by majority ballot.

### **Risk Assessment**

The Trustees reviewed the major risks that the charity faces on a regular bases. The Charity has systems in place to control and mitigate any such risks.

### **Reserves.**

The Trustees aim to ensure that sufficient levels of reserves are maintained for the continuation of the charitable objectives. At year end there was £48855 of free reserves.

### **Key management personnel remuneration.**

All trustees give their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in note 2 to the accounts.

### **Independent Examiner**

The independent examiner, Dodd & Co, will be proposed for re-appointment.

On behalf of the Trustees:

A handwritten signature in black ink, appearing to read 'Guy Heelis', with a long horizontal line extending to the right.

Guy Heelis  
Trustee

## **The Hospital of St Anne Trustees' Responsibilities in relation to the Financial Statements**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the charity and each of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable financial policies and then apply them consistently;
- observe the methods and principals in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepared 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 proper accounting records that 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, as amended by the Charities Act 2022, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection fraud and other irregularities.

**Independent Examiner's Report to the Trustees of  
The Hospital of St Anne**

I report on the accounts of the charity for the year ended 31 December 2023, which are set out on pages 6 to 8.

Your attention is drawn to the fact that the Charity has prepared the financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

**Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 as amended by the Charities Act 2022 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act 2011 as amended by the Charities Act 2022; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
.....  
Joanne Thomlinson FCA  
Dodd & Co Limited  
Chartered Accountants

2 September 2024

FIFTEEN Rosehill  
Montgomery Way  
Rosehill Estate  
CARLISLE  
CA1 2RW

**The Hospital of St Anne**  
**Statement of Financial Activities for the Year Ended 31 December 2023**

|   | Note | Unrestricted Funds<br>£ | Restricted Funds<br>£ | Total Funds<br>31/12/2023<br>£ | Total Funds<br>31/12/2022<br>£ |
|---|------|-------------------------|-----------------------|--------------------------------|--------------------------------|
| <b>Income</b>   |      |                         |                       |                                |                                |
| Donations   | 4    | 3,365                   | 3,089                 | <b>6,454</b>                   | 1,739                          |
| Income from charitable activities                           | 5    | 6,760                   | 0                     | <b>6,760</b>                   | 7,800                          |
| Investment income   | 6    | 21,438                  | 0                     | <b>21,438</b>                  | 20,109                         |
| <b>Total Income</b>   |      | <b>31,563</b>           | <b>3,089</b>          | <b>34,652</b>                  | <b>29,648</b>                  |
| <b>Expenditure</b>  |      |                         |                       |                                |                                |
| <i>Costs of raising funds</i>                               |      |                         |                       |                                |                                |
| Expenditure on charitable activities                        | 8    | 79,124                  | 3,089                 | <b>82,213</b>                  | 37,281                         |
| <b>Total Expenditure</b>                                    |      | <b>79,124</b>           | <b>3,089</b>          | <b>82,213</b>                  | <b>37,281</b>                  |
| Net gains / (losses) on investments                         | 10   | 19,175                  | 0                     | 19,175                         | -27,318                        |
| <b>Net income / (expenditure) and net movement in funds</b> |      | <b>-28,386</b>          | <b>0</b>              | <b>-28,386</b>                 | <b>-34,951</b>                 |
| Transfer between funds                                      |      | 0                       | 0                     | 0                              | 0                              |
| <b>Net movement in funds</b>                                |      | <b>-28,386</b>          | <b>0</b>              | <b>-28,386</b>                 | <b>-34,951</b>                 |
| Reconciliation of funds:                                    |      |                         |                       |                                |                                |
| Total funds brought forward                                 |      | 455,580                 | 160,000               | 615,580                        | 650,531                        |
| <b>Total Funds carried forward</b>                          |      | <b>427,194</b>          | <b>160,000</b>        | <b>587,194</b>                 | <b>615,580</b>                 |

**The Hospital of St Anne**  
**Balance Sheet as at 31 December 2023**

|                                       | Note | Unrestricted Funds<br>£ | Restricted Funds<br>£ | Total Funds<br>31/12/2023<br>£ | Total Funds<br>31/12/2022<br>£ |
|---------------------------------------|------|-------------------------|-----------------------|--------------------------------|--------------------------------|
| <i>Fixed Assets:</i>                  |      |                         |                       |                                |                                |
| Tangible assets                       | 9    | 183,000                 | 160,000               | 343,000                        | 343,000                        |
| Investments                           | 10   | 195,339                 | 0                     | 195,339                        | 216,163                        |
| <b>Total Fixed Assets</b>             |      | <b>378,339</b>          | <b>160,000</b>        | <b>538,339</b>                 | <b>559,163</b>                 |
| <i>Current Assets:</i>                |      |                         |                       |                                |                                |
| Cash at bank and in hand              |      | 51,005                  | 0                     | 51,005                         | 57,167                         |
| <b>Total Current Assets</b>           |      | <b>51,005</b>           | <b>0</b>              | <b>51,005</b>                  | <b>57,167</b>                  |
| <i>Liabilities:</i>                   |      |                         |                       |                                |                                |
| Creditors falling due within one year | 11   | 2,150                   | 0                     | 2,150                          | 750                            |
| <b>Net Current Assets</b>             |      | <b>427,194</b>          | <b>160,000</b>        | <b>587,194</b>                 | <b>615,580</b>                 |
| <i>The funds of the charity:</i>      |      |                         |                       |                                |                                |
| Restricted income funds               | 12   | 0                       | 160,000               | 160,000                        | 160,000                        |
| Unrestricted income funds             |      | 427,194                 | 0                     | 427,194                        | 455,580                        |
| <b>Total charity funds</b>            |      | <b>427,194</b>          | <b>160,000</b>        | <b>587,194</b>                 | <b>615,580</b>                 |

The financial statements have been prepared in accordance with FRS 102

Approved by the Board on **2/9/24** and signed on its behalf by:



-----  
 Guy Heelis  
 Trustee

# The Hospital of St Anne

## Notes to the Financial Statements for the Year Ended 31 December 2023

### 1. Accounting Policies

#### Basis of preparation

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The Trust constitutes a public benefit entity as defined by FRS 102

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern

#### Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 3.

#### Income

Donations are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

#### Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**The Hospital of St Anne**  
**Notes to the Financial Statements for the Year Ended 31 December 2023**

**Support costs**

Support costs include central functions and have allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**Fixed Assets**

Individual fixed assets costing £100 or more are initially recorded at cost.

These assets are investment properties as defined by FRS 102. Investment properties have not been subject to a formal valuation and no depreciation has been charged. However, in the trustees' opinion the carrying value of these assets in the accounts fairly reflects their fair value.

The charity does not depreciate its buildings as the trustees believe that the policy of continually maintaining the property means that any depreciation charge would be immaterial due to the property retaining a high residual value at the end of its useful life.

**Investments**

Investments are valued at each Balance Sheet date at their market value of investments held by the Charities Official Investment Fund are stated at the value as advised by that fund.

**Note 2 Related party transactions and trustee expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). Expenses totalling £74 (2022: £145) were paid to 2 (2022:1) trustees for the reimbursement of subsistence and upkeep costs incurred.

