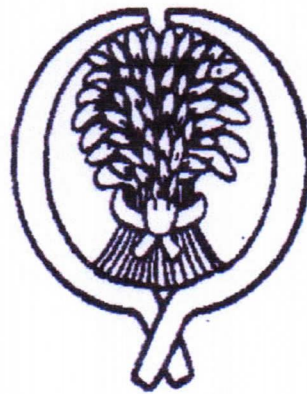


**THE HOSPITAL OF ST JOHN  
HEYTESBURY**



**REPORT AND ACCOUNTS  
FOR THE YEAR ENDED  
31<sup>st</sup> MARCH 2018**

**THE HOSPITAL OF ST JOHN, HEYTESBURY  
TRUSTEES' ANNUAL REPORT  
Year Ended 31<sup>st</sup> March 2018**

**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 5<sup>th</sup> January 1989.

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

Revd Robin N Hungerford (ex officio)  
Revd Jane E Shaw (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  
Mr Victor S M Prior  
Mrs Elizabeth J Pottow  
Mrs Anne E Twinn  
Mrs Mary E Phillips  
Mr Antony A M Pinsent  
Mr Eric W Gill  
Mr James A G Twinn

**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 body of Trustees, who receive no remuneration. The ex-officio Trustees are nominated by the Scheme of January 1989. The co-opted Trustees are local competent persons each appointed for a 5 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, sub-committees from their number to deal with Finance, Maintenance and Insurance, and House matters. These sub-committees may co-opt members of staff of the Charity as appropriate. The sub-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 (formerly Gardener/Handyman)	<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 handling new applications for residence. Applicants must be over 50 years of age, and 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 room.

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



## **TRUSTEES**

The Reverend Robin Hungerford and the Reverend Jane Shaw remained as ex-officio Trustees representing respectively the Chancellor of the Cathedral Church of Salisbury and the Rector of the Ecclesiastical Parish of Heytesbury with Tytherington and Knook [now vacant].

## **PROPERTY**

The Hospital is located in the village of Heytesbury on a site of approximately two acres. There are 35 units of accommodation in total of which one is allocated as a residence for the Site Supervisor and one as a residence for the House Supervisor. Of the remainder some are for single occupancy, some are suitable for single or double and some exclusively for double occupancy. The accommodation is contained in a number of 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 and a Residents' Hall with kitchen, for communal use and a double guest flat for residents' visitors.

## **REVIEW OF ACTIVITIES**

There are 33 units available for residents' occupation. At the start of the year there were five vacancies and one at the end of the year. Resident numbers were 32 at the start and 41 at the end of the period. A steady flow of enquiries, leading to applications ensured that the high occupancy rate during the year of 97.4% was achieved. One property became vacant in September 2017; licences to new residents were usually established within three to six months. The property which became vacant was critically examined, updated where needed and redecorated. This is in accordance with the charity's policy to maintain the almshouses at standards appropriate to today's expectations.

The pastoral care of the residents is taken care of by the two appointed chaplains on a rota basis and continues to work successfully.

The Patronal Festival was celebrated as always on 24<sup>th</sup> June 2017 with a service in the Chapel taken by The Chaplains and the address given by The Right Reverend Nicholas Holtam Bishop of Salisbury. This was followed by drinks on the lawn and then tea in the residents' hall. The afternoon was enjoyed and appreciated by the guests, residents and staff.

The week before Christmas the traditional service of lessons and carols was held in the chapel. The local school was invited to sing at the Carol Service and all enjoyed a Christmas Tea in the Residents Hall after the service.

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 organise monthly coffee mornings from which they raise considerable sums for local charities. A group of residents also arrange outings and other events in the hall, throughout the year, for as many of the residents as wish to attend.

## **CHAPLAINS**

The Reverend David Walters and the Reverend Russell C. Chamberlain remain as Chaplains conducting services weekly on Wednesdays and Sundays and providing pastoral care to all residents. They continue to work on a rota, with help from their congregations with flower arrangements and reading duties.

## **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 a 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 at 31<sup>st</sup> March 2018 amounted to £2,311,783

The Cyclical Maintenance Fund 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 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 Extraordinary Repair Fund, the Cyclical Maintenance Fund and the Building and Renovation Fund are all designated funds, together with the General Reserve Fund they form part of the reserves currently valued at £1,994,551.



## **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 £2,007,748 at 31<sup>st</sup> March 2018 (2017 - £1,925,344).

## **INCOME and EXPENDITURE**

The Charity's income during the year amounted to £288,443 and was derived as to £63,635 from interest earned by the investment portfolio and as to £224,808 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 £244,707, all related to the running of the Charity; administration expenditure of £10,185 was included in this total.

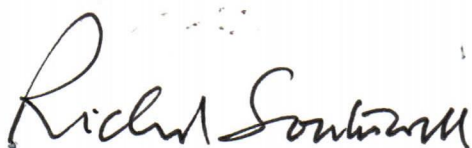
## **ASSETS**

The principal asset of the Charity, apart from its investment portfolio, is its freehold property consisting of its building 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 £7,460,049.

