

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2022  
for  
THE HOSPITAL OF ST THOMAS THE APOSTLE IN  
DONCASTER**

**THE HOSPITAL OF ST THOMAS THE APOSTLE IN  
DONCASTER**

**Contents of the Financial Statements  
for the Year Ended 31 December 2022**

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# **THE HOSPITAL OF ST THOMAS THE APOSTLE IN DONCASTER**

## **Report of the Trustees for the Year Ended 31 December 2022**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Hospital of St. Thomas the Apostle in Doncaster (hereinafter referred to as 'the Charity') is regulated by the Charities Act 2011 and administered and managed by a body of Trustees in accordance with the recommendations of the Almshouse Association's 'Standards of Almshouse Management'.

No trustee has held title to a property on behalf of the charity either on the date of approval of this report or during the reporting period

The Charity is registered with the Charity Commission under number 235958 and with the Regulator of Social Housing (Homes England) under number A1286.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The Charity was set up:

i. To provide accommodation (almshouses) for poor persons of good character ('the almspeople') and to utilise the income to defray the costs of maintaining such accommodation and for the benefit of the almspeople of the Charity or any of them as the Trustees should from time to time think fit.

ii. To make payment to pensioners.

#### **Objective for the Year**

To provide warm, comfortable and safe housing for almspeople and to undertake such works as might be necessary to improve the quality of residence for the almspeople.

#### **Aims**

i. To meet the objects of the Charity responsibly and to run the charity in a way that carries out its purpose for the public benefit.

ii. To ensure that all the dwellings comply with the Decent Homes Standards and to provide affordable accommodation for eligible persons.

iii. To appoint persons, being of good character, whose quality of life would be significantly improved by being appointed as an in-house pensioner (almsperson) and who are likely to fit in with the profile of and be compatible with fellow pensioners.

# **THE HOSPITAL OF ST THOMAS THE APOSTLE IN DONCASTER**

## **Report of the Trustees for the Year Ended 31 December 2022**

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### **OBJECTIVES AND ACTIVITIES**

#### **Significant activities**

The charity runs 15 one bed roomed bungalows. 6 are situated at St Thomas' Court, Stoops Lane, Bessacarr, Doncaster whilst the other 9 are situated at Goodison Boulevard, Cantley Estate, Doncaster.

In 2018 a Quinquennial Review, to the Almshouse Association Specifications/Management Standards, was carried out by the LHL Group, Property and Construction Consultants, in respect of all housing stock owned by the trustees.

At the end of the year all but one of the 15 bungalows were occupied. The unoccupied bungalow was fit for occupation but awaited the appointment of a new almsperson upon the sad sudden demise of its previous occupant. In respect of all the dwellings provided by this Charity, the Trustees will continue their programme of cyclical repairs and, where appropriate, modernisation of features that have become outdated or obsolete.

As in previous years the Trustees continued to fully utilise the facility of having a permanent presence on site at No. 36 Goodison Boulevard. This continues to prove an excellent means of keeping in contact with the almspersons and gaining a better understanding of the needs of the in-house pensioners and the way in which the almshouses could be enhanced to the benefit of the almspersons.

During 2022 regular repairs and maintenance were carried out, when necessary, on all the housing stock. In respect of all works undertaken the trustees have had regard to the 'carbon footprint' resultant from such works.

#### **Public benefit**

At all times the trustees, within the structure of its objects, have been mindful of their responsibility to run the charity in a way that carries out its purpose for the public benefit. At all times the trustees have sought to:

- make decisions to ensure that its charitable purpose provides benefit
- In all decisions to identify risks of harm, minimising the risks and making sure that any harm that might arise is a minor consequence of carrying out the purpose
- make decisions about who benefits in a way that is consistent with its charitable purpose
- make sure that any personal benefits any person receives (having regard both to his nature and to its amount) are no more than a necessary result or by-product of carrying out the purpose.

#### **Grantmaking**

It is not the policy of the Trustees to make grants.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

All of the almshouses have had, whenever required, essential works of maintenance carried out to them and this, together with the warden call systems provided on an ex-gratia basis for the benefit of residents at both Goodison Boulevard and St Thomas' Court, along with positive input from the residents causes the Trustees to believe that they have met their objective to provide warm, comfortable and safe housing for almspeople.

