



St John
International



Trustees' Annual Report and Financial Statements 2017



Registered Charity No. 235979



St John
International



bringing St John establishments together



St. John Ambulance



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St John International is the working name of The Most Venerable Order of the Hospital of St John of Jerusalem and is also known as The Order of St John ("The Order").

Message from the Lord Prior

During my first full year as Lord Prior I have tried to see as much of the St John world as possible, whilst keeping a watchful eye on some of the major strategic changes that The Order has been going through. Changing an organisation such as this has to be done with sensitivity to the people who serve, mindful not to lose any of our ethos learnt over centuries, but cognisant that we must adapt, where necessary, to remain relevant.

The balance of holding onto the best of our past whilst making ourselves fit for the future has been carefully achieved with our changes in governance.

Keeping our Grand Council with the Chancellors or Priors from all the Pories and the Hospitaller setting the strategic direction of The Order has served us well and has not changed.

However, the routine running of a Charity needs more involvement than can be given by Grand Council and one of the major changes to our governance structure was enacted in October with the formation of the Trustee Executive Committee as our new Board of Trustees. This is just one part of our revised Statutes which will hopefully gain ascent from our Sovereign Head and come into force in 2018.

The task of changing our Statutes has been a mammoth undertaking and I must pay tribute to our Chancellor and Honorary Legal Council for their considerable work and thank all our Pories for their input.

2017 has been a year for us to look back at what has gone well with our Strategic Plan and look forward to set the course of The Order over the forthcoming years.

The grant received by The Order from the UK Big Lottery to deliver the Mother and Baby programme is now spent, and with excellent results. It has demonstrated the fact that many of our Associations can deliver far more to their communities, provided they get the right support from the rest of St John.

We now have to raise the resources and provide the support for more Associations to deliver our vision in the service of mankind. Our new Strategic Plan reflects our aims for the future which is focussed on our two great mottoes *Pro Fide - Pro Utilitate Hominum*.

I was delighted to receive this year, the report from our Prelate from The Order's first 'College of Deans' held in New Zealand. This brought together Deans and Sub Prelates from around the world to discuss how we deliver our Pro Fide agenda, not separately but integrally with everything we do. Our new Strategic Plan encompasses this work for the future.

During my travels during the year I have met the kindest of people, delivering to those most in need. I have been impressed by all, but especially by the leadership at all levels in St John. Our leaders around the world come from all levels of society, reflects all races and genders.



Finally, one of my aims over my term is to ensure that the richness of diversity we have across St John is reflected at every level to the very top of our organisation.

Sir Malcolm Ross GCVO OBE GCStJ
Lord Prior
The Order of St John

23 May 2018

Message on Key Achievements from the Secretary General

At the end of yet another busy year in St John, it is good to reflect on our achievements, building on our success in the forthcoming year.

In 2012 the Grand Council agreed that the International Office would raise the funds and deliver one International Humanitarian Programme over the next five years. It was seen by the then Lord Prior to be... *“the single most significant development for St John as a whole in the next decade.”*

2017 saw the conclusion of funding by the UK Big Lottery for the Mother and Baby programme. Delivered by St John Malawi and St John Zambia, with the help and support from St John International, the programme gave the support to families to reduce the incidents of maternal and new born deaths.

The programme has been extremely successful in delivering its main output whilst simultaneously helping build the core strength of the St John Establishments. During the three years the programme has helped over 23,400 pregnant women, new mothers, and expectant and new fathers – 137% of target. And with local people helping local people the cost has only been £3.99 per person reached.

It was good to see the programme expand to our St John Associations in Uganda and Zimbabwe. Our new Strategic Plan builds on this and we will look for new and innovative programmes to assist our Establishments.



St John South Africa Prior Archbishop Desmond Tutu with Sir Paul Lambert

Our fundraising has allowed us to continue the Mother and Baby Programme whilst trialling our pilot “Social Enterprise” programme and we look to expand further our ability to assist St John Establishments worldwide.

As an Order of Chivalry we started a review of how we recognised our very best people through our system of Honours and Awards. This work will conclude in 2018 and ensure that our system is fit for the foreseeable future.

And as Christian Order, we arranged for our Deans and Sub Prelates from across St John to meet and discuss how we could remain true to our principles whilst delivering to those most in need encouraging good people from all faiths and none to work in St John for the benefit of others.

One priority for 2018 remains the same as 2017 and that is to continue to build and expand

our ability to raise funds to be able for us to support St John Establishments to do even more for their communities. Our resources are sufficient to deliver an exciting plan for 2018; the aim is to expand this for the following years.

Sir Paul Lambert KCB
Secretary General

23 May 2018

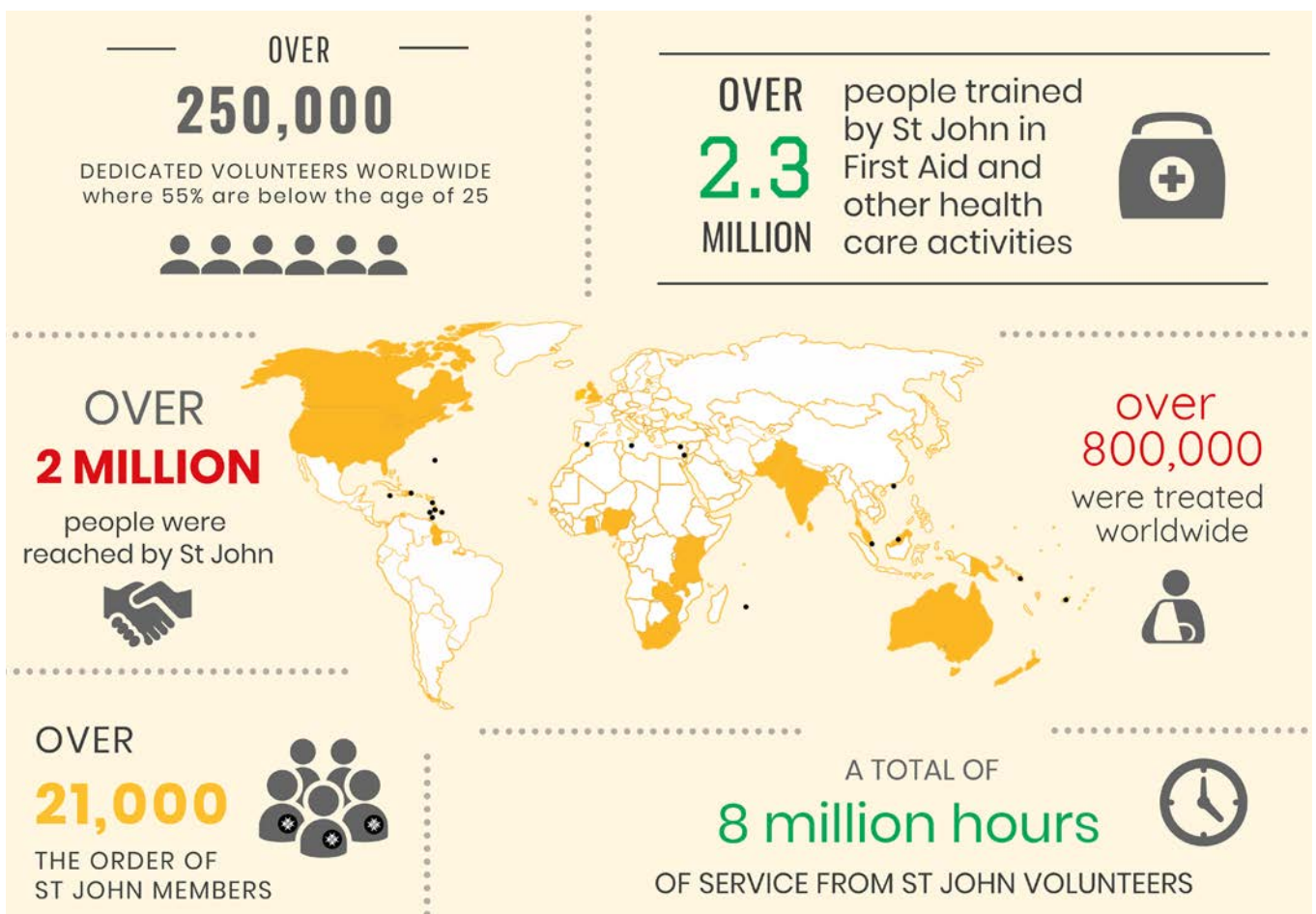
Report of the Executive Committee of The Order of St John for the year ended 31 December 2017

