

THE HOSPITAL OF ST JOHN, HEYTESBURY
TRUSTEES' ANNUAL REPORT
Year Ended 31st March 2021

PARTICULARS

Registered Charity No 200669
Almshouse Association Membership No 190

The Charity was founded in 1449; it was endowed in 1472 and is now governed by a Scheme of the Charity Commission dated 5th January 1989, amended on 8th June 2018.

Trustees holding office during the year and/or prior to the date of this report were:

Revd Trudy Hobson (ex officio)
Revd Robin N Hungerford (ex officio)
Mrs Christine L Sitwell (ex officio)

Co-opted Trustees:

Mr Timothy A Etchells (Chairman of Trustees)
Mr Richard C Southwell QC (Vice Chairman of Trustees)
Mr Ian D Garthwaite (Retired 31 March 2021)
Mrs Elizabeth J Pottow (Retired 31 March 2021)
Mr Antony A M Pinsent
Mr Eric W Gill
Mrs A Cheesley
Mr J Wansey (Appointed 7 December 2020)
Mrs A Twinn (Retired 21 September 2020)

Officers:

Commander I S H Richards (Clerk & Administrator)

Principal Address:

Heytesbury, Warminster, Wiltshire BA12 0HW

Bankers:

Lloyds Bank PLC, Warminster
The COIF Charity Funds, London

Independent examiners:

Berkeley Hall Marshall Limited, 6 Charlotte Street, Bath

OBJECTIVE

The objective of the Trustees is to administer and manage the property of the Charity in accordance with the Scheme of the Charity Commission, to provide accommodation and services for people in need such as to allow them to live independently in a sheltered environment.

ORGANISATION

The affairs of the Charity are determined by the Trustees, who receive no remuneration. The ex-officio Trustees are nominated by the Scheme of January 1989 as amended in June 2018. The co-opted Trustees are local competent persons each appointed for a 4 year term by resolution of the Trustees passed at a special meeting. The Trustees hold quarterly Ordinary meetings; and to allow for the continuous conduct of activities between Ordinary meetings, the Trustees appoint each year, committees from their number to deal with Finance, Maintenance and Insurance, and House matters. These committees may co-opt members of staff of the Charity as appropriate. The committees report to the Ordinary meeting of the Trustees each quarter for confirmation of their actions and recommendations.

The Charity employs the following staff:

One Clerk and Administrator	<i>(part-time, non-resident)</i>
One House Supervisor	<i>(full-time, resident)</i>
One Agency Relief Warden	<i>(when required)</i>
Site Supervisor	<i>(full-time, resident)</i>
Two Domestic Cleaners	<i>(part-time, non-resident)</i>

In addition the Charity has appointed two non-resident Chaplains. The Clerk and Administrator is responsible to the Chairman and the other Trustees. All other staff, apart from the Chaplains, are responsible to the Administrator and through him to the Trustees.

The Administrator conducts all the day to day business of the Charity including the financial accounts and handling new applications for residence. Applicants must be over 50 years of age; priority is given to inhabitants of Heytesbury and its surrounding area.

The House Supervisor is on duty from 8am to 5pm, Monday to Friday. At all other times there is no emergency cover for the residents, they are required to dial 999 for assistance. The Charity does not provide any Nursing or Medical Care.

The Site Supervisor keeps the grounds in good order and monitors security on the site. He operates the heating and hot water system and carries out maintenance tasks. The cleaners care for the common areas of the property including the Residents' Hall, Chapel and guest flat.

The Chaplains conduct regular services in the Charity's Chapel and provide pastoral care to the residents.

TRUSTEES

The Reverend Robin Hungerford remained an ex-officio Trustee representing the Chancellor of the Cathedral Church of Salisbury. The Reverend Trudy Hobson became an ex-officio Trustee on 6th December 2019 after being appointed as the Rector to the Ecclesiastical Parish of Heytesbury with Tytherington and Knook. Mrs Christine L Sitwell was appointed as an ex-officio Trustee representing the parish of Heytesbury with Tytherington and Knook on 9th March 2020. Mrs Amanda Cheesley was appointed as a co-opted Trustee also on 9th March 2020. Mrs Anne Twinn retired as a co-opted Trustee on 21st September 2020. Mr Jonathan Wansey was appointed as a co-opted Trustee on 7th December 2020. Mr Ian Garthwaite and Mrs Elizabeth Pottow retired as a co-opted Trustee on 31st March 2021.