# THE HOSPITAL OF ST THOMAS THE APOSTLE IN DONCASTER

## Report of the Trustees for the Year Ended 31 December 2022

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### FINANCIAL REVIEW

#### Financial position

The surplus for the year ending 31st December 2022 amounted to £5,154 compared to a surplus of £80,690 in the previous year. This significant movement is due to losses on revaluation of Investment assets in the year totalling £25,919 compared to gains of £58,261 in 2021.

There were no donations received in 2022.

The Balance Sheet shows an increase in reserves from £1,245,859 to £1,251,013, reflecting the surplus for the year. This is represented by an increase in unrestricted funds of £6,543 and a decrease in restricted funds, amounting to the depreciation of the social housing grant element of housing properties, of £1,389.

Investments at market value have decreased by £2,100 following the addition of £850 from cash at bank, accumulated dividends for the year of £22,969, and losses on revaluation of £25,919.

#### Investment policy and objectives

The Charity's Cyclical Maintenance Fund, Extraordinary Repairs Fund and Endowment Fund are invested in low risk investments managed by professional managers on behalf of the M&G Charity Multi Asset Fund and COIF Charities Investment Fund.

#### Reserves policy

- a. The Trustees hold designated funds investments totalling in excess of £600,000.
- b. The Trustees aim to maintain this level and, if possible, increase the same by capital and income growth that will be monitored and reviewed upon a regular basis.
- c. The Trustees, having regard to the current housing climate, are satisfied that reserves are required for the maintenance of current housing stock and future rehab/rebuild rather than new build of additional almshouses.
- d. During the year to 31st December 2022, the Trustees periodically reviewed the Designated Reserves.
- e. Whilst being ever vigilant, the trustees have no concerns about the charity's ability to operate in the future

#### Going concern

The Board has reasonable expectation that the charity has adequate resources to continue operations for the foreseeable future. For this reason, the going concern basis has continued to be used in preparing the financial statements. The Board has considered the impact of Covid-19 on the short and long term health of the charity, and is content that the measures taken, together with a robust budget provides assurance that the going concern basis is appropriate in preparing the financial statements.

### FUTURE PLANS

- a. The Trustees continue to closely monitor their investments.
- b. The Trustees intend to maintain the present housing stock to a high standard and enhance the same, whenever possible, within the structural limitations imposed by the basic construction of the dwellings.
- c. To be ever vigilant to the needs of the almspersons and pensioners.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

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# **THE HOSPITAL OF ST THOMAS THE APOSTLE IN DONCASTER**

## **Report of the Trustees for the Year Ended 31 December 2022**

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

#### **Charity constitution**

a. The charity is governed by the scheme of the Charity Commission dated 28th May 1964 and varied by schemes dated 23rd December 1968, 05 January 1988, and 03 February 1995.

b. The Charity's registered number with the Charity Commission is 235958.

c. The Charity's registered number with the Regulator of Social Housing, is A1286.

#### **Recruitment and appointment of new trustees**

a. The Trust Deed provides that the body of Trustees, including ex-officio Trustees, should consist of seven competent persons.

b. The Vicar of Doncaster Minster and the Civic Mayor of Doncaster are ex-officio Trustees whilst the remaining Trustees are persons residing or carrying on business in or near Doncaster and are recruited with the aim of having a Board of Trustees with a range of relevant skills and experience.

c. New Trustees are inducted by the Board but are able to attend courses run by the Almshouse Association and others.

d. No trustee receives any benefits from their appointment.

#### **Organisational structure**

The Board of Trustees met 4 times in 2022 to determine strategy and policy and is serviced by the Clerk to the Charity. Because of COVID risks, all of these meetings were Zoom Virtual Meetings. The trustees look forward to resuming actual meetings at No 36 Goodison Boulevard in 2023.

The Clerk to the Charity oversees the day-to-day operations at the Almshouses. The Clerk receives an annual Stipend by way of remuneration for his work done for the Charity. The benchmark for such remuneration involves consideration of remuneration of others with similar experience and responsibilities linked to the time expended by the Clerk on trust activities, volume of work involved and achievement.

