

**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 Boroughgate APPLEBY IN WESTMORLAND Cumbria CA16 7HW
<b>Registered office</b>	The Hospital of St Anne Boroughgate APPLEBY IN WESTMORLAND Cumbria CA16 7HW
<b>Secretary</b>	J Dunham, Treasurer J Ayres, Clerk to Trustees
<b>Other Trustees:</b>	Lord Hothfield (Chairman) Resigned 19th January 2023 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 G Heelis Mr S Rook Mr K Smith Mr W Thwaytes Mrs B Wright
<b>Bankers:</b>	HSBC Market Square PENRITH Cumbria CA11 7SN
<b>Accountants</b>	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 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.

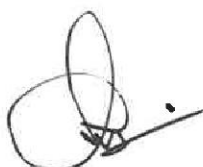
#### **Key management personnel remuneration.**

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 £	Restricted Funds £	Total Funds 31/12/2022 £	Total Funds 31/12/2021 £
<b>Income</b>					
Donations	4	568	1,171	<b>1,739</b>	270
Income from charitable activities	5	21,915	0	<b>21,915</b>	22,565
Investment income	6	5,994	0	<b>5,994</b>	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	<b>37,281</b>	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 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 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 31/12/2022 £	Total Funds 31/12/2021 £
<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>	12				
Restricted income funds		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	Income	Expenditure	Transfers	Gains and losses	Fund c/fwd
	£	£	£	£	£	£
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	Income	Expenditure	Transfers	Gains and losses	Fund c/fwd
	£	£	£	£	£	£
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	2021
	£	£
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	2021
	£	£
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 Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</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 Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</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>