PROPERTY

The Hospital is located in the village of Heytesbury on a site of approximately two acres. There are 37 units of accommodation in total of which two are allocated as residences for the Site Supervisor and House Supervisor, one is set aside as a Guest flat for the use of Residents' visitors and one as the Office for the Administrator. Of the 33 Almshouses some are for single occupancy, some are suitable for single or double and some exclusively for double occupancy. The accommodation is contained in several buildings ranging from a Georgian Grade 2 Listed building to blocks of flats and bungalows constructed between 1970 and 1976. In addition there is a Chapel, a Residents' Hall with kitchen for communal use and a laundry for use by all Residents.

REVIEW OF ACTIVITIES

At the start of the year there were five vacant properties and three at the end of the year. Resident numbers were 36 at the start and 38 at the end of the period. A steady flow of enquiries, leading to applications resulted in an occupancy rate during the year of 86% being achieved. The charity's policy is to maintain the Almshouses at standards appropriate to today's expectations. Properties vacant at the beginning of the year required refurbishment, but during the Covid-19 pandemic this work was delayed due to the inability of tradesmen to work on site and subsequent delays in the supply of materials and equipment. This inevitably led to delays in properties being available. Covid also presented problems in that applicants could not be interviewed until restrictions allowed; but nevertheless some were achieved enabling some applicants to take up residence in late 2020 and the beginning of 2021.

The resident staff worked tirelessly throughout the pandemic to ensure the safety and security of the residents, maintaining a clean environment in the communal areas and liaising with others for the provision of shopping, prescriptions and a host of other needs.

The pastoral care of the residents is taken care of by the two appointed chaplains on a rota basis when possible during the pandemic but their activities were inevitably affected by national restrictions.

Unfortunately the Patronal Festival on 24th June 2020 and the Carol Service in December 2020 were both cancelled due to COVID restrictions.

St. John's sets out to offer independent living in a sheltered environment, encouraging residents to help one another and join together in activities if they wish. The residents' ability to organise monthly coffee mornings and other activities throughout the year has been impeded by Covid-19.

CHAPLAINS

The Reverend David Walters and the Reverend Russell C. Chamberlain were the Chaplains. When permitted to do so they conducted services weekly on Wednesdays and Sundays and provided pastoral care to all residents. (Rev Chamberlain retired on 31st July 2020.) In September 2020 a new Chaplain, The Reverend Everton McLeod, was appointed; but he retired on the 31st March 2021 for personal reasons. The Trustees are now considering the future requirements of the Charity to meet this aspect of service provided to residents.

STAFF

Commander Ian Richards continues as the Administrator and Clerk to the Trustees.

Mr Michael Mee continues to do an excellent job as Site Supervisor, monitoring security on the site and in charge of all routine maintenance under the supervision of the Administrator. He takes sole charge of the gardens, with advice from one of the Trustees.

Mrs Helen Johnson continues as an outstanding House Supervisor acting as a 'very good neighbour' to all residents. Now working as the resident House Supervisor Mrs Johnson works from 8am to 5pm on Monday to Friday.

SPECIAL RESTRICTIONS

The Scheme of the Charity Commissioners which governs the Charity imposes certain restrictions which impact on the organisation and operation of the Charity. These include that residents must be at least 50 years old and that residents must not be absent for more than 42 nights in any year.

RISK MANAGEMENT

The Trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

CAPITAL FUNDS and RESERVES POLICY

The Charity's capital on 31st March 2021 amounted to £2,982,212.

The Cyclical Maintenance Fund (CMF) is established under the Scheme for funding those items of ordinary repair and maintenance of the Hospital which recur at infrequent intervals.

The Extraordinary Repair Fund (ERF) is a Designated Reserve Fund for future major expenditure.

The Building and Renovation Fund was established in February 1999. Its function is to accumulate money for the construction of new buildings on the Heytesbury site or such other purposes for the improvement of the Charity's buildings as the Trustees may properly decide.

The General Reserve Fund is an Unrestricted Fund and is used for the day to day income and expenditure incurred in the operation of the Hospital.