#### **Decision making**

The Trustees acknowledge their responsibility for the Charity's system of internal controls, including internal financial controls. The system of controls covers governance, strategy and finance, relating to the safeguarding of assets, the maintenance of proper accounting records and the reliability of financial information used both within the organisation and for publication. The systems established and maintained can provide reasonable but not absolute assurance against material misstatement or loss.

The Trustees give consideration to the major risks to which the charity is exposed and have reviewed the established systems and procedures to manage these risks. It has been agreed that the Trustees will annually review these risks.

#### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

235958

#### **Principal address**

36 Goodison Boulevard  
Cantley Estate  
Doncaster  
DN4 6BX

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**THE HOSPITAL OF ST THOMAS THE APOSTLE IN  
DONCASTER**

**Report of the Trustees  
for the Year Ended 31 December 2022**

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**Trustees**

Mrs J Howarth  
P H Wood  
Mrs S E Uttley  
P A Wrigglesworth  
M H Hardy

**Independent Examiner**

James Holland-Leader FCA  
Knox Cropper LLP  
Chartered Accountants  
65 Leadenhall Street  
London  
EC3A 2AD

**Ex-officio Trustees**

Revd Canon D Stevens - Vicar of Doncaster Minster  
Cllr R. Jones - Civic Mayor of Doncaster up to May 2022  
Cllr I. Pearson - Civic Mayor of Doncaster from May 2022

**Clerk to the Trustees**

Mr N M Lumley

**Bankers**

NatWest PLC  
Doncaster Branch  
12 High Street  
Doncaster DN1 1EJ

# THE HOSPITAL OF ST THOMAS THE APOSTLE IN DONCASTER

## Report of the Trustees for the Year Ended 31 December 2022

### VALUE FOR MONEY (VFM)

Each year the Charity uses a range of data to measure VFM progress against the housing sector. The results help influence investment decisions and provide the regulators and other stakeholders with information on the progress of the Charity, whilst also ensuring compliance with the regulatory VFM standard. The metrics have been compared to the Housemark sector scorecard median published by the National Housing Federation.

Metric	2022	2021	Housemark Scorecard	Commentary
New supply delivered	0%	0%	1.20%	The Charity has 15 Almshouses in management. This remains as per the previous year, with no new supply of social housing or new supply of non-social housing.
Gearing	(17.25)%	(15.40)%	35.80%	The Charity has no borrowings compared to industry standard. The Charity has no borrowings and therefore no interest in the year.
EBITDA MRI	N/A	N/A	181.90%	Expenditure from social housing was up in the year due to a major refurbishment completion for one of the flats in 2022.
Social Housing Cost Per Unit	£1,490	£1,337	£4,230	As a Charity, The Hospital of St Thomas receives a significant level of income from its investments, which this year have been off-set against the reported investment losses.
Operating Margin Overall	52.71%	39.09%	20.20%	The decrease on Housing Activity expenditure has directly impacted on the Operating Margin both Overall and Social Housing Lettings.
Social Housing Lettings only	11.65%	(25.64)%	22.20%	
ROCE	0.41%	6.48%	2.80%	The Charity has minimal liabilities with a positive operating surplus in the year. The operating surplus decrease in the year compared to 2021 has impacted directly ROCE.
Reinvestment	1.88%	0.83%	5.70%	Major reinvestment occurred in one of the houses in 2022 explaining reinvestment increased in the year

These key performance indicators reflect the results for the year ended 31st December 2022 in comparison to industry standard, demonstrating strong reserves, no borrowings, and the ability to meet its charitable objectives despite an operating deficit on the year, largely due to focusing on delivering high standard accommodation to residents.



THE HOSPITAL OF ST THOMAS THE APOSTLE IN  
DONCASTER

Report of the Trustees  
for the Year Ended 31 December 2022

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Approved by order of the board of trustees on 15 March 2023 and signed on its behalf by:

*Nigel M Lumley*  
N.M. Lumley  
Clerk to the trustees

**Independent Examiner's Report to the Trustees of  
The Hospital of St Thomas the Apostle in  
Doncaster**

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**Independent examiner's report to the trustees of The Hospital of St Thomas the Apostle in Doncaster**  
I report to the charity trustees on my examination of the accounts of The Hospital of St Thomas the Apostle in Doncaster (the Trust) for the year ended 31 December 2022.