**The Hospital of St Anne**  
**Notes to the Financial Statements for the Year Ended 31 December 2023**

**Note 3 Analysis of charitable funds**

| Analysis of Fund movement | Balance b/fwd<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£ | Gains and losses<br>£ | Fund c/fwd<br>£ |
|---------------------------|--------------------|---------------|------------------|----------------|-----------------------|-----------------|
| Restricted Funds          | 160,000            | 3,089         | 3,089            | 0              | 0                     | 160,000         |
| Unrestricted fund         | 455,580            | 31,563        | 79,124           | 0              | 19,175                | 427,194         |
| <b>Total</b>              | <b>615,580</b>     | <b>34,652</b> | <b>82,213</b>    | <b>0</b>       | <b>19,175</b>         | <b>587,194</b>  |

**Analysis of charitable funds - previous year**

| Analysis of Fund movement | Balance b/fwd<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£ | Gains and losses<br>£ | Fund c/fwd<br>£ |
|---------------------------|--------------------|---------------|------------------|----------------|-----------------------|-----------------|
| Restricted Funds          | 160,000            | 1,171         | 1,171            | 0              | 0                     | 160,000         |
| Unrestricted fund         | 490,531            | 28,477        | 36,110           | 0              | -27,318               | 455,580         |
| <b>Total</b>              | <b>650,531</b>     | <b>29,648</b> | <b>37,281</b>    | <b>0</b>       | <b>-27,318</b>        | <b>615,580</b>  |

**Note 4 Donation Income**

|              | 2023<br>£    | 2022<br>£    |
|--------------|--------------|--------------|
| Collections  | 254          | 353          |
| Donations    | 6,200        | 1,386        |
| <b>Total</b> | <b>6,454</b> | <b>1,739</b> |

In 2022 of the donated income, £568 was attributed to unrestricted income.

**Note 5 Income from charitable activities**

|                           | 2023<br>£    | 2022<br>£    |
|---------------------------|--------------|--------------|
| Maintenance contributions | 6,760        | 7,800        |
| <b>Total</b>              | <b>6,760</b> | <b>7,800</b> |

In 2022 of the income from charitable activities, £7800 was attributed to unrestricted income.

**The Hospital of St Anne**  
**Notes to the Financial Statements for the Year Ended 31 December 2023**

**Note 6 Investment income**

|                                | <b>2023</b>   | <b>2022</b>   |
|--------------------------------|---------------|---------------|
|                                | <b>£</b>      | <b>£</b>      |
| COIF dividends                 | 5,463         | 5,442         |
| Rental Income                  | 14,115        | 14,115        |
| COIF interest on cash deposits | 1,513         | 334           |
| Bank interest on cash deposits | 147           | 18            |
| Wayleaves                      | 200           | 200           |
| <b>Total</b>                   | <b>21,438</b> | <b>20,109</b> |

In 2022 of the investment income, £20109 was attributed to unrestricted income.

**Note 7 Allocation of governance and support costs**

| <b>Governance costs:</b>   | <b>2023</b>  | <b>2022</b>  |
|----------------------------|--------------|--------------|
|                            | <b>£</b>     | <b>£</b>     |
| Independent examiners fees | 1,400        | 1,038        |
| Clerk and expenses         | 300          | 300          |
| <b>Total allocated</b>     | <b>1,700</b> | <b>1,338</b> |

| <b>Allocation of governance and support costs:</b> | <b>2023</b>  | <b>2022</b>  |
|--|--------------|--------------|
|  | <b>£</b>     | <b>£</b>     |
| Upkeep of the Almshouse estate                     | 1,700        | 1,338        |
| <b>Total allocated</b>                             | <b>1,700</b> | <b>1,338</b> |

The trustees have decided to meet all governance costs from unrestricted funds and so no allocation or charge is made to restricted funds for any governance related costs

**Note 8 Analysis of charitable expenditure**

The charity undertakes its charitable activities through the upkeep of almshouses at Boroughgate, Appleby in Westmoreland for the benefit of the almspeople.

|                                | <b>Charitable activities</b> | <b>Support and Governance Costs</b> | <b>Total 2023</b> | <b>Total 2022</b> |
|--------------------------------|------------------------------|-------------------------------------|-------------------|-------------------|
|                                | <b>£</b>                     | <b>£</b>                            | <b>£</b>          | <b>£</b>          |
| Upkeep of the Almshouse estate | 80,513                       | 1,700                               | 82,213            | 37,281            |
| <b>Total</b>                   | <b>80,513</b>                | <b>1,700</b>                        | <b>82,213</b>     | <b>37,281</b>     |

**The Hospital of St Anne**  
**Notes to the Financial Statements for the Year Ended 31 December 2023**

**Note 9 Tangible Fixed Assets**

|  | <b>Almshouse</b> | <b>Fishing Rights</b> | <b>Holm Farm</b> | <b>Total</b> |
|--|------------------|-----------------------|------------------|--------------|
|  | <b>£</b>         | <b>£</b>              | <b>£</b>         | <b>£</b>     |
| Cost as at 1 January 2023 and 31 December 2023 | 160,000          | 28,000                | 155,000          | 343,000      |
| Net Book Value                                 |                  |                       |                  |              |
| As at 31 December 2023                         | 160,000          | 28,000                | 155,000          | 343,000      |
| As at 31 December 2022                         | 160,000          | 28,000                | 155,000          | 343,000      |

**Note 10 Fixed Asset Investments**

**Movement in fixed asset listed investments**

|  | <b>2023</b>    | <b>2022</b>    |
|--|----------------|----------------|
|  | <b>£</b>       | <b>£</b>       |
| Market value brought forward at 1/1/2023 | 216,163        | 243,481        |
| Add additions to investments             | 0              | 0              |
| Disposals at carry value                 | 40,000         | 0              |
| Add net gain on revaluations             | 19,175         | -27,318        |
| <b>Market value as at 31/12/2023</b>     | <b>195,339</b> | <b>216,163</b> |

All investments assets were held in the UK with CCLA Charities Investment Fund

Net cash released from investments in the year was £40000 (2022 £0)

All investments are carried at their fair value. Holdings in common investment funds are at bid price. The basis for fair value for quoted investments is equivalent to the market value, using the bid price. Asset sales and purchases are recognised at the date of trade at cost (that is their transaction value)

**Note 11 Analysis of current liabilities**

**Creditors under 1 year**

|          | <b>2023</b> | <b>2022</b> |
|----------|-------------|-------------|
|          | <b>£</b>    | <b>£</b>    |
| Accruals | 2,150       | 750         |

**The Hospital of St Anne**  
**Notes to the Financial Statements for the Year Ended 31 December 2023**

**Note 12 Net asset by Fund**

|   | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total Funds<br/>2023<br/>£</b> | <b>Total Funds<br/>2022<br/>£</b> |
|---|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Tangible Assets                               | 183,000                             | 160,000                           | 343,000                           | 343,000                           |
| Investments                                   | 195,339                             | 0                                 | 195,339                           | 216,163                           |
| Current Assets                                | 51,005                              | 0                                 | 51,005                            | 57,167                            |
| Creditors: Amount falling due within one year | -2,150                              | 0                                 | -2,150                            | -750                              |
| <b>Net Assets</b>                             | <b>427,194</b>                      | <b>160,000</b>                    | <b>587,194</b>                    | <b>615,580</b>                    |

**Net asset by Fund - Previous Year**

|   | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total Funds<br/>2022<br/>£</b> | <b>Total Funds<br/>2021<br/>£</b> |
|---|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Tangible Assets                               | 183,000                             | 160,000                           | 343,000                           | 343,000                           |
| Investments                                   | 216,163                             | 0                                 | 216,163                           | 243,481                           |
| Current Assets                                | 57,167                              | 0                                 | 57,167                            | 64,800                            |
| Creditors: Amount falling due within one year | -750                                | 0                                 | -750                              | -750                              |
| <b>Net Assets</b>                             | <b>455,580</b>                      | <b>160,000</b>                    | <b>615,580</b>                    | <b>650,531</b>                    |