In October 2017 the responsibility of being Trustees of The Order of St John ("The Order") transferred from the Members of the Grand Council to a smaller subset namely the Members of the Executive Committee. A detailed explanation of this is at Page 19 – Legal Structures and Governance. The Executive Committee, whose members now being the Trustees of The Order, has pleasure in presenting its annual report and audited financial statements for the year ended 31 December 2017.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's statutes, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 (effective 1 January 2015)).

This report and the accompanying financial statements deal solely with matters relating to the Charity being the International Office of The Order of St John. They do not include the activities of its subsidiary, St John of Jerusalem Eye Hospital Group. Nor do they include the constituent organisations (the Establishments) such as the eleven St John Pories and the work of St John Associations operating in excess of 30 countries, as each of these are separate legal entities that are not owned by The Order. As a chivalric order, all members from around the world are members of The Order of St John.

The Order acts as an administrative, coordinating and supporting body for the St John Establishments worldwide and is unique in combining the characteristics of being a Crown Order of Chivalry, a Christian confraternity, and a Charity.



The Order of St John at a glance



Photo courtesy of St John Singapore

Our mission

Pro Fide: Pro Utilitate Hominum
For the Faith: In the service of Humanity

Our vision

Together to enhance the reach and effectiveness of St John globally through focus on the two aspects of its Mission.

Our objects are

- to encourage all that makes for the spiritual and moral strengthening of mankind;
- to encourage and promote all work of humanity and charity for the relief of persons in sickness, distress, suffering or danger without distinction of race, class or religion; and
- to make awards to recognise special services in the cause of humanity, especially for saving life at imminent personal risk.

Our values

- Serving others
- Inclusive to all
- Recognising the best
- Sharing skills.

Governance Review Changes

The review of Governance has already led to a revised board of trustees. A special meeting of Grand Council in 2018 will be called to implement all aspects of the review.

Order Honours and Awards Review

The initial conclusions from The Order Honours and Awards review will be presented to Grand Council in 2018.

Summary of 2017 Achievements against 2017 Strategic Plan

The Order's Strategic Plan has run from 2012 until 2017. The table below sets out achievements against that plan.

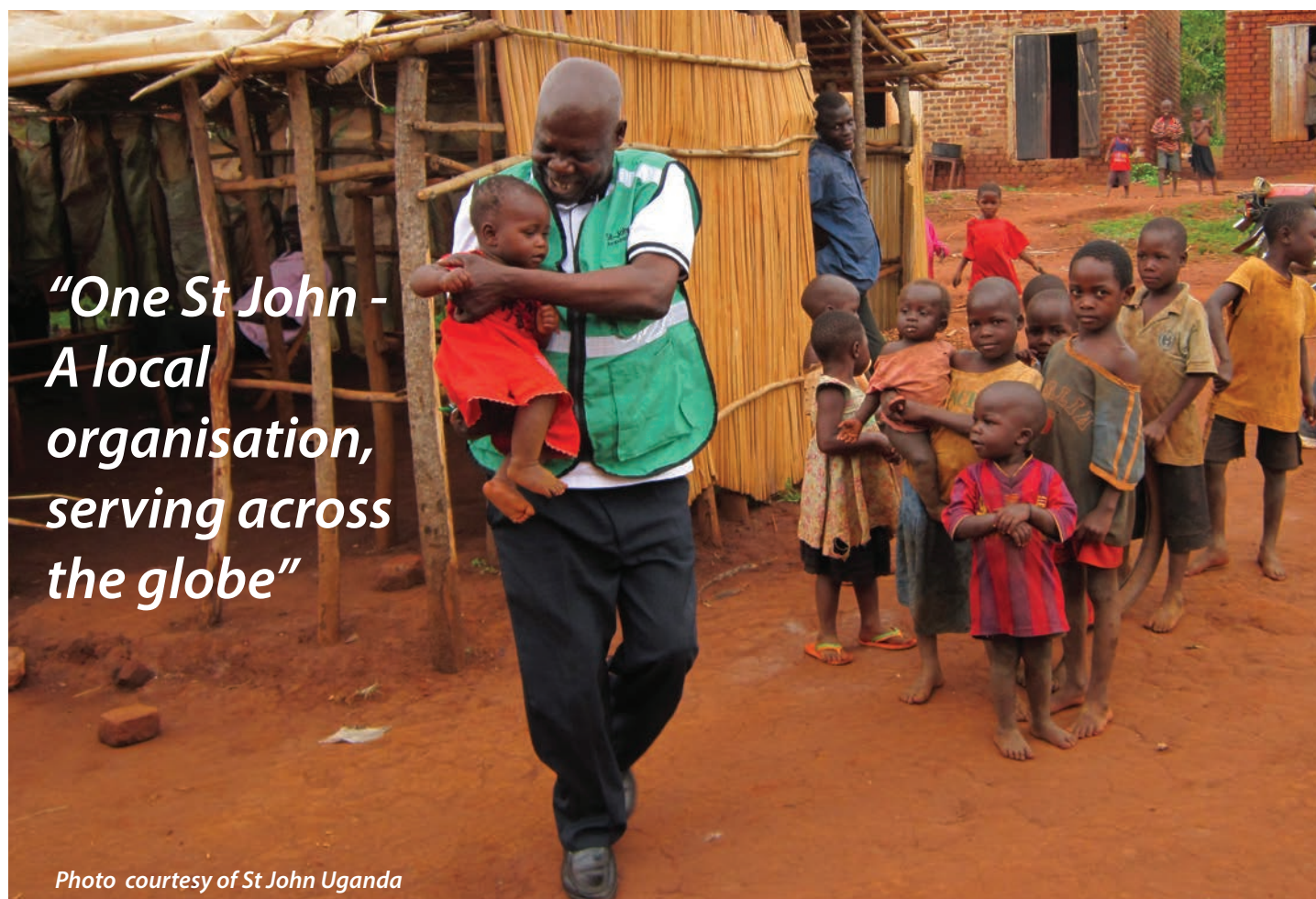
Strategic Objectives	2017 Plans	2017 Achievements
<p>Develop one or more major humanitarian programmes to be delivered by St John Associations.</p>	<ul style="list-style-type: none"> ▶ Pilot at least one and possibly two new programmes in support of Associations. 	<ul style="list-style-type: none"> ▶ The Mother and Baby Programme developed at the beginning of this Strategic Plan was successfully implemented in seven sites – rural, peri-urban and urban – in Malawi and Zambia. ▶ All three year targets were exceeded for example: volunteers supported 23,400 pregnant women, new mothers, and expectant and new fathers – 137% of target; and close to 50,000 community members were reached with health education on safe motherhood – 161% of target. ▶ A Social Enterprise pilot programme is underway in two Associations helping the delivery on their core output of First Aid. ▶ Zambia was the first to be assisted and in 2017 they generated approximately \$56,000 (USD) income from first aid training and events, more than double the income in 2016.
<p>Promoting service delivery best practice throughout St John.</p>	<ul style="list-style-type: none"> ▶ Conduct at least one regional meeting. ▶ Continue strengthening all Associations to have key policies in place by year end. ▶ Have improvement plans for weakest Associations agreed with local Pories. 	<ul style="list-style-type: none"> ▶ In 2017 three Regional Meetings were held for Africa, Europe and Australasia. ▶ The Order's policies are being strengthened by ensuring Associations follow up on training. ▶ Improvement plans for Asia Pacific Associations developed and delivered by Australia and New Zealand. ▶ Canada has assisted with the development of a Caribbean First Aid Manual. ▶ South Africa has assisted with regional First Aid training.