This report is made to the Trustees, as a body, in accordance with the terms of my engagement. Our work has been undertaken so that we might carry out an Independent Examination of the financial statements in accordance with the General Directions given by the Charity Commissioners. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees, as a body, for our work or for this report.

**Responsibilities and basis of report**

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

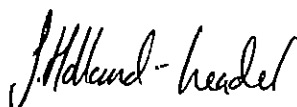
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



James Holland-Leader FCA  
Knox Cropper LLP  
Chartered Accountants  
65 Leadenhall Street  
London  
EC3A 2AD

15 March 2023

**THE HOSPITAL OF ST THOMAS THE APOSTLE IN  
DONCASTER**

**Statement of Financial Activities  
for the Year Ended 31 December 2022**

	Notes	Unrestricted funds £	Restricted fund £	<b>2022 Total funds £</b>	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>	3				
Housing Activities		<b>58,840</b>	-	<b>58,840</b>	60,680
Investment income	2	<b>25,129</b>	-	<b>25,129</b>	20,121
<b>Total</b>		<b>83,969</b>	-	<b>83,969</b>	80,801
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Housing Activities		<b>51,506</b>	<b>1,389</b>	<b>52,895</b>	58,372
Net gains/(losses) on investments		<b>(25,919)</b>	-	<b>(25,919)</b>	58,261
<b>NET INCOME/(EXPENDITURE)</b>		<b>6,544</b>	<b>(1,389)</b>	<b>5,155</b>	80,690
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>1,168,798</b>	<b>77,061</b>	<b>1,245,859</b>	1,165,169
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,175,342</b>	<b>75,672</b>	<b>1,251,014</b>	<b>1,245,859</b>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**THE HOSPITAL OF ST THOMAS THE APOSTLE IN  
DONCASTER**

**Balance Sheet  
31 December 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	<b>407,767</b>	<b>75,672</b>	<b>483,439</b>	485,315
Investments	12	<b>683,402</b>	-	<b>683,402</b>	685,502
		<b>1,091,169</b>	<b>75,672</b>	<b>1,166,841</b>	1,170,817
<b>CURRENT ASSETS</b>					
Debtors	13	<b>4,531</b>	-	<b>4,531</b>	4,392
Cash at bank		<b>83,385</b>	-	<b>83,385</b>	74,440
		<b>87,916</b>	-	<b>87,916</b>	78,832
<b>CREDITORS</b>					
Amounts falling due within one year	14	<b>(3,743)</b>	-	<b>(3,743)</b>	(3,790)
<b>NET CURRENT ASSETS</b>		<b>84,173</b>	-	<b>84,173</b>	75,042
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>1,175,342</b>	<b>75,672</b>	<b>1,251,014</b>	1,245,859
<b>NET ASSETS</b>		<b>1,175,342</b>	<b>75,672</b>	<b>1,251,014</b>	1,245,859
<b>FUNDS</b>	15				
Unrestricted funds				<b>1,175,342</b>	1,168,798
Restricted funds				<b>75,672</b>	77,061
<b>TOTAL FUNDS</b>				<b>1,251,014</b>	1,245,859

The financial statements were approved by the Board of Trustees and authorised for issue on 15 March 2023 and were signed on its behalf by:

*P.A.*  
P. Wigglesworth - Trustee

P H Wood - Trustee

*P.H. Wood*  
*P.H. Wood*

The notes form part of these financial statements

## **1. ACCOUNTING POLICIES**

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

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The accounts comply with the Charities Act 2011, the Housing and Regeneration Act 2008 and the Accounting Direction for Private Registered Providers of Social Housing in England 2019.

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements are presented in sterling, which is the functional currency of the Charity and are rounded to the nearest pound.

The accounts have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16th July 2014 rather than the Accounting and Reporting by Charities Statement of Recommended Practice effective from 1st April 2005 which has since been withdrawn.

### **Going concern**

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern.

### **Critical accounting judgements and key sources of estimation uncertainty**

The following are the critical judgements and key sources of estimation uncertainty that the Board has made in the process of applying the charity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements:

#### **Identification of housing property components**

The charity accounts for its expenditure on housing properties using component accounting. Under component accounting, the housing property is divided into those major components which are considered to have substantially different useful economic lives. Judgement is used in allocating property costs between components (land, structure, kitchens, bathrooms etc) and in determining the useful economic lives of each component.