**The Hospital of St Anne of Appleby**

England & Wales - Charity number 224867

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# Accounts

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**The Hospital of St Anne**

**Registration number 224867**

**Annual Report and Financial Statements**

**Year Ended: 31 December 2022**

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**The Hospital of St Anne**  
**Reference and Administrative Details**

|                          |   |
|--------------------------|---|
| <b>Charity name</b>      | The Hospital of St Anne   |
| <b>Charity Number:</b>   | 224867  |
| <b>Principal office</b>  | The Hospital of St Anne<br>Boroughgate<br>APPLEBY IN WESTMORLAND<br>Cumbria<br>CA16 7HW   |
| <b>Registered office</b> | The Hospital of St Anne<br>Boroughgate<br>APPLEBY IN WESTMORLAND<br>Cumbria<br>CA16 7HW   |
| <b>Secretary</b>         | J Dunham, Treasurer<br>J Ayres, Clerk to Trustees   |
| <b>Other Trustees:</b>   | Lord Hothfield (Chairman) Resigned 19th January 2023<br>Mr C Blackett-Ord<br>Rev. R Collinson<br>Mr A Connell<br>Mr J D Crosby<br>Mr W R Earnshaw<br>Miss J Gray<br>Mrs S Harden<br>Mr G Heelis<br>Mr S Rook<br>Mr K Smith<br>Mr W Thwaytes<br>Mrs B Wright |
| <b>Bankers:</b>          | HSBC<br>Market Square<br>PENRITH<br>Cumbria<br>CA11 7SN   |
| <b>Accountants</b>       | Dodd & Co Limited<br>FIFTEEN Rosehill<br>Montgomery Way<br>Rosehill Estate<br>Carlisle<br>Cumbria<br>CA1 2RW  |

## **The Hospital of St Anne Trustees' Report for the Year Ended 31 December 2022**

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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.

### **Objectives**

The principal objective of the Charity in the year under review was the upkeep of almshouses at Boroughgate, Appleby in Westmoreland for the benefit of the almspeople, and is regulated by its charity commission scheme dated 21 December 1965.

### **The Executive**

The executive during the year under review were:-

Lord Hothfield (Chairman)  
J S Dunham (Treasurer)  
J Ayres (Clerk)

### **Review of Development and Activities of the Charity**

During the year, trustees have been working with a firm of architects to ascertain the cause of the damp issues which affect a number of the properties with a view to finding a permanent solution. The feasibility of updating all cottages is being explored, with the possibility of accessing grant funding to assist in funding the project.

Over the course of the year, investments held by the Trustees made an unrealised loss of £27,318.

The Trustees have paid due regard to the charity commission guidance on public benefit, and continued to ensure almshouses belonging to the charity provide fit and comfortable residence for almspeople in accordance with the scheme and that the chapel of the charity shall be maintained and used for the purpose of religious worship.

### **Plans for the Future**

Over the next 12 months, the trustees anticipate to continue maintaining and improving the almshouses for the benefit of the almspeople, particularly exploring the feasibility of obtaining grant funding to update all the cottages. To assist in this, the trustees will appoint an external consultant to prepare a business plan for trustees approval to be used in grant applications.

## The Hospital of St Anne Trustees' Report for the Year Ended 31 December 2022

### **Appointment of Trustees**

There are 12 Trustees overseeing the work of the charity. Vacancies are filled by individuals showing a commitment and interest in achieving the aims and objectives of the charity, and are elected by majority ballot.

### **Risk Assessment**

The Trustees reviewed the major risks that the charity faces on a regular bases. The Charity has systems in place to control and mitigate any such risks.

### **Reserves.**

The Trustees aim to ensure that sufficient levels of reserves are maintained for the continuation of the charitable objectives. At year end there was £56,417 of free reserves.

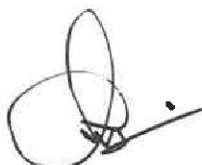
### **Key management personnel remuneration.**

All trustees give their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in note 2 to the accounts.

### **Independent Examiner**

The independent examiner, Dodd & Co, will be proposed for re-appointment.

On behalf of the Trustees:



Guy Heelis  
Trustee

5 March 2024

## **The Hospital of St Anne Trustees' Responsibilities in relation to the Financial Statements**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the charity and each of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable financial policies and then apply them consistently;
- observe the methods and principals in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepared 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 proper accounting records that 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, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection fraud and other irregularities.

**Independent Examiner's Report to the Trustees of  
The Hospital of St Anne**

I report on the accounts of the charity for the year ended 31 December 2022, which are set out on pages 6 to 8.

Your attention is drawn to the fact that the Charity has prepared the financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

**Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.


**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
.....  
Joanne Thornlinson FCA  
Dodd & Co Limited  
Chartered Accountants

5 March 2024

FIFTEEN Rosehill  
Montgomery Way  
Rosehill Estate  
CARLISLE  
CA1 2RW

**The Hospital of St Anne**  
**Statement of Financial Activities for the Year Ended 31 December 2022**

|   | Note | Unrestricted Funds<br>£ | Restricted Funds<br>£ | Total Funds<br>31/12/2022<br>£ | Total Funds<br>31/12/2021<br>£ |
|---|------|-------------------------|-----------------------|--------------------------------|--------------------------------|
| <b>Income</b>   |      |                         |                       |                                |                                |
| Donations   | 4    | 568                     | 1,171                 | 1,739                          | 270                            |
| Income from charitable activities                           | 5    | 21,915                  | 0                     | 21,915                         | 22,565                         |
| Investment income   | 6    | 5,994                   | 0                     | 5,994                          | 5,507                          |
| <b>Total Income</b>   |      | <b>28,477</b>           | <b>1,171</b>          | <b>29,648</b>                  | <b>28,342</b>                  |
| <b>Expenditure</b>  |      |                         |                       |                                |                                |
| <i>Costs of raising funds</i>                               |      |                         |                       |                                |                                |
| Expenditure on charitable activities                        | 8    | 36,110                  | 1,171                 | 37,281                         | 21,132                         |
| <b>Total Expenditure</b>                                    |      | <b>36,110</b>           | <b>1,171</b>          | <b>37,281</b>                  | <b>21,132</b>                  |
| Net gains / (losses) on investments                         | 10   | -27,318                 | 0                     | -27,318                        | 30,839                         |
| <b>Net income / (expenditure) and net movement in funds</b> |      | <b>-34,951</b>          | <b>0</b>              | <b>-34,951</b>                 | <b>38,049</b>                  |
| Transfer between funds                                      |      | 0                       | 0                     | 0                              | 0                              |
| <b>Net movement in funds</b>                                |      | <b>-34,951</b>          | <b>0</b>              | <b>-34,951</b>                 | <b>38,049</b>                  |
| Reconciliation of funds:                                    |      |                         |                       |                                |                                |
| Total funds brought forward                                 |      | 490,531                 | 160,000               | 650,531                        | 612,482                        |
| <b>Total Funds carried forward</b>                          |      | <b>455,580</b>          | <b>160,000</b>        | <b>615,580</b>                 | <b>650,531</b>                 |