Summary of 2017 Achievements against 2017 Strategic Plan

Strategic Objectives	2017 Plans	2017 Achievements
Support efforts by individual Associations to work towards Priory status.	<ul style="list-style-type: none"> ➤ The next stage of Association improvement will be considered in the review of strategy. 	<ul style="list-style-type: none"> ➤ During the period of this strategic plan, three Associations were assisted to become Priories.
Promoting a 'Common Look and Feel' throughout St John.	<ul style="list-style-type: none"> ➤ Monitoring of policy implementation continues but common branding will be reviewed. 	<ul style="list-style-type: none"> ➤ The common feel was promoted using the 'St John around the world' video.
Raising the profile of and understanding about St John.	<ul style="list-style-type: none"> ➤ A new video detailing the work of The Order will be launched. 	<ul style="list-style-type: none"> ➤ A video on St John around the world was launched in May 2017 and has been used by many Establishments in promoting the work of St John.
Increasing substantially the funds donated to The Order of St John.	<ul style="list-style-type: none"> ➤ Raise sufficient funds to run the Mother and Baby Programme for another year. ➤ Realistic targets will be set during this year. 	<ul style="list-style-type: none"> ➤ Sufficient funds were raised to maintain the Mother and Baby Programme for another year. ➤ Voluntary income and grants increased by 59% (to £458,825 in 2017 from £288,226).
Continuing to promote and enhance the work of the St John of Jerusalem Eye Hospital Group.	<ul style="list-style-type: none"> ➤ The SJEHG will continue to have use of The Order's real estate. ➤ The SJEHG will have a high profile on The Order's website. 	<ul style="list-style-type: none"> ➤ The Order has assisted and promoted the work of the Eye Hospital. ➤ The Order's real estate continues to be used at a peppercorn rent and the Hospital's work has a high profile on The Order's promotional material.
Maintaining the integrity and status of The Order as an Order of Chivalry of the Crown.	<ul style="list-style-type: none"> ➤ Central tenet of Governance Review will be incorporated into Revised Statutes to be presented to Grand Council in 2017 and later to The Privy Council. 	<ul style="list-style-type: none"> ➤ Governance Review presented to Grand Council and to the Privy Council Office. ➤ Order Honours and Awards review also started in 2017.

Summary of 2017 Achievements against 2017 Strategic Plan

Strategic Objectives	2017 Plans	2017 Achievements
Reaffirming and enhancing the inclusive Christian nature of The Order.	<ul style="list-style-type: none"> ▶ College of Deans to meet in New Zealand in March. ▶ Alliance Pro Fide Committee to be established. 	<ul style="list-style-type: none"> ▶ College of Deans met and budgeting for future events agreed. ▶ Alliance Pro Fide Committee held their first meeting in November 2017.
Maintaining the integrity of The Order as one of five mutually-recognised Orders of St John.	<ul style="list-style-type: none"> ▶ The Order will continue to cooperate with other Johannine Orders in protecting its name and emblem. ▶ Alliance to meet in London in November. 	<ul style="list-style-type: none"> ▶ Alliance held a most successful meeting in London in November.



2017 - 2025 Strategic Plan

In May 2017 The Order adopted a new Strategic Plan which will run until 2025. The table below sets out the long term objectives from the Strategic Plan and the 2018 targets from the underlying Business Plan.



Objective 1 - Charitable activities to benefit Communities

To increase St John global activity and service delivery through the development of innovative programmes and knowledge sharing so as to meet community need in countries or regions where St John is established or able to be established.

- By December 2018 support three Associations to conduct a social enterprise development project that strengthens their delivery of charitable and commercial first aid.
- By December 2018 Mother and Baby programmes continue to reach more beneficiaries in Malawi, Uganda, Zambia and Zimbabwe.
- By December 2018 support two Associations with organisational strengthening in areas such as: financial management, staff / volunteer management, reporting, stakeholder relations, proposal development.