Housing property depreciation is calculated on a component by component basis. The identification of such components is a matter of judgement and may have a material impact on the depreciation charge. The components selected are those which reflect how the major repairs to the property are managed.

#### **Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income from housing represents housing contributions from weekly maintenance charges from residents.

# THE HOSPITAL OF ST THOMAS THE APOSTLE IN DONCASTER

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

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### 1. ACCOUNTING POLICIES - continued

#### Income

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Investment income is earned through holding assets for investment purposes such as shares. It included dividends and interest. Where it is not practical to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend income is recognised as the Charity's right to receive payment is established.

Social Housing Capital grants are recognised only when receivable, or in the period in which a scheme is completed and where the amount of the grant has been determined. Grants are reflected in the restricted Housing Property Fund with depreciation on grant funded assets reducing this fund.

#### Expenditure

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

#### Tangible fixed assets

##### Housing properties

The Almshouses at Goodison Boulevard, Cantley, Doncaster, were constructed in 1964. The Housing Properties cost includes improvements carried out in 1986 which were funded by Housing Corporation Grant, mortgage loan from Housing Corporation secured by a charge on housing, land and buildings.

Housing properties are stated at depreciated cost. The cost of completed housing properties is depreciated over the life of the properties. Properties are accounted for on a component cost basis with each component being depreciated over its estimated economic life. The principal components identified and the depreciation rate applied to each component are set out below:

	Years
Fabric	100
Roof	70
Electrics	40
Windows and doors	30
Bathrooms	30
Mechanical systems	30
Kitchens	20
Boilers	15

#### Furniture, Fittings and Equipment

Depreciation on Furniture, Fittings and Equipment has been provided in order to write off the cost over its expected useful life on a straight line basis. The rate used for this purpose is 10%.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Fund accounting

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

**THE HOSPITAL OF ST THOMAS THE APOSTLE IN  
DONCASTER**

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

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**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

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

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

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Financial Instruments**

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

**2. INVESTMENT INCOME**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Investment income	<b>25,062</b>	20,119
Deposit account interest	<b>67</b>	<b>2</b>
	<b><u>25,129</u></b>	<b><u>20,121</u></b>

**THE HOSPITAL OF ST THOMAS THE APOSTLE IN  
DONCASTER**

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

**3. INCOME FROM CHARITABLE ACTIVITIES**

	2022 £	2021 £
Gross maintenance contributions from residents	61,360	61,360
Losses from voids	<u>(2,520)</u>	<u>(680)</u>
	<u>58,840</u>	<u>60,680</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Housing Activities	<u>39,283</u>	<u>13,612</u>	<u>52,895</u>

**5. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2022 £	2021 £
Rates and water	1,877	3,307
Insurance	1,912	1,780
Light and heat	1,059	1,161
Repairs and maintenance	11,192	15,230
Garden maintenance	3,475	4,489
Warden call system	2,221	1,289
Christmas gifts	450	400
Depreciation	16,189	16,073
Loss on sale of assets	<u>908</u>	<u>1,290</u>
	<u>39,283</u>	<u>45,019</u>

**6. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Housing Activities	<u>11,494</u>	<u>2,118</u>	<u>13,612</u>



**THE HOSPITAL OF ST THOMAS THE APOSTLE IN  
DONCASTER**

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

**6. SUPPORT COSTS - continued**

Support costs, included in the above, are as follows:

	<b>2022</b>	<b>2021</b>
	<b>Housing</b>	<b>Total</b>
	<b>Activities</b>	<b>activities</b>
	<b>£</b>	<b>£</b>
Clerk's fees	<b>9,750</b>	<b>9,000</b>
Charity protection insurance	<b>408</b>	<b>407</b>
Postage, stationery, advertising and telephone	<b>714</b>	<b>1,268</b>
Sundries	<b>55</b>	<b>108</b>
Subscriptions	<b>567</b>	<b>554</b>
Independent Examination	<b>2,118</b>	<b>2,016</b>
	<b><u>13,612</u></b>	<b><u>13,353</u></b>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