**The Hospital of St Anne**  
**Balance Sheet as at 31 December 2022**

|                                       | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>31/12/2022<br>£ | Total Funds<br>31/12/2021<br>£ |
|---------------------------------------|------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <i>Fixed Assets:</i>                  |      |                            |                          |                                |                                |
| Tangible assets                       | 9    | 183,000                    | 160,000                  | 343,000                        | 343,000                        |
| Investments                           | 10   | 216,163                    | 0                        | 216,163                        | 243,481                        |
| <b>Total Fixed Assets</b>             |      | <b>399,163</b>             | <b>160,000</b>           | <b>559,163</b>                 | <b>586,481</b>                 |
| <i>Current Assets:</i>                |      |                            |                          |                                |                                |
| Cash at bank and in hand              |      | 57,167                     | 0                        | 57,167                         | 64,800                         |
| <b>Total Current Assets</b>           |      | <b>57,167</b>              | <b>0</b>                 | <b>57,167</b>                  | <b>64,800</b>                  |
| <i>Liabilities:</i>                   |      |                            |                          |                                |                                |
| Creditors falling due within one year | 11   | 750                        | 0                        | 750                            | 750                            |
| <b>Net Current Assets</b>             |      | <b>455,580</b>             | <b>160,000</b>           | <b>615,580</b>                 | <b>650,531</b>                 |
| <i>The funds of the charity:</i>      |      |                            |                          |                                |                                |
| Restricted income funds               | 12   | 0                          | 160,000                  | 160,000                        | 160,000                        |
| Unrestricted income funds             |      | 455,580                    | 0                        | 455,580                        | 490,531                        |
| <b>Total charity funds</b>            |      | <b>455,580</b>             | <b>160,000</b>           | <b>615,580</b>                 | <b>650,531</b>                 |

The financial statements have been prepared in accordance with FRS 102

Approved by the Board on 5 March 2024 and signed on its behalf by:



-----  
Guy Heelis  
Trustee

# **The Hospital of St Anne**

## **Notes to the Financial Statements for the Year Ended 31 December 2022**

### **1. Accounting Policies**

#### **Basis of preparation**

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The Trust constitutes a public benefit entity as defined by FRS 102

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern

#### **Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 3.

#### **Income**

Donations are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

#### **Expenditure**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**The Hospital of St Anne**  
**Notes to the Financial Statements for the Year Ended 31 December 2022**

**Support costs**

Support costs include central functions and have allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**Fixed Assets**

Individual fixed assets costing £100 or more are initially recorded at cost.

These assets are investment properties as defined by FRS 102. Investment properties have not been subject to a formal valuation. However, in the trustees' opinion the carrying value of these assets in the accounts fairly reflects their fair value.

**Investments**

Investments are valued at each Balance Sheet date at their market value of investments held by the Charities Official Investment Fund are stated at the value as advised by that fund.

**Note 2 Related party transactions and trustee expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses totalling £145 were paid to trustees for the reimbursement of costs incurred (2021: £227).

**The Hospital of St Anne**  
**Notes to the Financial Statements for the Year Ended 31 December 2022**

**Note 3 Analysis of charitable funds**

| Analysis of Fund movement | Balance b/fwd<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£ | Gains and losses<br>£ | Fund c/fwd<br>£ |
|---------------------------|--------------------|---------------|------------------|----------------|-----------------------|-----------------|
| Restricted Funds          | 160,000            | 1,171         | 1,171            | 0              | 0                     | 160,000         |
| Unrestricted fund         | 490,531            | 28,477        | 36,110           | 0              | -27,318               | 455,580         |
| <b>Total</b>              | <b>650,531</b>     | <b>29,648</b> | <b>37,281</b>    | <b>0</b>       | <b>-27,318</b>        | <b>615,580</b>  |

**Analysis of charitable funds - previous year**

| Analysis of Fund movement | Balance b/fwd<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£ | Gains and losses<br>£ | Fund c/fwd<br>£ |
|---------------------------|--------------------|---------------|------------------|----------------|-----------------------|-----------------|
| Restricted Funds          | 160,000            | 0             | 0                | 0              | 0                     | 160,000         |
| Unrestricted fund         | 452,482            | 28,342        | 21,132           | 0              | 30,839                | 490,531         |
| <b>Total</b>              | <b>612,482</b>     | <b>28,342</b> | <b>21,132</b>    | <b>0</b>       | <b>30,839</b>         | <b>650,531</b>  |

**Note 4 Donation Income**

|              | 2022<br>£    | 2021<br>£  |
|--------------|--------------|------------|
| Collections  | 353          | 200        |
| Donations    | 1,386        | 70         |
| <b>Total</b> | <b>1,739</b> | <b>270</b> |

In 2021 of the donated income, £270 was attributed to unrestricted income.

**Note 5 Income from charitable activities**

|                           | 2022<br>£     | 2021<br>£     |
|---------------------------|---------------|---------------|
| Maintenance contributions | 7,800         | 8,450         |
| Rental Income             | 14,115        | 14,115        |
| <b>Total</b>              | <b>21,915</b> | <b>22,565</b> |

In 2021 of the income from charitable activities, £8450 was attributed to unrestricted income.

**The Hospital of St Anne**  
**Notes to the Financial Statements for the Year Ended 31 December 2022**

**Note 6 Investment income**

|                                | <b>2022</b>  | <b>2021</b>  |
|--------------------------------|--------------|--------------|
|                                | <b>£</b>     | <b>£</b>     |
| COIF dividends                 | 5,442        | 5,302        |
| COIF interest on cash deposits | 334          | 4            |
| Bank interest on cash deposits | 18           | 1            |
| Wayleaves                      | 200          | 200          |
| <b>Total</b>                   | <b>5,994</b> | <b>5,507</b> |

In 2021 of the investment income, £5507 was attributed to unrestricted income.

**Note 7 Allocation of governance and support costs**

| <b>Governance costs:</b>   | <b>2022</b>  | <b>2021</b>  |
|----------------------------|--------------|--------------|
|                            | <b>£</b>     | <b>£</b>     |
| Independent examiners fees | 1,038        | 1,008        |
| Clerk and expenses         | 300          | 300          |
| <b>Total allocated</b>     | <b>1,338</b> | <b>1,308</b> |

| <b>Allocation of governance and support costs:</b> | <b>2022</b>  | <b>2021</b>  |
|--|--------------|--------------|
|  | <b>£</b>     | <b>£</b>     |
| Upkeep of the Almshouse estate                     | 1,338        | 1,308        |
| <b>Total allocated</b>                             | <b>1,338</b> | <b>1,308</b> |

The trustees have decided to meet all governance costs from unrestricted funds and so no allocation or charge is made to restricted funds for any governance related costs

**Note 8 Analysis of charitable expenditure**

The charity undertakes its charitable activities through the upkeep of almshouses at Boroughgate, Appleby in Westmoreland for the benefit of the almspeople.

|                                | <b>Charitable activities</b> | <b>Support and Governance Costs</b> | <b>Total 2022</b> | <b>Total 2021</b> |
|--------------------------------|------------------------------|-------------------------------------|-------------------|-------------------|
|                                | <b>£</b>                     | <b>£</b>                            | <b>£</b>          | <b>£</b>          |
| Upkeep of the Almshouse estate | 35,943                       | 1,338                               | 37,281            | 21,132            |
| <b>Total</b>                   | <b>35,943</b>                | <b>1,338</b>                        | <b>37,281</b>     | <b>21,132</b>     |