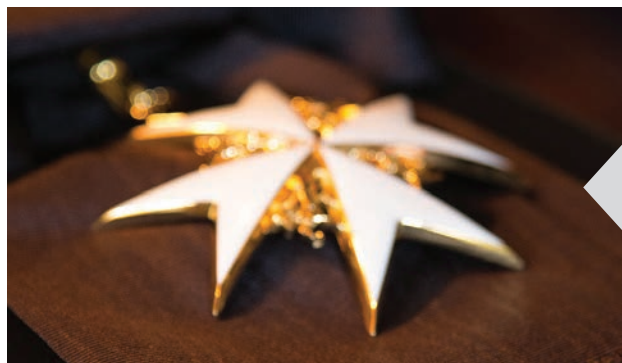


Objective 2 - Faith Principles

To clarify and develop the Christian principles of The Order and to explore and create effective partnerships with those of other faiths and of no faith through the establishment of a College of Deans to support the Prelate and Pro Fide Committee.

- By February 2018 first draft set of Faith Principles presented to the Executive Committee for consideration.
- By May 2018 have a programme for Grand Council to consider 'The Nature of The Order'.
- Arrange at least one meeting (video or actual) of the Alliance Pro Fide Committee before the end of 2018.

2017 - 2025 Strategic Plan



Objective 3 - Order of Chivalry

To maintain and enhance St John as an Order of Chivalry, and build and maintain relations with the other recognised Alliance Orders.

- By December 2018, The Order Honours and Awards Committee (OHAC) to agree the timetable of activities to enable the Pories of Kenya, Singapore and Hong Kong to transition towards the establishment of Priory Honours and Awards Committees.
- By June 2018, to have conducted a semi independent review (led by the Chancellor but with substantial external expert opinion) of The Order's Honours and Awards.



Objective 4 - Profile

To raise the profile of St John across the world to enable as a facilitation for other strategic objectives as well as the protection of The Order's intellectual property.

- By December 2018, continue to produce the Link newsletter quarterly with inputs from Establishments.
- By June 2018, website content to be updated with detailed programmes information tailored to institutional donors and other key stakeholders.
- By December 2017, online profiles strengthened for three Associations in line with their programmes, and local teams have the ability to update content; and for six Associations by December 2018.

2017 - 2025 Strategic Plan



Objective 5 - Faith Network

To develop an effective network of chaplains (or their equivalence) under the Prelate's spiritual leadership.

- Hold at least one meeting (video or actual) of the new Pro Fide Committee by December 2018 (see objective 2).
- Ensure the Pro Fide Committee is representative of The Order within budget constraints.
- Arrange meeting of the College of Deans by 2020 with 80% of all Deans / Sub Prelates.



Objective 6 - Diversity

To expect and actively work towards greater diversity and inclusion throughout St John, particularly at the highest levels of governance and management.

- By June 2018 Executive Committee membership should better reflect the diversity of The Order's global membership with regards to gender, race and age.
- By June 2018, working with Pories and Associations, to begin a review of membership to better understand the mix of those who make up The Order.

2017 - 2025 Strategic Plan



Objective 7 - Sustainability

To develop a stable funding, staffing and recruitment model for The Order and widen its support of charitable activities in cooperation with Establishments.

- By December 2018 to ensure future Priory funding matches or exceeds current levels.
- By December 2018 to achieve at least 35% of fundraising through new donations and grants.



Objective 8 - St John Eye Hospital

To encourage support for the St John Eye Hospital and to work in close partnership with St John Eye Hospital Group.

- Grand Council in May 2018 is to review the support of Priors for the Eye Hospital.

Financial Review of the Year

Income

The main recurring source of funds for The Order continued to be agreed contributions from St John Establishments of £779,807 for the year (2016: £749,749).

Voluntary income and grants increased to £458,825 in 2017 from £288,226 in 2016 primarily due to one off legacies received in the year and some additional small donations to the Mother and Baby programme.

Rental income increased to £95,884 (2016: £74,642) due to the first full year's letting of the ground floor of 3 Charterhouse Mews, Interest income on term deposits decreased to £4,817 (2016: £7,673) due to the interest rates on offer at the time of renewal.

Resources Expended

Total resources expended in 2017 were £1,190,952 (2016: £1,043,985). The direct costs of charitable activities increased to £1,016,134 (2016: £790,548).

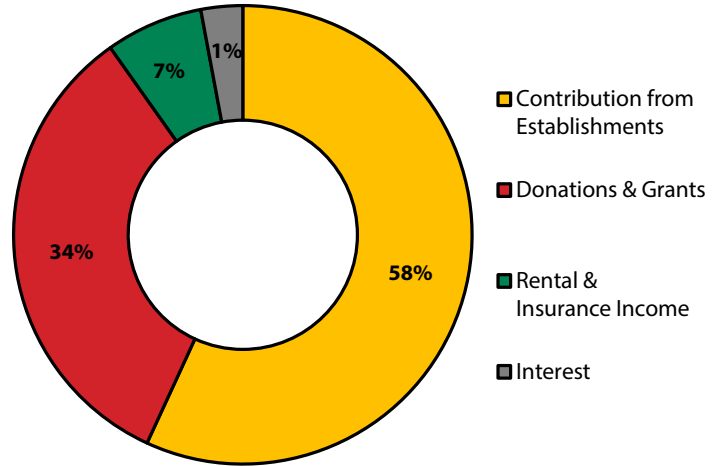
This was primarily due to the expected costs of developing new programmes such as our Social Enterprise programme, the Caribbean first aid manual development and training and travel for the Great Officers to familiarise themselves with our international work.

Balance Sheet

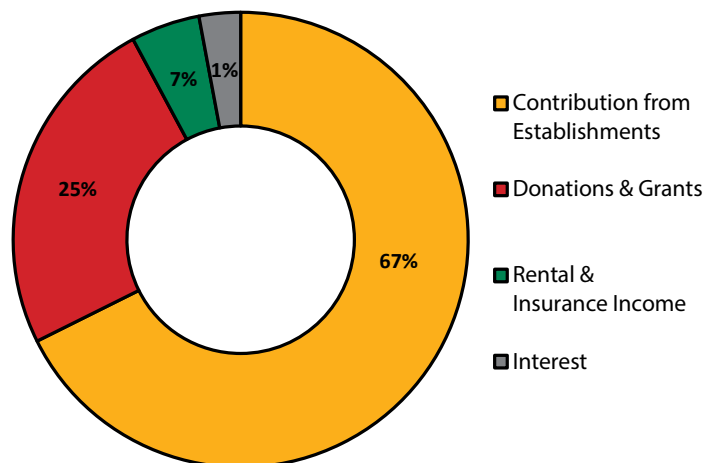
At 31 December 2017, net assets were £5,589,642 (2016: £5,439,555). The Charterhouse Mews properties in London, together with the hospital premises in Jerusalem that are used by the St John Eye Hospital Group, represent the most significant assets of The Order.