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

	<b>Unrestricted funds</b>	<b>Restricted fund</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Housing Activities	60,680	-	60,680
Investment income	<u>20,121</u>	<u>-</u>	<u>20,121</u>
<b>Total</b>	<u>80,801</u>	<u>-</u>	<u>80,801</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Housing Activities	<u>56,983</u>	<u>1,389</u>	<u>58,372</u>
Net gains on investments	<u>58,261</u>	<u>-</u>	<u>58,261</u>
<b>NET INCOME/(EXPENDITURE)</b>	82,079	(1,389)	80,690
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	1,086,719	78,450	1,165,169

**THE HOSPITAL OF ST THOMAS THE APOSTLE IN  
DONCASTER**

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

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>1,168,798</u></b>	<b><u>77,061</u></b>	<b><u>1,245,859</u></b>

**9. SOCIAL HOUSING ACTIVITIES**

	<b>2022</b> £	2021 £
Turnover from Social Housing	<b>58,840</b>	60,680
Operating costs of Social Housing	<b><u>(51,987)</u></b>	<u>(57,084)</u>
Operating surplus and surplus on Social Housing activities	<b><u>6,853</u></b>	<u>3,596</u>

**10. SOCIAL HOUSING GRANT**

The total historical Social Housing Grant received for The Hospital of St Thomas the Apostle in Doncaster as at 31st December 2022 amounted to £126,170 (2021: £126,170).

The full Capital Grant would only become repayable if the Almshouses were disposed of and the grant was not recycled.

	£
Historical aggregate amount received	<b><u>126,170</u></b>
Released historically to Statement of Financial Activities	<b><u>((126,170))</u></b>
Social Housing Grant Carrying forward	<b><u>-</u></b>

**THE HOSPITAL OF ST THOMAS THE APOSTLE IN  
DONCASTER**

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

**11. TANGIBLE FIXED ASSETS**

	Housing properties £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 January 2022	690,656	8,362	699,018
Additions	15,221	-	15,221
Disposals	(6,126)	-	(6,126)
At 31 December 2022	<u>699,751</u>	<u>8,362</u>	<u>708,113</u>
<b>DEPRECIATION</b>			
At 1 January 2022	206,179	7,524	213,703
Charge for year	15,351	838	16,189
Eliminated on disposal	(5,218)	-	(5,218)
At 31 December 2022	<u>216,312</u>	<u>8,362</u>	<u>224,674</u>
<b>NET BOOK VALUE</b>			
At 31 December 2022	<u>483,439</u>	<u>-</u>	<u>483,439</u>
At 31 December 2021	<u>484,477</u>	<u>838</u>	<u>485,315</u>

**12. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2022	685,502
Additions	23,819
Revaluations	(25,919)
At 31 December 2022	<u>683,402</u>
<b>NET BOOK VALUE</b>	
At 31 December 2022	<u>683,402</u>
At 31 December 2021	<u>685,502</u>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2022 is represented by:

	Listed Investments £
Valuation in 2022	273,152
Cost	<u>410,250</u>
	<u>683,402</u>

**THE HOSPITAL OF ST THOMAS THE APOSTLE IN  
DONCASTER**

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

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

	2022 £	2021 £
Contributions in arrears	3,302	3,269
Prepayments and accrued income	<u>1,229</u>	<u>1,123</u>
	<u>4,531</u>	<u>4,392</u>

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

	2022 £	2021 £
Other creditors	<u>3,743</u>	<u>3,790</u>

**15. MOVEMENT IN FUNDS**

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General fund	80,535	9,144	(850)	88,829
Property & Endowment fund	560,570	8,872	-	569,442
Extraordinary Repairs fund	222,534	14,447	850	237,831
Cyclical Repairs & Maintenance fund	6,089	-	-	6,089
Investment revaluation fund	<u>299,070</u>	<u>(25,919)</u>	-	<u>273,151</u>
	1,168,798	6,544	-	1,175,342
<b>Restricted funds</b>				
Housing Property fund	77,061	(1,389)	-	75,672
	<u>1,245,859</u>	<u>5,155</u>	-	<u>1,251,014</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	61,000	(51,856)	-	9,144
Property & Endowment fund	8,522	350	-	8,872
Extraordinary Repairs fund	14,447	-	-	14,447
Investment revaluation fund	-	-	(25,919)	(25,919)
	83,969	(51,506)	(25,919)	6,544
<b>Restricted funds</b>				
Housing Property fund	-	(1,389)	-	(1,389)
	<u>83,969</u>	<u>(52,895)</u>	<u>(25,919)</u>	<u>5,155</u>

