

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022**  
**FOR**  
**THE JOHN HOWARD NURSES HOMES**

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

**THE JOHN HOWARD NURSES HOMES**

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**FOR THE YEAR ENDED 31ST MARCH 2022**

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## **THE JOHN HOWARD NURSES HOMES**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST MARCH 2022**

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The trustees present their report with the financial statements of the charity for the year ended 31st March 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Charity owns 24 cottages in Brighton. Average occupancy during the year was 87% (2021: 88%). Graves Son and Pilcher provide a managing service to the Charity.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

A subgroup of the Trustees meets regularly with the managing agents, Graves Son and Pilcher, which helps to ensure the continued smooth running of the cottages as well as adhering to all the regulatory requirements.

During the year we welcomed four new residents.

The cost of the gardening continues to increase as more residents have become unable to maintain their plots. The Trustees are therefore paying for the gardener to do them, in addition to the general maintenance of the grounds, which now includes the spinney and borders around the lawn.

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

Work has been carried out on repairs to the external timbers, including the beams and window frames, and these are still ongoing.

Insulation has also been installed between most of the ground floor and first floor flats.

During the winter, the Lodge sitting room, kitchen and laundry area were decorated and a new washing machine and tumble drier installed. Following the risk assessments, some doors in the Lodge have been replaced with suitable fire doors and a small amount of asbestos removed.

In addition, there has been the usual day to day maintenance of the 24 cottages and the Lodge. Six monthly checks on all drains, gulleys, hoppers etc continue.

The guest flat and communal lounge in the Lodge reopened in July 2021 (having been closed due to covid). A gazebo was purchased for residents to use on the main lawn.

2022 is the 100th anniversary of the founding of John Howard Cottages and it is hoped to mark this in an appropriate way.

## **THE JOHN HOWARD NURSES HOMES**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST MARCH 2022**

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#### **FINANCIAL REVIEW**

##### **Financial position**

Rental income totalled £98,609 in the year ended 31 March 2022 (2021: 93,075), an minor increase compared to the previous year.

Expenditure on maintenance and other running costs was £136,436. This included expenditure of £120,407 (2021: £71,762) in respect of high maintenance costs due to the age and state of the properties. The total outgoing resources for the year were £137,918 (2021: £86,427). At 31 March 2021, total reserves were £433,482 (2021: £455,282) including unrestricted reserves of £316,739 (2021: £338,539).

During the year donations of £17,500 (2021: £15,000) were received, and this is included in other income.

The freehold properties are included in the accounts at cost, which is considered to be substantially below their current market value.

Excess cash funds are held in interest bearing accounts.

##### **Reserves policy**

The trustee has reviewed the charity's reserves and is satisfied that they are adequate to meet both ongoing regular expenditure and to provide for periodic significant property maintenance costs which arise from time to time.

The trustee continues to refurbish the cottages as they become vacant to bring them up to a modern and consistent standard. Advertising is ongoing to attract new residents with the aim of achieving 100% occupancy.

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

##### **Governing document**

The John Howard Nurses Homes ("the Charity") was founded as a charity under the terms of the will (the "governing document") of Sir John Howard, who died on 20 April 1917, to provide accommodation for nurses whose health has broken down or who otherwise are not able to follow their profession and whose means are limited.

When reviewing our aims and objectives we have referred to the Charity Commission's general guidance on public benefit. All of our activities are undertaken to further our charitable purposes for the public benefit.

The John Howard Nurses Homes is registered as a charity, number 212584.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

212584

##### **Principal address**

Parish Office  
St George's Church  
St George's Road  
Brighton  
East Sussex  
BN2 1ED

**THE JOHN HOWARD NURSES HOMES**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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**Trustees**

Rev Dr A Manson-Brailsford  
Miss M Ellis  
Miss S Clough  
Mr R Newing (resigned 24/5/2021)  
Miss A Moulson  
Mr B Moyle Rosser (resigned 27/9/2021)  
Mrs S Spackman  
Dr H Beaumont (appointed 27/4/2021)  
Mr A Cooke (appointed 27/4/2021)

**Independent Examiner**

John Thacker FCA DChA  
Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**Bankers**

Barclays Bank plc  
139/140 North Street  
Brighton  
BN1 1RU

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Rev Dr A Manson-Brailsford - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE JOHN HOWARD NURSES HOMES**

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**Independent examiner's report to the trustees of The John Howard Nurses Homes**

I report to the charity trustees on my examination of the accounts of The John Howard Nurses Homes (the Trust) for the year ended 31st March 2022.

**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.

John Thacker FCA DChA  
Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

Date: .....