The Order's cash assets are retained in UK banks in a series of higher-interest term deposit accounts or in interest-bearing short term deposits, until such time as they are needed.

2017 Income



2016 Income



Note: In addition, large amounts were expended by Priors of The Order around the world (which have independent charitable status in their own Territories).

Investments

The Order continues to hold two investment properties, 1 and 2 Charterhouse Mews, London. During 2016 part of the ground floor of 3 Charterhouse Mews was also leased and this let area was transferred from tangible fixed assets to investment properties.

Raising Support

We plan to continue to strengthen our relationships with our current supporters. We would like to thank them for all their support in the last few years, making our achievements possible.

Financial Review of the Year

Risk Management

The Order identifies risks as they arise, and monitors the major strategic, business and operational risks which it faces and, so far as it is able, manages them to minimise their effect. Systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks. The Audit and Risk Committee, the Trustee Executive Committee and Grand Council annually review these risks and the measures to mitigate them.

The principal risks faced by The Order lie from the reputational risks of St John establishments operating in many countries and cultures around the world. We are continually trying to reduce this risk by promoting good practice to all St John establishments and supporting them in their continued roll out of suitable policies and processes. We find instances of our logo being inappropriately used by other organisations and to counter this we maintain a register of intellectual property and belong to the appropriate organisations to monitor logo use.

Our new Governance structure is untested at present and ways of increasing diversity at Board level are starting to be explored. In addition our charitable output is becoming more diverse and with limited resources any expansion is monitored carefully by the Trustees.

Grant Making Policy

The Order has established its grant making policy to achieve its objects for the public benefit. The Order's aim is to support St John Associations in achieving their charitable objects.

Grants are made to advance aspects of St John Establishments' programming or functioning. This may include projects in first aid and pre-hospital care, community health, disaster preparedness or other relevant activities.

Grants may also be made for strengthening an Establishment's organisational functioning, institutional development or governance. Grants are also made to some Establishments to cover costs of attending meetings and events sponsored by The Order of St John.

Recommendations for grants are made by staff, and approved by the Secretary General within annual budgets agreed by the Trustees or, otherwise, approved by the Sub-Prior of The Order. An exception is the Emergency Relief Fund, where grants are approved by the Secretary General, Sub-Prior and Lord Prior.

Fundraising Policy

The Order is in compliance with CC20 of the Charity Commission Guidelines on fundraising and best practice recommendations from the Institute of Fundraising.

The Charities (Protection and Social Investment) Act 2016 requires us to report on the following activities:

- Our fundraising for the foreseeable future concentrates on applying for funds from Trusts, Major Donors and Corporate Partnerships. The Order's Development and Relationship Manager looks after fundraising on a daily basis and no professional fundraisers or commercial participators are engaged other than for advice.
- The Order, or anyone acting on its behalf, has been subject to an undertaking to be bound by a voluntary scheme for regulating fund raising or any voluntary standard of fundraising in respect of activities on behalf of the charity.
- The charity monitors fundraising activities by reporting of activities to the Trustee Executive Committee every quarter.
- We have received no complaints about our fundraising activities.
- In respect of protection of vulnerable people, we do not make general approaches to the public. All members on our database need to confirm that they are happy to receive information and our procedure is to send one follow up letter only.

Investment Policy

Funds of The Order not immediately required are invested. The current spread of investments include property, term deposits with under a year to maturity and cash at bank on immediate access.

Cash not needed for day to day purposes within the next year will be invested to earn a higher rate of return while maintaining security of funds held. With the potential of further money coming to The Order from fundraising activities and the possibility of interest rate rises in the coming year, regular periodic reviews of cash held will be undertaken to maximise returns.

Investment policy is agreed by the Trustees and reviewed by the Audit and Risk Committee.

Financial Review of the Year

Reserves Policy

The Order's reserves fall into two main categories:

Restricted income funds which may legally be used only for the purposes specified by the donor, and unrestricted income funds which are free for use for any of the purposes of the Charity as set out in its governing document.

Unrestricted income funds comprise Designated Funds (those funds that the Trustees have set aside for particular purposes) and General Reserves.

Planned level of reserves

The Charity budgets to deliver its charitable objectives while ensuring financial stability. It does this by aiming to keep an adequate, but not excessive, level in General Reserves sufficient to ensure that contractual commitments to staff, for premises and programme work can be made with reasonable confidence. The Order makes this assessment by looking at future cash requirements and setting budgets each year which ensure adequate cash liquidity taking into account the availability of headroom on financial obligations, expected cash inflow and suitable levels of contingency.

The appropriateness of the Reserves Policy is reviewed by the Trustees in conjunction with The Order's Strategic Plan review taking into account the degree of risk associated with the planned development programmes. At the current time the Trustees have concluded that the overall level of The Order's General Reserve should be maintained at a level of three to six months of annual expenditure.

The continued appropriateness of the policy is reviewed annually by the Audit and Risk Committee.

Actual level of reserves

As at 31 December 2017 General Unrestricted Reserves amounted to £410,436 (2016: £390,946) and represents 4.1 months (2016: 4.5 months) of expenditure for that year.

Accumulated Funds

Full details of funds are set out in note 17 to the financial statements.

In summary they comprise:

- Restricted income funds which contain the Emergency Relief fund and a donation to support a disaster recovery programme in Jamaica during 2018.
- Designated funds which represent funds allocated by the Trustees for specific purposes such as supporting St John Associations and one off costs that cannot be covered by income from one year alone. They also include funds which represent The Order's fixed assets.
- Unrestricted general reserves which are used by the Trustees to spend on the Charity's general charitable objects.

Key Management Personnel Remuneration

The Trustees consider the Board of Trustees and the Secretary General as comprising the key management personnel of the Charity in charge of directing and controlling the Charity and running and operating the Charity on a day to day basis. All Trustees give of their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in notes 18 and 19 to the financial statements.

Trustees are required to disclose all relevant interests and register them with the Secretary General and in accordance with The Order's policy withdraw from decisions where a conflict of interest arises.

The pay of the Charity's Secretary General is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the Charity, its economy of operations, and the extensive use of professional advisers, the Trustees consider that a multiple based on three and a half times the median average salary for full time UK employees is appropriate for this role.

Legal Structure and Governance

History of The Order

The Most Venerable Order of the Hospital of St John of Jerusalem, otherwise known as The Order of St John (Charity number 235979) is an organisation incorporated by Royal Charter. Its wholly-owned subsidiary, the St John of Jerusalem Eye Hospital Group, is a company limited by guarantee.