**THE HOSPITAL OF ST THOMAS THE APOSTLE IN  
DONCASTER**

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

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
General fund	67,406	11,276	1,853	80,535
Property & Endowment fund	562,013	410	(1,853)	560,570
Extraordinary Repairs fund	210,403	12,131	-	222,534
Cyclical Repairs & Maintenance fund	6,088	1	-	6,089
Investment revaluation fund	240,809	58,261	-	299,070
	1,086,719	82,079	-	1,168,798
<b>Restricted funds</b>				
Housing Property fund	78,450	(1,389)	-	77,061
<b>TOTAL FUNDS</b>	<b>1,165,169</b>	<b>80,690</b>	<b>-</b>	<b>1,245,859</b>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	62,851	(51,575)	-	11,276
Property & Endowment fund	6,668	(6,258)	-	410
Extraordinary Repairs fund	11,281	850	-	12,131
Cyclical Repairs & Maintenance fund	1	-	-	1
Investment revaluation fund	-	-	58,261	58,261
	80,801	(56,983)	58,261	82,079
<b>Restricted funds</b>				
Housing Property fund	-	(1,389)	-	(1,389)
<b>TOTAL FUNDS</b>	<b>80,801</b>	<b>(58,372)</b>	<b>58,261</b>	<b>80,690</b>

**Property & Endowment Fund**

This represents the proportion of the cost of properties which was financed by charitable donations and the Charity's own resources. In the year capitalised expenditure on housing properties, has been transferred to this fund and depreciation has been transferred from this fund. Income arising from investments of the endowment fund shall be applied for the general purposes for the charity.

**Cyclical Maintenance Fund**

This fund represents amounts set aside for cyclical maintenance to meet costs in excess of budgeted expenditure for any year.

**Extraordinary Repairs Fund**

This represents amounts set aside to carry out future major repairs to Housing Properties.

**15. MOVEMENT IN FUNDS - continued**

**Investment Revolution Reserve**

This represents the difference between the market value and cost of investments

**Housing Property Fund**

This represents the social housing grant received from the Housing Corporation for property improvements to the Almshouses since 1986. Depreciation on housing properties is charged to this fund over the life of the components of the building.

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

**17. UNITS IN MANAGEMENT**

The Charity had 15 units in Management during the year. (2021: 15).

**THE HOSPITAL OF ST THOMAS THE APOSTLE IN  
DONCASTER**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Investment income	25,062	20,119
Deposit account interest	<u>67</u>	<u>2</u>
	25,129	20,121
<b>Charitable activities</b>		
Housing activities	61,360	61,360
Voids	<u>(2,520)</u>	<u>(680)</u>
	58,840	60,680
<b>Total Incoming resources</b>	<b>83,969</b>	<b>80,801</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Rates and water	1,877	3,307
Insurance	1,912	1,780
Light and heat	1,059	1,161
Repairs and maintenance	11,192	15,230
Garden maintenance	3,475	4,489
Warden call system	2,221	1,289
Christmas gifts	450	400
Depreciation of housing properties	15,351	15,237
Fixtures and fittings	838	836
Loss on disposal of housing components	<u>908</u>	<u>1,290</u>
	39,283	45,019
<b>Support costs</b>		
<b>Management</b>		
Clerk's fees	9,750	9,000
Charity protection insurance	408	407
Postage, stationery, advertising and telephone	714	1,268
Sundries	55	108
Subscriptions	<u>567</u>	<u>554</u>
	11,494	11,337
<b>Governance costs</b>		
Independent Examination	<u>2,118</u>	<u>2,016</u>
<b>Total resources expended</b>	<b>52,895</b>	<b>58,372</b>
<b>Net income</b>	<b><u>31,074</u></b>	<b><u>22,429</u></b>

This page does not form part of the statutory financial statements