**The Hospital of St Anne**  
**Notes to the Financial Statements for the Year Ended 31 December 2022**

**Note 9 Tangible Fixed Assets**

|  | <b>Almshouse</b> | <b>Fishing Rights</b> | <b>Holm Farm</b> | <b>Total</b> |
|--|------------------|-----------------------|------------------|--------------|
|  | <b>£</b>         | <b>£</b>              | <b>£</b>         | <b>£</b>     |
| Cost as at 1 January 2022 and 31 December 2022 | 160,000          | 28,000                | 155,000          | 343,000      |
| Net Book Value                                 |                  |                       |                  |              |
| As at 31 December 2022                         | 160,000          | 28,000                | 155,000          | 343,000      |
| As at 31 December 2021                         | 160,000          | 28,000                | 155,000          | 343,000      |

**Note 10 Fixed Asset Investments**  
**Movement in fixed asset listed investments**

|  | <b>2022</b>    | <b>2021</b>    |
|--|----------------|----------------|
|  | <b>£</b>       | <b>£</b>       |
| Market value brought forward at 1/1/2022 | 243,481        | 212,642        |
| Add additions to investments             | 0              | 0              |
| Disposals at carry value                 | 0              | 0              |
| Add net gain on revaluations             | -27,318        | 30,839         |
| <b>Market value as at 31/12/2022</b>     | <b>216,163</b> | <b>243,481</b> |

All investments assets were held in the UK with CCLA Charities Investment Fund

Net cash released from investments in the year was £0 (2021 £0)

All investments are carried at their fair value. Holdings in common investment funds are at bid price. The basis for fair value for quoted investments is equivalent to the market value, using the bid price. Asset sales and purchases are recognised at the date of trade at cost (that is their transaction value)

**Note 11 Analysis of current liabilities**

**Creditors under 1 year**

|          | <b>2022</b> | <b>2021</b> |
|----------|-------------|-------------|
|          | <b>£</b>    | <b>£</b>    |
| Accruals | 750         | 750         |

**The Hospital of St Anne**  
**Notes to the Financial Statements for the Year Ended 31 December 2022**

**Note 12 Net asset by Fund**

|   | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total Funds<br/>2022<br/>£</b> | <b>Total Funds<br/>2021<br/>£</b> |
|---|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Tangible Assets                               | 183,000                             | 160,000                           | 343,000                           | 343,000                           |
| Investments                                   | 216,163                             | 0                                 | 216,163                           | 243,481                           |
| Current Assets                                | 57,167                              | 0                                 | 57,167                            | 64,800                            |
| Creditors: Amount falling due within one year | -750                                | 0                                 | -750                              | -750                              |
| <b>Net Assets</b>                             | <b>455,580</b>                      | <b>160,000</b>                    | <b>615,580</b>                    | <b>650,531</b>                    |

**Net asset by Fund - previous year**

|   | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total Funds<br/>2021<br/>£</b> | <b>Total Funds<br/>2020<br/>£</b> |
|---|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Tangible Assets                               | 183,000                             | 160,000                           | 343,000                           | 343,000                           |
| Investments                                   | 243,481                             | 0                                 | 243,481                           | 212,642                           |
| Current Assets                                | 64,800                              | 0                                 | 64,800                            | 59,090                            |
| Creditors: Amount falling due within one year | -750                                | 0                                 | -750                              | -2,250                            |
| <b>Net Assets</b>                             | <b>490,531</b>                      | <b>160,000</b>                    | <b>650,531</b>                    | <b>612,482</b>                    |

**The Hospital of St Anne of Appleby**

England & Wales - Charity number 224867

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# Accounts

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**The Hospital of St Anne**

**Registration number 224867**

**Annual Report and Financial Statements**

**Year Ended: 31 December 2021**

## The Hospital of St Anne Contents

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**The Hospital of St Anne  
Reference and Administrative Details**

|                          |  |  |
|--------------------------|--|--|
| <b>Charity name</b>      | The Hospital of St Anne  |  |
| <b>Charity Number:</b>   | 224867   |  |
| <b>Principal office</b>  | The Hospital of St Anne<br>Boroughgate<br>APPLEBY IN WESTMORLAND<br>Cumbria<br>CA16 7HW  |  |
| <b>Registered office</b> | The Hospital of St Anne<br>Boroughgate<br>APPLEBY IN WESTMORLAND<br>Cumbria<br>CA16 7HW  |  |
| <b>Secretary</b>         | J Dunham, Treasurer<br>J Ayres, Clerk to Trustees  |  |
| <b>Other Trustees:</b>   | Lord Hothfield (Chairman)<br>Mr C Blackett-Ord<br>Rev. R Collinson<br>Mr A Connell<br>Mr J D Crosby<br>Mr W R Earnshaw<br>Miss J Gray<br>Mrs S Harden<br>Mr G Heelis<br>Mr S Rook<br>Mr K Smith<br>Mr W Thwaytes<br>Mrs B Wright |  |
| <b>Bankers:</b>          | HSBC<br>Market Square<br>PENRITH<br>Cumbria<br>CA11 7SN  |  |
| <b>Accountants</b>       | Dodd & Co Limited<br>FIFTEEN Rosehill<br>Montgomery Way<br>Rosehill Estate<br>Carlisle<br>Cumbria<br>CA1 2RW   |  |

Appointed 15/07/2021

## **The Hospital of St Anne Trustees' Report for the Year Ended 31 December 2021**

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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.

### **Objectives**

The principal objective of the Charity in the year under review was the upkeep of almshouses at Boroughgate, Appleby in Westmoreland for the benefit of the almspeople, and is regulated by its charity commission scheme dated 21 December 1965.

### **The Executive**

The executive during the year under review were:-

Lord Hothfield (Chairman)  
J S Dunham (Treasurer)  
J Ayres (Clerk)

### **Review of Development and Activities of the Charity**

During the year, trustees began working with a firm of architects to ascertain the cause of the damp issues which affect a number of the properties with a view to finding a permanent solution.

Over the course of the year, investments held by the Trustees made an unrealised gain of £30839

Covid 19 has had limited impact on the financial operations of the Trust. This is because the majority of the Trusts income is derived from investments and rent income. The Trust has been in receipt of limited donations during 2021, but this would normally generate only small amount of the Trusts overall income.

The Trustees have paid due regard to the charity commission guidance on public benefit, and continued to ensure almshouses belonging to the charity provide fit and comfortable residence for almspeople in accordance with the scheme and that the chapel of the charity shall be maintained and used for the purpose of religious worship.

### **Plans for the Future**

Over the next 12 months, the trustees anticipate to continue maintaining and improving the almshouses for the benefit of the almspeople, particularly investigating and resolving damp issues to two properties. In addition further roof repairs to Holme Farm will be undertaken.

**The Hospital of St Anne  
Trustees' Report for the Year Ended 31 December 2021**

**Appointment of Trustees**

There are 13 Trustees overseeing the work of the charity. Vacancies are filled by individuals showing a commitment and interest in achieving the aims and objectives of the charity, and are elected by majority ballot.

**Risk Assessment**

The Trustees reviewed the major risks that the charity faces on a regular bases. The Charity has systems in place to control and mitigate any such risks.

**Reserves.**

The Trustees aim to ensure that sufficient levels of reserves are maintained for the continuation of the charitable objectives. At year end there was £64050 of free reserves.

**Key management personnel remuneration.**

All trustees give their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in note 2 to the accounts.