The reserves policy and long term financial strategy is to ensure that St John's has adequate reserves to meet any requirement during financially challenging periods of time. The ERF, the CMF and the Building and Renovation Fund are all designated funds. Together with the General Reserve Fund they form part of the reserves valued at 31st March 2021 at £2,982,212.

INVESTMENTS

The Charity's investments are held as Common Investment Funds (COIF) with CCLA Investment Management. The market value of the investments with CCLA stood at £2,640,902 on 31st March 2021 (2020 - £2,164,963).

INCOME and EXPENDITURE

The Charity's income during the year amounted to £266,331 and was derived as to £66,750 from interest earned by the investment portfolio and as to £199,581 from monies provided by the residents of the Almshouse units by way of weekly maintenance charges, other contributions for water, heating, sewage and small charges for garages and other incidental income. There were no fund raising activities. Expenditure amounted to £308,713, all related to the running of the Charity; administration expenditure of £13,424 was included in this total.

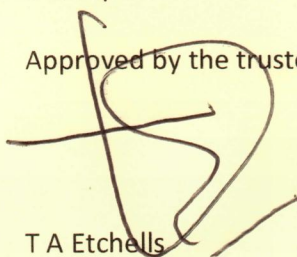
ASSETS

The principal asset of the Charity, apart from its investment portfolio, is its freehold property consisting of its buildings and site at Heytesbury. The book value of the property is £312,232. The site is entirely used for Almshouse purposes. There are no investment properties. A professional replacement cost valuation for insurance purposes was carried out in 2011, in the sum of £6,760,000. The buildings on the site are currently insured for a total of £8,350,045.

FINANCIAL POSITION

The Charity's financial position is sound and all Funds are adequate to meet any foreseeable demands that may be made on them. However, due to the Covid-19 pandemic and the restrictions imposed there has been a loss of income specifically from Weekly Maintenance Charges. This together with the need to ensure that properties and facilities were repaired and renovated, as identified above, has led to a deficit at the end of the financial year. To meet the additional expenditure assets (largely from the ERF) have been drawn upon. It is anticipated that in the coming year the situation will improve. There are no significant financial obligations outstanding. The Charity is not dependent at all upon the support of any individuals, corporations or classes of donors. The valuation of Invested assets with CCLA at the end of the financial year has resulted in an improved balance sheet. No unusual financial events or changes in the asset base have taken place between the balance sheet date and the date of this report.

Approved by the trustees on 6th September 2021 and signed on their behalf by:



T A Etchells
Chairman of Trustees

Independent Examiner's Report to the Trustees of The Hospital of St John, Heytesbury

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 7 to 13.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

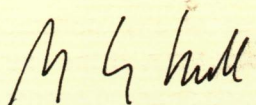
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 charity 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.



Matthew Small
FCA
Berkeley Hall Marshall Limited
6 Charlotte Street
Bath
BA1 2NE

8 September 2021

The Hospital of St John, Heytesbury
Statement of Financial Activities
[including Income and Expenditure Account]
for the year ended 31st March 2021

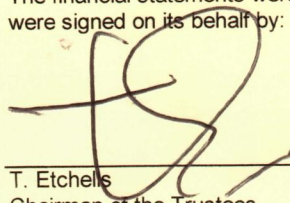
	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £ Note 8	Total 2020 £
Income and endowments from:						
Donations and Legacies		-	-	-	-	30
Charitable activities	2	199,521	-	-	199,521	217,642
Investments		66,750	-	-	66,750	65,312
Other		60	-	-	60	103
Total		266,331	-	-	266,331	283,087
Expenditure on:						
Charitable activities	3	295,289	-	-	295,289	264,878
Other	4	13,424	-	-	13,424	11,566
Total		308,713	-	-	308,713	276,444
Net (expenditure)/income		- 42,382	-	-	- 28,958	6,643
Transfers between funds						
		-	-	-	-	-
		42,382	-	-	42,382	6,643
Other recognised gains or losses						
Gains /(losses) on investment assets	10	525,939	-	-	525,939	26,168
Net movements in funds		483,557	-	-	483,557	19,525
Reconciliation of funds						
Total funds brought forward		2,186,423	-	312,232	2,498,655	2,518,180
Total funds carried forward	14	2,669,980	-	312,232	2,982,212	2,498,655

The Statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The Hospital of St John, Heytesbury
Balance sheet at 31st March 2021