## **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. 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. 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 board of trustees on 7 December 2018 and signed on its behalf by:



R C Southwell QC  
Vice 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 2018 which are set out on pages 7 to 14.

### **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

Date:

**The Hospital of St. John, Heytesbury**  
Statement of Financial Activities (including Income & Expenditure Account)  
for the year ended 31st March 2018

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2018 £	Total 2017 £ Note 8
<b>Income and endowments from:</b>						
Donations and Legacies		1,000	-	-	1,000	-
Charitable activities	2	223,808	-	-	223,808	212,339
Investments		63,455	-	-	63,455	57,514
Other		180	-	-	180	225
<b>Total</b>		<b>288,443</b>	<b>-</b>	<b>-</b>	<b>288,443</b>	<b>270,078</b>
<b>Expenditure on:</b>						
Charitable activities	3/4	244,707	-	-	244,707	254,012
<b>Total</b>		<b>244,707</b>	<b>-</b>	<b>-</b>	<b>244,707</b>	<b>254,012</b>
<b>Net income</b>		<b>43,736</b>	<b>-</b>	<b>-</b>	<b>43,736</b>	<b>16,066</b>
<b>Other recognised gains or losses</b>						
Gains on investment assets	10	29,104	-	-	29,104	255,733
<b>Net movements in funds</b>		<b>72,840</b>	<b>-</b>	<b>-</b>	<b>72,840</b>	<b>271,799</b>
<b>Reconciliation of funds</b>						
Total funds brought forward		1,921,711	5,000	312,232	2,238,943	1,967,144
<b>Total funds carried forward</b>	14	<b>1,994,551</b>	<b>5,000</b>	<b>312,232</b>	<b>2,311,783</b>	<b>2,238,943</b>

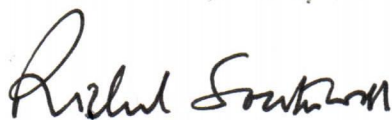
The Statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.



**The Hospital of St. John, Heytesbury**  
Balance Sheet  
at 31st March 2018

	Note	2018 £	2017 £
<b>Fixed assets</b>			
Land and Buildings	9	312,232	312,232
Investments	10	2,007,748	1,925,344
		<u>2,319,980</u>	<u>2,237,576</u>
<b>Current assets</b>			
Debtors	11	18,387	18,576
Cash at bank & in hand		33,640	24,390
		<u>52,027</u>	<u>42,966</u>
<b>Creditors: amounts falling due within one year</b>	12	60,224	41,599
<b>Net current assets / liabilities</b>		<u>- 8,197</u>	<u>1,367</u>
<b>Total net assets</b>	13	<u><u>2,311,783</u></u>	<u><u>2,238,943</u></u>
<b>Funds</b>			
Capital funds	14	312,232	312,232
Restricted funds	14	5,000	5,000
Unrestricted funds			
Designated funds	14	278,044	261,472
General funds	14	1,716,507	1,660,239
		<u><u>2,311,783</u></u>	<u><u>2,238,943</u></u>

The financial statements were approved by the Board of Trustees on 7 December 2018 and were signed on its behalf by



R C Southwell QC  
Vice Chairman of the Trustees

**The Hospital of St. John, Heytesbury**  
Notes to the Financial statements  
for the year ended 31st March 2018

**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 2015)', 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 Charity.

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 of 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.

**The Hospital of St. John , Heytesbury**  
Notes to the Financial statements  
for the year ended 31st March 2018

**1 Accounting policies (continued)**

*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.

**2 Contributions from residents**

	2018 £	2017 £
Accommodation	180,273	171,127
Heating and laundry	37,880	37,162
Use of guest room	2,055	450
Use of garages	3,600	3,600
	<u>223,808</u>	<u>212,339</u>

**3 Charitable activities (also see Governance Costs - note 4)**

	2018 £	2017 £
Salaries, household staff	56,070	54,653
Salaries, management	28,231	27,141
Staff travel and hospitality	1,393	1,506
Staff costs (see Note 6)	<u>85,694</u>	<u>83,300</u>
Water and Environment Agency	9,584	9,250
Insurance and Council Tax	5,147	5,147
Hospital overheads	<u>14,731</u>	<u>14,397</u>
Repairs and refurbishment	88,952	115,418
Warden alarm maintenance	908	675
Garden	328	85
Garden equipment	<u>586</u>	<u>257</u>
Hospital maintenance	90,774	116,435
Oil	34,263	29,600
Electricity	5,340	2,418
Provisions	37	0
Residents' amenities	146	8
Patronal festival and other functions	322	301
Cleaning and refuse	<u>3,215</u>	<u>2,658</u>
General running expenses	<u>43,323</u>	<u>34,985</u>
	<u>234,522</u>	<u>249,117</u>



**The Hospital of St. John , Heytesbury**  
Notes to the Financial statements  
for the year ended 31st March 2018

**4 Governance costs (within Charitable Activities)**

	2018 £	2017 £
Office equipment	1,221	132
Telephone	1,439	1,024
Independent examination	720	720
Accountancy and book-keeping	3,600	3,600
Professional fees	630	-3,593
Bank charges and interest	132	228
Advertising, stationery and postage	71	371
Donations, subscriptions and training	1,416	1,275
Sundry costs	956	1,138
	<u>10,185</u>	<u>4,895</u>

All the above costs, included in 'charitable activities', are the governance costs of the charity.