**Independent Examiner**

The independent examiner, Dodd & Co, will be proposed for re-appointment.

On behalf of the Trustees:



Lord Hothfield  
Trustee

6 December 2022

## **The Hospital of St Anne Trustees' Responsibilities in relation to the Financial Statements**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the charity and each of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable financial policies and then apply them consistently;
- observe the methods and principals in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepared 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 proper accounting records that 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, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection fraud and other irregularities.

**Independent Examiner's Report to the Trustees of  
The Hospital of St Anne**

I report on the accounts of the charity for the year ended 31 December 2021.

Your attention is drawn to the fact that the Charity has prepared the financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

**Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.


**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
.....  
Joanne Thomlinson FCA  
Dodd & Co Limited  
Chartered Accountants

Date: 15/12/22 .....

FIFTEEN Rosehill  
Montgomery Way  
Rosehill Estate  
CARLISLE  
CA1 2RW

**The Hospital of St Anne**  
**Statement of Financial Activities for the Year Ended 31 December 2021**

|  | Note | Unrestricted Funds<br>£ | Restricted Funds<br>£ | Total Funds<br>31/12/2021<br>£ | Total Funds<br>31/12/2020<br>£ |
|--|------|-------------------------|-----------------------|--------------------------------|--------------------------------|
| <b>Income</b>  |      |                         |                       |                                |                                |
| Donations and legacies   | 4    | 270                     | 0                     | 270                            | 205                            |
| Charitable activities  | 5    | 8,450                   | 0                     | 8,450                          | 10,400                         |
| Investments  | 6    | 19,622                  | 0                     | 19,622                         | 19,624                         |
| <b>Total Income</b>  |      | <b>28,342</b>           | <b>0</b>              | <b>28,342</b>                  | <b>30,229</b>                  |
| <b>Expenditure</b>   |      |                         |                       |                                |                                |
| Charitable activities  | 8    | 21,132                  | 0                     | 21,132                         | 32,434                         |
| <b>Total Expenditure</b>   |      | <b>21,132</b>           | <b>0</b>              | <b>21,132</b>                  | <b>32,434</b>                  |
| Net gains / (losses) on investments  | 10   | 30,839                  | 0                     | 30,839                         | 13,712                         |
| <b>Net income / (expenditure) and net movement in funds before gains and losses on investments</b> |      | <b>38,049</b>           | <b>0</b>              | <b>38,049</b>                  | <b>11,507</b>                  |
| Transfer between funds   |      | 0                       | 0                     | 0                              | 0                              |
| <b>Net movement in funds</b>   |      | <b>38,049</b>           | <b>0</b>              | <b>38,049</b>                  | <b>11,507</b>                  |
| Reconciliation of funds:   |      |                         |                       |                                |                                |
| Total funds brought forward  |      | 452,482                 | 160,000               | 612,482                        | 600,975                        |
| <b>Total Funds carried forward</b>   |      | <b>490,531</b>          | <b>160,000</b>        | <b>650,531</b>                 | <b>612,482</b>                 |

The Notes on pages 8 to 13 form an integral part of these financial statements

**The Hospital of St Anne  
Balance Sheet as at 31 December 2021**

|                                       | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>31/12/2021<br>£ | Total Funds<br>31/12/2020<br>£ |
|---------------------------------------|------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <i>Fixed Assets:</i>                  |      |                            |                          |                                |                                |
| Tangible assets                       | 9    | 183,000                    | 160,000                  | 343,000                        | 343,000                        |
| Investments                           | 10   | 243,481                    | 0                        | 243,481                        | 212,642                        |
| <b>Total Fixed Assets</b>             |      | <b>426,481</b>             | <b>160,000</b>           | <b>586,481</b>                 | <b>555,642</b>                 |
| <i>Current Assets:</i>                |      |                            |                          |                                |                                |
| Cash at bank and in hand              |      | 64,800                     | 0                        | 64,800                         | 59,090                         |
| <b>Total Current Assets</b>           |      | <b>64,800</b>              | <b>0</b>                 | <b>64,800</b>                  | <b>59,090</b>                  |
| <i>Liabilities:</i>                   |      |                            |                          |                                |                                |
| Creditors falling due within one year | 11   | 750                        | 0                        | 750                            | 2,250                          |
| <b>Net Current Assets</b>             |      | <b>490,531</b>             | <b>160,000</b>           | <b>650,531</b>                 | <b>612,482</b>                 |
| <i>The funds of the charity:</i>      |      |                            |                          |                                |                                |
| Restricted income funds               | 12   | 0                          | 160,000                  | 160,000                        | 160,000                        |
| Unrestricted income funds             |      | 490,531                    | 0                        | 490,531                        | 452,482                        |
| <b>Total charity funds</b>            |      | <b>490,531</b>             | <b>160,000</b>           | <b>650,531</b>                 | <b>612,482</b>                 |

The financial statements have been prepared in accordance with FRS 102

Approved by the Board on 6 December 2022 and signed on its behalf by:

*Hotfield*

-----  
Lord Hotfield  
Trustee

# The Hospital of St Anne

## Notes to the Financial Statements for the Year Ended 31 December 2021

### 1. Accounting Policies

#### **Basis of preparation**

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The Trust constitutes a public benefit entity as defined by FRS 102

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern

#### **Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 3.

#### **Income**

Donations are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

*Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.*

#### **Expenditure**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**The Hospital of St Anne**  
**Notes to the Financial Statements for the Year Ended 31 December 2021**

**Support costs**

Support costs include central functions and have allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**Fixed Assets**

Individual fixed assets costing £100 or more are initially recorded at cost.

These assets are investment properties as defined by FRS 102. Investment properties have not been subject to a formal valuation. However, in the trustees' opinion the carrying value of these assets in the accounts fairly reflects their fair value.

**Investments**

Investments are valued at each Balance Sheet date at their market value of investments held by the Charities Official Investment Fund are stated at the value as advised by that fund.

**Note 2 Related party transactions and trustee expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). Expenses totalling £227 were paid to one trustee for the reimbursement of costs incurred (2020: £320).

**The Hospital of St Anne**  
**Notes to the Financial Statements for the Year Ended 31 December 2021**

**Note 3 Analysis of charitable funds**

| Analysis of Fund movement | Balance b/fwd<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£ | Gains and losses<br>£ | Fund c/fwd<br>£ |
|---------------------------|--------------------|---------------|------------------|----------------|-----------------------|-----------------|
| Restricted Funds          | 160,000            | 0             | 0                | 0              | 0                     | 160,000         |
| Unrestricted fund         | 452,482            | 28,342        | 21,132           | 0              | 30,839                | 490,531         |
| <b>Total</b>              | <b>612,482</b>     | <b>28,342</b> | <b>21,132</b>    | <b>0</b>       | <b>30,839</b>         | <b>650,531</b>  |

**Analysis of charitable funds - previous year**

| Analysis of Fund movement | Balance b/fwd<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£ | Gains and losses<br>£ | Fund c/fwd<br>£ |
|---------------------------|--------------------|---------------|------------------|----------------|-----------------------|-----------------|
| Restricted Funds          | 161,933            | 0             | 2,592            | 659            | 0                     | 160,000         |
| Unrestricted fund         | 439,042            | 30,229        | 29,842           | -659           | 13,712                | 452,482         |
| <b>Total</b>              | <b>600,975</b>     | <b>30,229</b> | <b>32,434</b>    | <b>0</b>       | <b>13,712</b>         | <b>612,482</b>  |

**Note 4 Donations and legacies**

|              | 2021<br>£  | 2020<br>£  |
|--------------|------------|------------|
| Collections  | 200        | 100        |
| Donations    | 70         | 105        |
| <b>Total</b> | <b>270</b> | <b>205</b> |

In 2020 of the donated income, £205 was attributed to unrestricted income.