	Note	2021 £	2020 £
Fixed assets			
Land and Buildings	9	312,232	312,232
Investments	10	2,640,902	2,164,963
		<u>2,953,134</u>	<u>2,477,195</u>
Current assets			
Debtors	11	3,485	18,064
Cash at bank & in hand		27,735	68,796
		<u>31,220</u>	<u>86,860</u>
Creditors: amounts falling due within one year	12	2,142	65,400
Net current assets / liabilities		<u>29,078</u>	<u>21,460</u>
Total net assets	13	<u><u>2,982,212</u></u>	<u><u>2,498,655</u></u>
Funds			
Capital funds	14	312,232	312,232
Restricted funds	14	0	0
Unrestricted funds			
Designated funds	14	330,407	309,006
General funds	14	2,339,573	1,877,417
		<u><u>2,982,212</u></u>	<u><u>2,498,655</u></u>

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:



 T. Etchells
 Chairman of the Trustees

The Hospital of St John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2021

1 Accounting policies

a Basis of accounting

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

b Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Hospital of St John.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or the terms of the Charity Commission Scheme.

The permanent capital fund represents the original endowment to provide accommodation at The Hospital St John.

c Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be determined with reasonable accuracy. The following specific policies are applied to particular categories of income:

Contributions from residents are recognised in the period in which they are received.

Investment and interest income is recognised in the period in which the Charity is entitled to receipt.

d Resources expended

Expenditure is recognised on an accrual basis as the liability is incurred, and includes any VAT that cannot be recovered:

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.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; other are apportioned on an appropriate basis as set out in notes 3 and 4.

e Investments

Investments held are included at the closing mid-market value at the balance sheet date. Any gain or loss is taken to the Statement of Financial Activities.

f Fixed Assets

The Hospital of St. John has been constructed over many centuries and there is no record of original cost and no value is attributed thereto in the books of the Charity. The housing property cost relates to improvements carried out in the latter part of the 20th Century funded by the Charity's own resources. Depreciation is not charged on the housing land and buildings as the residual value is considered to be higher than the carrying value.

Purchases of other minor assets are written off in the year of purchase.

The Hospital of St John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2021

2 Contributions from residents

	2021 £	2020 £
Accommodation	160,098	175,583
Heating and laundry	36,073	37,484
Use of guest room	-	1,375
Use of garages	3,350	3,200
	<u>199,521</u>	<u>217,642</u>

3 Charitable activities

	2021 £	2020 £
Salaries, household staff	70,076	60,180
Salaries, management	29,064	29,581
Staff travel and hospitality	777	1,777
Staff costs (see Note 6)	99,917	91,538
Water and Environment Agency	5,014	8,703
Insurance and Council Tax	9,239	6,608
Hospital overheads	14,253	15,311
Repairs and refurbishment	140,610	85,245
Warden alarm maintenance	1,033	24,209
Survey fees	1,795	0
Garden	58	87
Garden equipment	326	565
Hospital maintenance	143,822	110,106
Oil	28,719	39,012
Electricity	5,125	5,018
Provisions	116	0
Residents' amenities	1,041	65
Patronal festival and other functions	326	427
Cleaning and refuse	1,970	3,401
General running expenses	37,297	47,923
	<u>295,289</u>	<u>264,878</u>

4 Other costs

	2021 £	2020 £
Office equipment	581	570
Telephone	2,192	2,126
Independent examination	720	720
Accountancy and book-keeping	3,600	3,600
Professional fees	3,631	630
Bank charges and interest	93	105
Advertising, stationery and postage	95	768
Donations, subscriptions and training	1,460	2,030
Sundry costs	1,052	1,017
	<u>13,424</u>	<u>11,566</u>

The Hospital of St John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2021

5 Remuneration of the Trustees

No Trustee received any remuneration in the year (2020 - £nil).

6 Staff costs and numbers

	2021 £	2020 £
Salaries and wages	92,981	83,176
Social security costs	3,284	3,480
Pension Costs	2,875	3,105
Staff travel and hospitality	777	1,777
	<u>99,917</u>	<u>91,538</u>

No employee received emoluments of more than £60,000

The average weekly number of employees during the year, calculated on a full time equivalent basis, was 4 (2020- 4).

The Charity operates a pension scheme for its employees. Three employees have taken advantage of the scheme. The Charity makes contributions to the scheme

7 Taxation

The charity is exempt from corporation tax on its charitable activities.