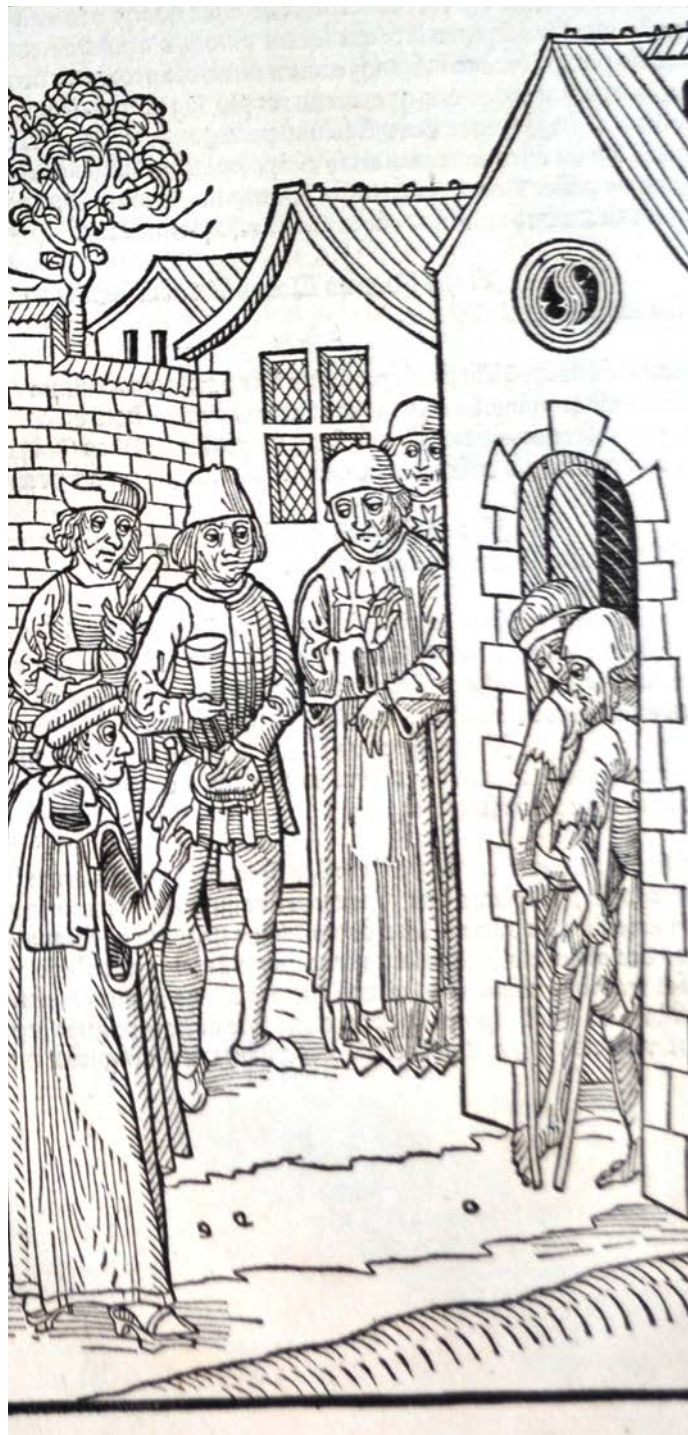
The Order has roots in the eleventh century, and was reconstituted in the United Kingdom and Ireland in 1888 when Queen Victoria incorporated it by Royal Charter and constituted it as an Order of Chivalry of the British Crown. The Order is currently governed by a Royal Charter of 1955 and a Supplemental Royal Charter of 1974 as subsequently amended. The Sovereign of the United Kingdom is the Sovereign Head of The Order and the Grand Prior is currently HRH the Duke of Gloucester. The position has always been held by a senior member of the Royal Family.

The Order is a Christian foundation and is stated in its Statutes to be an ancient Christian brotherhood. It is non-denominational. In its humanitarian work it reaches out to those of any race, class or religion. There are approximately 21,000 members of The Order worldwide, all of whom have become members by being honoured by the Sovereign Head in recognition of service rendered in furthering the work of The Order. Membership is not exclusively Christian.

The St John Priors and Associations' activities are subject to the Charter, Statutes and Regulations of The Order, but are largely autonomous in their legal structures and service delivery activity.

Members of The Order resident in countries, in which there is a Priory or St John Association, by virtue of their membership of The Order, are also members of the relevant Priory or St John Association.

The St John Establishments' activities, in various countries of the world, include providing ambulance services, first aid services and youth programmes.



'Almsgiving by the brothers of the hospital of St John of Jerusalem'; from Stabilimenta Rhodiorum Militum by Guillaume Coursin, 1493.

Legal Structure and Governance

Constitution and Structure

The Order is governed by a Grand Council. The ex officio members are the Grand Prior, the other Great Officers of The Order, namely the Lord Prior, the Chancellor, the Prelate and the Sub Prior, together with the Priors or Chancellors of each of the Pories. By appointment, the Chairman of the Hospital Group is also a member of Grand Council. The seventeenth annual meeting was held in Cape Town, South Africa, on 23 -25 May 2017.

Until 1 January 2017 all Members of Grand Council were, for the purposes of the Charities Act, Trustees of The Order of St John. New members joining Grand Council after 1 January 2017 did not automatically become trustees.

A number of members of Grand Council, who had been trustees, left in June 2017.

From June 2017 until October 2017 all except the newer members of Grand Council remained Trustees of The Order.

On 23 October 2017 the members of the Steering Committee, with the approval of The Grand Council and in harmony with the future Statutes, formally declared that they would henceforth constitute the Trustees of The Order for the purposes of The Charities Act. Accordingly the Steering Committee became the Executive Committee of the Grand Council and members agreed the committee would be known as the 'Trustee Executive Committee (TEC)'

Until October 2017 The Grand Council was assisted by four (2016: four) standing committees: the Honours and Awards Committee, the Steering Committee, the Audit and Risk Committee and the Pro Fide Committee. The Grand Council delegated the oversight of relevant functions to these committees, but retained decisions on all significant matters concerning The Order's strategy and policies.

- The Honours and Awards Committee advises the Grand Council on all matters relating to The Order Honours and Awards system, including appointments to and promotions in The Order and to the eligibility for the award of The Life Saving Medal and the Service Medal of The Order. The Committee met four times in 2017 (2016: four times).
- The Steering Committee's role was to act on behalf of the Grand Council, between Grand Council Meetings, to progress routine business, handle urgent matters, or in other circumstances when authorised by the Grand Council. It was the Committee which was expected to be reformatted as an Executive Committee (see above).
- The Pro Fide Committee considers the faith aspects of St John worldwide, which is open to those of all faiths. It met once during 2017 but additionally held a college of Deans meeting.
- The Audit and Risk Committee advises the Grand Council and the Steering Committee on matters relating to the Annual Report and Financial Statements, the independent external audit, risk management and The Order's interest in the St John of Jerusalem Eye Hospital Group. The Committee met twice in 2017 (2016: twice).