**5 Remuneration of the Trustees**

No Trustee received any remuneration in the year (2017 - £nil).

**6 Staff costs and numbers**

	2018 £	2017 £
Salaries and wages	78,525	76,293
Social security costs	3,100	2,884
Pension Costs	2,676	2,617
Staff travel and hospitality	1,393	1,506
	<u>85,694</u>	<u>83,300</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 (2017- 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.

**The Hospital of St. John , Heytesbury**  
Notes to the Financial statements  
for the year ended 31st March 2018

**8 Comparatives for the Statement of Financial Activities - prior financial year**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
<b>Income and Endowments</b>				
Charitable Activities	212,339	-	-	212,339
Investments	57,514	-	-	57,514
Other	225	-	-	225
<b>Total</b>	<b>270,078</b>	<b>-</b>	<b>-</b>	<b>270,078</b>
Expenditure on:				
Charitable Activities	254,012	-	-	254,012
	254,012	-	-	254,012
Net income and expenditure	16,066	-	-	16,066
	<u>16,066</u>	<u>-</u>	<u>-</u>	<u>16,066</u>
Gains on investments	255,733	-	-	255,733
Net movement in funds	<u>271,799</u>	<u>-</u>	<u>-</u>	<u>271,799</u>

**9 Fixed Assets**

Land & improvements buildings	Total
£	£
244,815	67,417
	<u>312,232</u>

The valuation of the land and buildings and improvements in 2011 (for insurance purposes) was £6,760,000.

**10 Investments**

	2018 £	2017 £
Opening market value	1,925,344	1,677,400
Acquisitions at cost	53,300	23,300
Income reinvested less sale proceeds from disposal	0	-31,089
Gains/(-)losses in the year	29,104	255,733
Closing market value	<u>2,007,748</u>	<u>1,925,344</u>
Historical cost at 31st March 2018	<u>1,184,559</u>	<u>1,184,559</u>

Investments with a market value of £2,007,748 (2017 - £1,925,344) are held as COIF Charity Funds with CCLA Investment Management Limited.

**The Hospital of St. John , Heytesbury**  
Notes to the Financial statements  
for the year ended 31st March 2018

**11 Debtors**

	2018 £	2017 £
Amounts owing by residents	721	1,912
Accrued income	16,657	15,313
Prepayments	1,009	1,351
	<u>18,387</u>	<u>18,576</u>

**12 Creditors: amounts falling due within one year**

	2018 £	2017 £
Creditors	2,185	935
Accruals and accrued expenses	58,039	40,664
	<u>60,224</u>	<u>41,599</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	1,724,703	278,044	5,000	-	2,007,747
Current assets	52,027	-	-	-	52,027
Current liabilities	-60,223	-	-	-	-60,223
	<u>1,716,507</u>	<u>278,044</u>	<u>5,000</u>	<u>312,232</u>	<u>2,311,783</u>



**The Hospital of St. John , Heytesbury**  
Notes to the Financial statements  
for the year ended 31st March 2018

**14 Movements in funds**

	Balance at 1st April 2017 £	Incoming resources (inc gains) £	Outgoing resources £	Transfers £	Balance at 31st March 2018 £
<b>Capital funds</b>					
Permanent capital funds	312,232				312,232
<i>Total capital funds</i>	312,232	-	-	-	312,232
<b>Restricted Funds</b>					
Pullen Fund	5,000	-	-	-	5,000
<i>Total restricted Funds</i>	5,000	-	-	-	5,000
<b>Designated Funds</b>					
Cyclical maintenance fund	1,753	4	-	-	1,757
Extraordinary repair fund	236,550	12,766	-	3,300	252,616
Building and renovation fund	23,169	502	-	-	23,671
<i>Total designated funds</i>	261,472	13,272	-	3,300	278,044
<b>Unrestricted Funds</b>					
General reserve fund	1,660,239	304,275	- 244,707	3,300	1,716,507
	1,660,239	317,547	- 244,707	-	1,716,507
<b>Total funds</b>	<u>2,238,943</u>	<u>330,819</u>	<u>- 244,707</u>	<u>-</u>	<u>2,311,783</u>

**Purpose of the permanent capital funds**

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

**Purpose of the restricted funds**

The Pullen fund exists to fund the repair and renovation of the front gates of the main building of The Hospital of St. John.

**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.