8 Analysis of funds - 2020

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
Income and Endowments				
Donations	30	-	-	30
Charitable Activities	217,642	-	-	217,642
Investments	65,312	-	-	65,312
Other	103	-	-	103
Total	283,087	-	-	283,087
Expenditure on:				
Raising funds	-	-	-	-
Charitable Activities	271,444	5,000	-	276,444
Other	-	-	-	-
	271,444	5,000	-	276,444
Net income and expenditure	11,643	- 5,000	-	6,643
Transfers between funds	-	-	-	-
Losses on investments	- 26,168	-	-	- 26,168
Net movement in funds	<u>- 14,525</u>	<u>- 5,000</u>	<u>-</u>	<u>- 19,525</u>

The Hospital of St John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2021

9 Fixed Assets

Land and buildings £	Improvements £	Total £
244,815	67,417	<u>312,232</u>

The valuation of the land and buildings and improvements in 2021 (for insurance purposes) was £8,350,045.

10 Investments

	2021 £	2020 £
Market value at 1st April 2020	2,164,963	2,201,131
Transfer to Lloyds current account	-50,000	-10,000
Gains/(-)losses in the year	525,939	-26,168
Market value at 31st March 2021	<u>2,640,902</u>	<u>2,164,963</u>
Historical cost at 31st March 2020	<u>1,184,559</u>	<u>1,184,559</u>

Investments with a market value of £2,640,902 (2020 - £2,164,963) are held as COIF Charity Funds with CCLA Investment Management Limited.

11 Debtors

	2021 £	2020 £
Amounts owing by residents	224	-1802
Accrued income	0	16,573
Prepayments	3,261	3,293
	<u>3,485</u>	<u>18,064</u>

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Creditors	690	15,400
Accruals and accrued expenses	1,452	50,000
	<u>2,142</u>	<u>65,400</u>

13 Analysis of net assets between funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Capital Funds £	Total Funds £
Tangible fixed assets	-	-	-	312,232	312,232
Investments	2,338,230	330,407	-	-	2,668,637
Current assets	3,485	-	-	-	3,485
Current liabilities	-2,142	-	-	-	-2,142
	<u>2,339,573</u>	<u>330,407</u>	<u>-</u>	<u>312,232</u>	<u>2,982,212</u>

The Hospital of St John, Heytesbury
Notes on the Financial Statements for the year ended 31st March 2021

14 Movements in funds

	Balance at 1st April 2020	Incoming resources	Outgoing resources (inc. losses)	Transfers	Balance at 31st March 2021
	£	£	£		£
Capital funds					
Permanent capital funds	312,232				312,232
<i>Total capital funds</i>	<u>312,232</u>	-	-	-	<u>312,232</u>
Restricted Funds					
				-	-
<i>Total restricted Funds</i>	<u>0</u>	-	0	-	<u>-</u>
Designated Funds					
Cyclical maintenance fund	1,776	2	-	-	1,778
Extraordinary repair fund	286,758	67,217	-50,000	-	303,975
Building and renovation fund	20,472	4,182	0	-	24,654
<i>Total designated funds</i>	<u>309,006</u>	<u>71,401</u>	<u>-50,000</u>	-	<u>330,407</u>
Unrestricted Funds					
General reserve fund	1,877,417	720,869	-258,713	-	2,339,573
	<u>1,877,417</u>	<u>720,869</u>	<u>-258,713</u>	-	<u>2,339,573</u>
Total funds	<u>2,498,655</u>	<u>792,270</u>	<u>-308,713</u>	-	<u>2,982,212</u>

Purpose of the permanent capital funds

The permanent capital funds represent the original endowment to provide accommodation at the Hospital of St John

Purpose of the restricted funds

Restricted funds are those where the donor has put restrictions on the monies given as to the purpose to which it may be spent. The charity currently has no funds of this nature.

Purpose of designated funds

The cyclical maintenance fund exists to fund ordinary maintenance and repair which occurs at infrequent intervals
The extraordinary repair fund exists to fund repairs or improvements outside the normal scheme of works
The Building and Renovation Fund exists to fund future extensions of the Hospital at the Heytesbury site
and the renovation of the existing buildings.

Purpose of Unrestricted Funds

The general reserve fund represents those funds which are unrestricted and not designated for other purposes.