On 23 October 2017, as noted, the Steering Committee meetings became the TEC. Under the revised Statutes certain matters will be subject to consideration and approval by the Grand Council.

- At the same time the Audit and Risk Committee became responsible to the Executive Committee for its oversight of audit and risk.

The members of the Grand Council and its committees during 2017 are set out on pages 22 to 24. New members of the Grand Council are formally inducted and trained by the Lord Prior. The Great Officers (other than the Grand Prior) are appointed by the Grand Prior following consultation with the Grand Council. All trustees of The Order are inducted and informed of their responsibilities and duties as trustees, in accordance with the Charities Act, by the Secretary General.

Legal Structure and Governance

Public Benefit

As this report makes clear, the actual delivery of services to communities in the countries in which The Order of St John is represented is carried out by the various Establishments of The Order which operate in over 30 countries.

Pages 8-10 set out our activities, achievements and performance during the year, which are directly related to the objects and purposes for which The Order exists. The Order achieves most of its principal objects and purposes through the promotion of the efficiency and effectiveness of its Establishments within in over 30 countries, rather than in services delivery to communities themselves. Trustees are therefore confident that The Order meets the public benefit requirements, and they confirm that they have taken into account the guidance contained in the Charity Commission's general guidance on public benefit where applicable.

The Order of St John is accredited to the United Nations as a non-governmental Organisation (NGO) in Special Consultative Status with the Economic and Social Council (ECOSOC). As a consequence of this status, The Order is required to render quadrennial reports to United Nations Headquarters in New York, setting out how the work of The Order around the world contributes to that of the United Nations in general and in particular to such international humanitarian objectives as the delivery of the Sustainable Development Goals (SDGs).

In promoting the efficiency of its Establishments, The Order is contributing to the delivery of its charitable objectives to members of the public without regard for race, class or religion.

The members of the public, who have benefited from The Order's activities, are:

- a) stakeholders of the Establishments receiving direct grants from The Order as detailed in note 6b to the financial statements;
- b) the patients of the St John Eye Hospital Group in East Jerusalem and its clinics in Gaza, Hebron and Anabta, as well as those treated by mobile outreach clinics in the West Bank;
- c) members of the public in over 30 countries worldwide who receive from a St John Establishment first aid treatment, ambulance services, sea, mountain rescue services, community care services and home-based primary healthcare;
- d) members of the public who have been trained by a St John Establishment in first aid and in illness/accident prevention;
- e) all those young people worldwide who have been trained and developed by a St John Establishment, who are thereby empowered to enhance their individual potential and contribute more effectively to their communities; and
- f) members of the public whose bravery has been recognised by the award of The Order's Life Saving Medal or Certificate of Honour.

Legal Structure and Governance

Statement of the Responsibilities of the Trustee Executive Committee (TEC)

The Executive Committee, comprising the Trustees for the purposes of the Charities Act 2011, is responsible for preparing the Report of the Executive Committee of the Grand Council of The Order and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Executive Committee is required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards, comprising FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that The Order will continue in operation.

The Trustee Executive Committee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enables it to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of its Statutes. It is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustee Executive Committee is responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Executive Committee of The Order of St John and signed on its behalf by:

Sir Malcolm Ross GCV OBE GCStJ
Lord Prior
The Order of St John

23 May 2018

Registered Charity Number: 235979

The Grand Council, Committees and Advisers

The Grand Prior of The Order of St John

HRH The Duke of Gloucester KG GCVO

The Grand Council of The Order of St John

The Grand Council, comprises the Great Officers and the Chairman of the Board of the St John of Jerusalem Eye Hospital Group, together with the Prior, or, if he or she so appoints, the Chancellor, of each Priory.

All members serving on 1 January 2017 were, for the purposes of the Charities Act 2011, Trustees of The Order until 23 October 2017.

Any member who joined Grand Council after 1 January 2017 did not automatically become a trustee.

The Great Officers of The Order have been:

Sir W H M Ross GCVO OBE (Lord Prior and Chair of Grand Council)

The Rt Rev T Stevens CBE (Prelate)

Mr D P H Burgess OBE DL (Chancellor)

Mr J Mah CD QC (Sub Prior)

The other members of the Grand Council during the year 2017 were:

Rear Admiral L Jarvis CBE DL (Prior, England and the Islands)

Major General M J Strudwick CBE (Prior, Scotland)

Mr D Clayton-Jones OBE TD DL (Prior, Wales) (until 24 June 2017)

Sir Paul Michael Williams, OBE, DL (Prior, Wales) (from 25 June 2017)

The Most Reverend D M Tutu CH OMSG (Prior, South Africa) (until 24 June 2017)

The Most Reverend Thabo Cecil Makgoba (Prior, South Africa) (From 25 June 2017)

The Very Rev Canon G Sharp (Chancellor, South Africa)

Dr S Evans (Chancellor, New Zealand)

Mr P P Clarke (Chancellor, Canada)

Professor M R Compton AM (Chancellor, Australia)

Mr P Hamilton (Prior, United States of America)

Hon Major M Madoka EGH (Prior, Kenya)

Dr P H Teh (Prior, Singapore)

Dr D Mok (Prior, Hong Kong)

Mr J N Woolf (Hospitaller and Chairman of the Hospital Board) (until 9 January 2018)

Secretary:

Vice Admiral Sir P Lambert KCB (Secretary General)

Honours and Awards Committee

The Rt Revd T Stevens CBE (Prelate)

Mr D P H Burgess OBE DL (Chancellor) (Chair)

Mr John Mah CD QC (Sub Prior)

Mrs K Colvin CVO (Independent Member)

Secretary:

Vice Admiral Sir P Lambert KCB (Secretary General)

The Grand Council, Committees and Advisers

Steering Committee until 23 October 2017

Sir W H M Ross GCVO OBE (Lord Prior)
The Rt Revd T Stevens CBE (Prelate)
Mr D P H Burgess OBE DL (Chancellor)
Mr J Mah CD QC (Sub Prior)
Mr J N Woolf (Hospitaller and Chairman of the Hospital Board)
Rear Admiral L Jarvis CBE DL (Prior, England and the Islands) (from 25 June 2017)
Mr D Clayton-Jones OBE TD DL (Prior, Wales) (until 24 June 2017)
Professor M R Compton AM (Chancellor, Australia) (until 24 June 2017)
Dr S Evans (Chancellor, New Zealand) (From 25 June 2017)
The Very Rev Canon G Sharp (Chancellor, South Africa)
Mr P Hamilton (Prior, United States of America) (until 24 June 2017)
Mr P P Clarke (Chancellor, Canada) (from 25 June 2017)
Dr D Mok (Prior, Hong Kong) (until 24 June 2017)
Dr P H Teh (Prior, Singapore) (from 25 June 2017)

Secretary:

Vice Admiral Sir P Lambert KCB (Secretary General)

Executive Committee from 23 October 2017

(whose members are, for the purposes of the Charities Act 2011, Trustees of The Order).