**THE JOHN HOWARD NURSES HOMES**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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	Notes	Unrestricted fund £	Endowment fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
Rent receivable		98,609	-	98,609	93,075
Donations		17,500	-	17,500	15,000
Investment income	2	<u>9</u>	<u>-</u>	<u>9</u>	<u>623</u>
<b>Total</b>		116,118	-	116,118	108,698
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable expenditure		137,918	-	137,918	86,427
<b>NET INCOME/(EXPENDITURE)</b>		(21,800)	-	(21,800)	22,271
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>338,539</u>	<u>116,743</u>	<u>455,282</u>	<u>433,011</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>316,739</u>	<u>116,743</u>	<u>433,482</u>	<u>455,282</u>

The notes form part of these financial statements

**THE JOHN HOWARD NURSES HOMES**

**BALANCE SHEET**  
**31ST MARCH 2022**

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	Notes	Unrestricted fund £	Endowment fund £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	62,083	-	62,083	62,083
<b>CURRENT ASSETS</b>					
Debtors	7	6,313	-	6,313	6,539
Cash at bank		<u>256,733</u>	<u>116,743</u>	<u>373,476</u>	<u>395,021</u>
		263,046	116,743	379,789	401,560
<b>CREDITORS</b>					
Amounts falling due within one year	8	(8,390)	-	(8,390)	(8,361)
		<u>254,656</u>	<u>116,743</u>	<u>371,399</u>	<u>393,199</u>
<b>NET CURRENT ASSETS</b>					
		<u>254,656</u>	<u>116,743</u>	<u>371,399</u>	<u>393,199</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>316,739</u>	<u>116,743</u>	<u>433,482</u>	<u>455,282</u>
<b>NET ASSETS</b>		<u>316,739</u>	<u>116,743</u>	<u>433,482</u>	<u>455,282</u>
<b>FUNDS</b>	9				
Unrestricted funds				316,739	338,539
Endowment funds				<u>116,743</u>	<u>116,743</u>
<b>TOTAL FUNDS</b>				<u>433,482</u>	<u>455,282</u>

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

.....  
Rev Dr A Manson-Brailsford - Trustee

The notes form part of these financial statements



**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

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

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Fixtures and fittings	- 25% on cost

**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.

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.

**Fixed assets**

Fixed Assets comprise Freehold Property which is stated at cost, and Furniture and Fittings which are stated at cost less depreciation. No depreciation is charged on freehold buildings as any such charge is not considered to be material. Depreciation of Furniture and Fittings is calculated on a straight line basis over 4 years. Assets costing less than £1,000 are not capitalised but are charged to the statement of financial activities at the date of purchase.

**THE JOHN HOWARD NURSES HOMES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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**2. INVESTMENT INCOME**

	2022	2021
	£	£
Investment income	<u>9</u>	<u>623</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

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

	Unrestricted fund £	Endowment fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Rent receivable	93,075	-	93,075
Donations	15,000	-	15,000
Investment income	<u>623</u>	<u>-</u>	<u>623</u>
<b>Total</b>	108,698	-	108,698
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable expenditure	86,427	-	86,427
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET INCOME</b>	22,271	-	22,271
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	316,268	116,743	433,011
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>338,539</u>	<u>116,743</u>	<u>455,282</u>

**THE JOHN HOWARD NURSES HOMES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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**5. GOING CONCERN - COVID19**

The charity has prepared these accounts on a going concern basis, however there are material uncertainties in respect of COVID-19 and management have taken into consideration the existing and potential effects of coronavirus on the activities of the charity in the future.

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1st April 2021 and 31st March 2022	<u>62,083</u>	<u>3,796</u>	<u>65,879</u>
<b>DEPRECIATION</b>			
At 1st April 2021 and 31st March 2022	<u>-</u>	<u>3,796</u>	<u>3,796</u>
<b>NET BOOK VALUE</b>			
At 31st March 2022	<u>62,083</u>	<u>-</u>	<u>62,083</u>
At 31st March 2021	<u>62,083</u>	<u>-</u>	<u>62,083</u>

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

	2022 £	2021 £
Prepayments	<u>6,313</u>	<u>6,539</u>

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

	2022 £	2021 £
Accruals and deferred income	<u>8,390</u>	<u>8,361</u>

**9. MOVEMENT IN FUNDS**

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
General fund	338,539	(21,800)	316,739
<b>Endowment funds</b>			
Endowment fund	116,743	-	116,743
<b>TOTAL FUNDS</b>	<u>455,282</u>	<u>(21,800)</u>	<u>433,482</u>

**THE JOHN HOWARD NURSES HOMES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	116,118	(137,918)	(21,800)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>116,118</u>	<u>(137,918)</u>	<u>(21,800)</u>

**Comparatives for movement in funds**

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
<b>Unrestricted funds</b>			
General fund	316,268	22,271	338,539
<b>Endowment funds</b>			
Endowment fund	116,743	-	116,743
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>433,011</u>	<u>22,271</u>	<u>455,282</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	108,698	(86,427)	22,271
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>108,698</u>	<u>(86,427)</u>	<u>22,271</u>

**THE JOHN HOWARD NURSES HOMES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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**10. RELATED PARTY DISCLOSURES**

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

**THE JOHN HOWARD NURSES HOMES**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Investment income	9	623
<b>Charitable activities</b>		
Rent received	98,609	93,075
Donations	<u>17,500</u>	<u>15,000</u>
	<u>116,109</u>	<u>108,075</u>
<b>Total incoming resources</b>	116,118	108,698
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Property costs	120,407	71,762
Managing agent costs	12,150	12,000
Other costs	<u>3,879</u>	<u>1,189</u>
	136,436	84,951
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examination	<u>1,482</u>	<u>1,476</u>
Total resources expended	<u>137,918</u>	<u>86,427</u>
<b>Net (expenditure)/income</b>	<u>(21,800)</u>	<u>22,271</u>

This page does not form part of the statutory financial statements