**Note 5 Charitable activities**

|                           | 2021<br>£    | 2020<br>£     |
|---------------------------|--------------|---------------|
| Maintenance contributions | 8,450        | 10,400        |
| <b>Total</b>              | <b>8,450</b> | <b>10,400</b> |

In 2020 of the income from charitable activities, £10400 was attributed to unrestricted income.

**The Hospital of St Anne**  
**Notes to the Financial Statements for the Year Ended 31 December 2021**

**Note 6 Investments**

|                                | 2021          | 2020          |
|--------------------------------|---------------|---------------|
|                                | £             | £             |
| COIF dividends                 | 5,302         | 5,199         |
| Rental Income                  | 14,115        | 14,115        |
| COIF interest on cash deposits | 4             | 90            |
| Bank interest on cash deposits | 1             | 20            |
| Wayleaves                      | 200           | 200           |
| <b>Total</b>                   | <b>19,622</b> | <b>19,624</b> |

In 2020 of the investment income, £19624 was attributed to unrestricted income.

**Note 7 Allocation of governance and support costs**

| <b>Governance costs:</b>   | 2021         | 2020         |
|----------------------------|--------------|--------------|
|                            | £            | £            |
| Independent examiners fees | 1,008        | 750          |
| Clerk and expenses         | 300          | 300          |
| <b>Total allocated</b>     | <b>1,308</b> | <b>1,050</b> |

| <b>Allocation of governance and support costs:</b> | 2021         | 2020         |
|--|--------------|--------------|
|  | £            | £            |
| Upkeep of the Almshouse estate                     | 1,308        | 1,050        |
| <b>Total allocated</b>                             | <b>1,308</b> | <b>1,050</b> |

The trustees have decided to meet all governance costs from unrestricted funds and so no allocation or charge is made to restricted funds for any governance related costs

**Note 8 Analysis of charitable activities**

The charity undertakes its charitable activities through the upkeep of almshouses at Boroughgate, Appleby in Westmoreland for the benefit of the almspeople.

|                                | Charitable activities | Support and Governance Costs | Total 2021    | Total 2020    |
|--------------------------------|-----------------------|------------------------------|---------------|---------------|
|                                | £                     | £                            | £             | £             |
| Upkeep of the Almshouse estate | 19,824                | 1,308                        | 21,132        | 32,434        |
| <b>Total</b>                   | <b>19,824</b>         | <b>1,308</b>                 | <b>21,132</b> | <b>32,434</b> |

**The Hospital of St Anne**  
**Notes to the Financial Statements for the Year Ended 31 December 2021**

**Note 9 Tangible Fixed Assets**

|  | Almshouse<br>£ | Fishing<br>Rights<br>£ | Holm Farm<br>£ | Total<br>£ |
|--|----------------|------------------------|----------------|------------|
| Cost as at 1 January 2021 and 31 December 2021 | 160,000        | 28,000                 | 155,000        | 343,000    |
| Net Book Value                                 |                |                        |                |            |
| As at 31 December 2021                         | 160,000        | 28,000                 | 155,000        | 343,000    |
| As at 31 December 2020                         | 160,000        | 28,000                 | 155,000        | 343,000    |

**Note 10 Fixed Asset Investments**  
**Movement in fixed asset listed investments**

|  | 2021<br>£      | 2020<br>£      |
|--|----------------|----------------|
| Market value brought forward at 1/1/2021 | 212,642        | 198,930        |
| Add additions to investments             | 0              | 0              |
| Disposals at carry value                 | 0              | 0              |
| Add net gain on revaluations             | 30,839         | 13,712         |
| <b>Market value as at 31/12/2021</b>     | <b>243,481</b> | <b>212,642</b> |

All investment assets were held in the UK with CCLA Charities Investment Fund

Net cash released from investments in the year was £0 (2020 £0)

All investments are carried at their fair value. Holdings in common investment funds are at bid price. The basis for fair value for quoted investments is equivalent to the market value, using the bid price. Asset sales and purchases are recognised at the date of trade at cost (that is their transaction value)

**Note 11 Analysis of current liabilities**

**Creditors under 1 year**

|          | 2021<br>£ | 2020<br>£ |
|----------|-----------|-----------|
| Accruals | 750       | 2,250     |

**The Hospital of St Anne**  
**Notes to the Financial Statements for the Year Ended 31 December 2021**

**Note 12 Net asset by Fund**

|   | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ | Total Funds<br>2020<br>£ |
|---|----------------------------|--------------------------|--------------------------|--------------------------|
| Tangible Assets                               | 183,000                    | 160,000                  | 343,000                  | 343,000                  |
| Investments                                   | 243,481                    | 0                        | 243,481                  | 212,642                  |
| Current Assets                                | 64,800                     | 0                        | 64,800                   | 59,090                   |
| Creditors: Amount falling due within one year | -750                       | 0                        | -750                     | -2,250                   |
| <b>Net Assets</b>                             | <b>490,531</b>             | <b>160,000</b>           | <b>650,531</b>           | <b>612,482</b>           |

**Note 13 Going concern**

COVID-19 has had a limited impact on the financial operations of the Trust due to the majority of the income being derived from investments and rent income. As a result there are no concerns over the charity's going concern as a result of COVID-19.

**The Hospital of St Anne of Appleby**

England & Wales - Charity number 224867

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# Accounts

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**The Hospital of St Anne**

**Registration number 224867**

**Annual Report and Financial Statements**

**Year Ended: 31 December 2020**

**The Hospital of St Anne  
Reference and Administrative Details**

**Charity name**                    The Hospital of St Anne

**Charity Number:**                224867

**Principal office**                The Hospital of St Anne  
Boroughgate  
APPLEBY IN WESTMORLAND  
Cumbria  
CA16 7HW

**Registered office**                The Hospital of St Anne  
Boroughgate  
APPLEBY IN WESTMORLAND  
Cumbria  
CA16 7HW

**Secretary**                        J Dunham, Treasurer  
J Ayres, Clerk to Trustees

**Other Trustees:**                Lord Hothfield (Chairman)  
Mr C Blackett-Ord  
Rev. R Collinson  
Mr A Connell  
Mr J D Crosby  
Mr W R Earnshaw  
Miss J Gray  
Mrs S Harden  
Mr S Rook  
Mr K Smith  
Mr W Thwaytes  
Mrs B Wright

**Bankers:**                         HSBC  
Market Square  
PENRITH  
Cumbria  
CA11 7SN

**Accountants**                    Dodd & Co Limited  
FIFTEEN Rosehill  
Montgomery Way  
Rosehill Estate  
Carlisle  
Cumbria  
CA1 2RW

**The Hospital of St Anne  
Trustees' Report for the Year Ended 31 December 2020**

**Appointment of Trustees**

There are 12 Trustees overseeing the work of the charity. Vacancies are filled by individuals showing a commitment and interest in achieving the aims and objectives of the charity, and are elected by majority ballot.

**Risk Assessment**

The Trustees reviewed the major risks that the charity faces on a regular basis. The Charity has systems in place to control and mitigate any such risks.

**Reserves.**

The Trustees aim to ensure that sufficient levels of reserves are maintained for the continuation of the charitable objectives. At year end there was £56,840 of free reserves.

**Key management personnel remuneration.**

All trustees give their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in note 2 to the accounts.

**Independent Examiner**

The independent examiner, Dodd & Co, will be proposed for re-appointment.

On behalf of the Trustees:



---

Lord Hothfield  
Trustee  
2/7/21

**Independent Examiner's Report to the Trustees of  
The Hospital of St Anne**

I report on the accounts of the charity for the year ended 31 December 2020, which are set out on pages 6 to 8.

Your attention is drawn to the fact that the Charity has prepared the financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

**Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
.....  
Joanne Thomlinson  
Dodd & Co Limited  
Chartered Accountants  
Date: 8/7/21 .....

FIFTEEN Rosehill  
Montgomery Way  
Rosehill Estate  
CARLISLE  
CA1 2RW

**The Hospital of St Anne**  
**Statement of Financial Activities for the Year Ended 31 December 2020**

|  | Note | Unrestricted Funds<br>£ | Restricted Funds<br>£ | Total Funds<br>31/12/2020<br>£ | Total Funds<br>31/12/2019<br>£ |
|--|------|-------------------------|-----------------------|--------------------------------|--------------------------------|
| <b>Income</b>  |      |                         |                       |                                |                                |
| Donations  | 4    | 205                     | 0                     | 205                            | 4,282                          |
| Income from charitable activities  | 5    | 10,400                  | 0                     | 10,400                         | 10,530                         |
| Investment income  | 6    | 19,624                  | 0                     | 19,624                         | 19,641                         |
| <b>Total Income</b>  |      | <b>30,229</b>           | <b>0</b>              | <b>30,229</b>                  | <b>34,453</b>                  |
| <b>Expenditure</b>   |      |                         |                       |                                |                                |
| <i>Costs of raising funds</i>  |      |                         |                       |                                |                                |
| Expenditure on charitable activities   | 8    | 29,842                  | 2,592                 | 32,434                         | 32,920                         |
| <b>Total Expenditure</b>   |      | <b>29,842</b>           | <b>2,592</b>          | <b>32,434</b>                  | <b>32,920</b>                  |
| <b>Net income / (expenditure) and net movement in funds before gains and losses on investments</b> |      | <b>387</b>              | <b>-2,592</b>         | <b>-2,205</b>                  | <b>1,533</b>                   |
| Net gains / (losses) on investments  | 10   | 13,712                  | 0                     | 13,712                         | 30,942                         |
| Transfer between funds   |      | -659                    | 659                   | 0                              | 0                              |
| <b>Net movement in funds</b>   |      | <b>13,440</b>           | <b>-1,933</b>         | <b>11,507</b>                  | <b>32,475</b>                  |
| Reconciliation of funds:   |      |                         |                       |                                |                                |
| Total funds brought forward  |      | 439,042                 | 161,933               | 600,975                        | 568,500                        |
| <b>Total Funds carried forward</b>   |      | <b>452,482</b>          | <b>160,000</b>        | <b>612,482</b>                 | <b>600,975</b>                 |

**The Hospital of St Anne**  
**Notes to the Financial Statements for the Year Ended 31 December 2020**

**1. Accounting Policies**

**Basis of preparation**

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The Trust constitutes a public benefit entity as defined by FRS 102

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern

**Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 3.

**Income**

Donations are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

**Expenditure**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

The Hospital of St Anne

Notes to the Financial Statements for the Year Ended 31 December 2020

**Note 3 Analysis of charitable funds**

| Analysis of Fund movement | Balance b/fwd<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£ | Gains and losses<br>£ | Fund c/fwd<br>£ |
|---------------------------|--------------------|---------------|------------------|----------------|-----------------------|-----------------|
| Restricted Funds          | 161,933            | 0             | 2,592            | 659            | 0                     | 160,000         |
| Unrestricted fund         | 439,042            | 30,229        | 29,842           | -659           | 13,712                | 452,482         |
| <b>Total</b>              | <b>600,975</b>     | <b>30,229</b> | <b>32,434</b>    | <b>0</b>       | <b>13,712</b>         | <b>612,482</b>  |

A transfer has been made from unrestricted funds to restricted funds to fund the shortfall in costs relating to the erection of the summerhouse.

**Analysis of charitable funds - previous year**

| Analysis of Fund movement | Balance b/fwd<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£ | Gains and losses<br>£ | Fund c/fwd<br>£ |
|---------------------------|--------------------|---------------|------------------|----------------|-----------------------|-----------------|
| Restricted Funds          | 160,000            | 2,293         | 360              | 0              | 0                     | 161,933         |
| Unrestricted fund         | 408,500            | 32,160        | 32,560           | 0              | 30,942                | 439,042         |
| <b>Total</b>              | <b>568,500</b>     | <b>34,453</b> | <b>32,920</b>    | <b>0</b>       | <b>30,942</b>         | <b>600,975</b>  |

**Note 4 Donation Income**

|              | 2020<br>£  | 2019<br>£    |
|--------------|------------|--------------|
| Collections  | 100        | 1,044        |
| Donations    | 105        | 3,238        |
| <b>Total</b> | <b>205</b> | <b>4,282</b> |

In 2019 of the donated income, £1,989 was attributed to unrestricted income.

**Note 5 Income from charitable activities**

|                           | 2020<br>£     | 2019<br>£     |
|---------------------------|---------------|---------------|
| Maintenance contributions | 10,400        | 10,530        |
| <b>Total</b>              | <b>10,400</b> | <b>10,530</b> |

In 2019 of the income from charitable activities, £10,530 was attributed to unrestricted income.

**The Hospital of St Anne**  
**Notes to the Financial Statements for the Year Ended 31 December 2020**

**Note 9 Tangible Fixed Assets**

|  | Almshouse<br>£ | Fishing<br>Rights<br>£ | Holm Farm<br>£ | Total<br>£ |
|--|----------------|------------------------|----------------|------------|
| Cost as at 1 January 2020 and 31 December 2020 | 160,000        | 28,000                 | 155,000        | 343,000    |
| Net Book Value                                 |                |                        |                |            |
| As at 31 December 2020                         | 160,000        | 28,000                 | 155,000        | 343,000    |
| As at 31 December 2019                         | 160,000        | 28,000                 | 155,000        | 343,000    |

**Note 10 Fixed Asset Investments**  
**Movement in fixed asset listed investments**

|  | 2020<br>£      | 2019<br>£      |
|--|----------------|----------------|
| Market value brought forward at 1/1/2020 | 198,930        | 167,988        |
| Add additions to investments             | 0              | 0              |
| Disposals at carry value                 | 0              | 0              |
| Add net gain on revaluations             | 13,712         | 30,942         |
| <b>Market value as at 31/12/2020</b>     | <b>212,642</b> | <b>198,930</b> |

All investments assets were held in the UK with CCLA Charities Investment Fund

Net cash released from investments in the year was £0 (2019 £0)

All investments are carried at their fair value. Holdings in common investment funds are at bid price. The basis for fair value for quoted investments is equivalent to the market value, using the bid price. Asset sales and purchases are recognised at the date of trade at cost (that is their transaction value)

**Note 11 Analysis of current liabilities**

**Creditors under 1 year**

|          | 2020<br>£ | 2019<br>£ |
|----------|-----------|-----------|
| Accruals | 2,250     | 1,500     |