Sir W H M Ross GCVO OBE (Lord Prior)
The Rt Revd T Stevens CBE (Prelate)
Mr D P H Burgess OBE DL (Chancellor)
Mr J Mah CD QC (Sub Prior)
Mr J N Woolf (Hospitaller and Chairman of the Hospital Board) (until 9 January 2018)
Rear Admiral L Jarvis CBE DL (Prior, England and the Islands)
Dr S Evans (Chancellor, New Zealand)
The Very Rev Canon G Sharp (Chancellor, South Africa)
Mr P P Clarke (Chancellor, Canada)
Dr P H Teh (Prior, Singapore)

Audit and Risk Committee

Rear Admiral L Jarvis CBE (Prior, England) (Chair)
Mr J N Woolf FCA (Hospitaller and Chairman of the Hospital Board) (until 9 January 2018)
Mr D Watson CA (Member of Chapter, Priory of Scotland)
Mr S J Frost ACA (Lead Finance Trustee, Priory of England and the Islands)
Mr S J B Hughes FCA (Priory of Wales)

Secretary:

Vice Admiral Sir P Lambert KCB (Secretary General)

The Grand Council, Committees and Advisers

Pro Fide Committee

The Rt Revd T Stevens CBE (Prelate)
The Ven M Black (New Zealand)
The Revd Canon I Gibson (England and the Islands)
The Revd Canon N Porter (USA)
Mrs S MacLean (New Zealand)

Secretary:

The Revd Canon P Williams (England and the Islands)

Order Honorary Officers

Major W G Hunt TD	- Genealogist (until 24 June 2017)
Mr T Woodcock CVO DL	- Genealogist (from 25 June 2017)
Major J Kelly	- Director of Ceremonies
Dr A Borg CBE	- Deputy Librarian
Mr J d'A Maycock	- Honorary Legal Counsel
Mr T Budd	- Deputy Honorary Legal Counsel

Senior Executives

Vice Admiral Sir P Lambert KCB	- Secretary General
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Professional Advisers

Bankers

Barclays Bank plc
27 Regent Street
London
SW1Y 4UB

Chartered Surveyors & Property Consultants

John D Wood
1 Harwood Place
London
W1S 1BU

Independent Auditors

PricewaterhouseCoopers LLP
1 Embankment Place
London
WC2N 6RH

Solicitors

Bircham Dyson Bell LLP
50 Broadway
London
SW1H 0HB

Principal Office

St John House
3 Charterhouse Mews
London
EC1M 6BB

Independent Auditors' Report to the Trustees of The Order of St John

Report on the financial statements

Opinion

In our opinion, The Order of St John's financial statements (the "financial statements"):

- give a true and fair view of the state of the charity's affairs as at 31 December 2017 and of its incoming resources and application of resources, and cash flows, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law); and
- have been prepared in accordance with the requirements of section 144 of the Charities Act 2011 and Regulation 8 of The Charities (Accounts and Reports) Regulations 2008.

We have audited the financial statements, included within the Trustees' Annual Report and Financial Statements (the "Annual Report"), which comprise: the balance sheet as at 31 December 2017; the statement of financial activities and the statement of cash flows for the year then ended; and the notes to the financial statements.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities under ISAs (UK) are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remained independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, which includes the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (UK) require us to report to you when:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees' have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the charity's ability to continue as a going concern.

Reporting on other information

The other information comprises all of the information in the Annual Report other than the financial statements and our auditors' report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except to the extent otherwise explicitly stated in this report, any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report based on these responsibilities.

Based on the responsibilities described above and our work undertaken in the course of the audit, ISAs (UK) require us also to report certain opinions and matters as described below.

Trustees' Report

Under the Charities Act 2011 we are required to report to you if, in our opinion, the information given in the Annual Report is inconsistent in any material respect with the financial statements. We have no exceptions to report arising from this responsibility.

Independent Auditors' Report to the Trustees of The Order of St John

Responsibilities for the financial statements and the audit

Responsibilities of the Trustees for the financial statements

As explained more fully in the Statement of the Responsibilities of the Trustee Executive Committee set out on page 21, the trustees are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The trustees are also responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors' report.

Use of this report

This report, including the opinions, has been prepared for and only for the charity's trustees as a body in accordance with section 144 of the Charities Act 2011

and regulations made under section 154 of that Act (Regulation 24 of The Charities (Accounts and Reports) Regulations 2008) and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Other required reporting

Charities Act 2011 exception reporting

Under the Charities Act 2011 we are required to report to you if, in our opinion:

- we have not received all the information and explanations we require for our audit; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns.

We have no exceptions to report arising from this responsibility.

PricewaterhouseCoopers LLP

Chartered Accountants and Statutory Auditors
1 Embankment Place, London, WC2N 6RH

23 May 2018

PricewaterhouseCoopers LLP is eligible to act, and has been appointed, as auditor under section 144(2) of the Charities Act 2011.

Statement of Financial Activities

for the year ended 31 December 2017

	Note	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
INCOME					
Donations and Legacies					
Contributions from St John Establishments	2	756,249	23,558	779,807	749,749
Other voluntary income	3	256,791	102,043	358,834	207,925
Charitable Activities					
Grants	4	-	99,991	99,991	80,301
Investments					
Rental income		95,884	-	95,884	74,642
Building insurance income		1,706	-	1,706	346
Interest income		4,817	-	4,817	7,673
Total Income		1,115,447	225,592	1,341,039	1,120,636
EXPENDITURE					
Costs of raising funds	6a	(77,816)	-	(77,816)	(56,368)
Charitable activities	6b	(804,492)	(211,642)	(1,016,134)	(790,548)
Governance costs	6c	(97,002)	-	(97,002)	(126,773)
Pension buy out costs		-	-	-	(70,296)
Total Expenditure	6	(979,310)	(211,642)	(1,190,952)	(1,043,985)
Net income/(expenditure) before revaluation		136,137	13,950	150,087	76,651
Revaluation	17	-	-	-	82,529
Net Movement in Funds		136,137	13,950	150,087	159,180
Total Funds brought forward at 1 January		5,401,692	37,863	5,439,555	5,280,375
Total Funds carried forward at 31 December	17	5,537,829	51,813	5,589,642	5,439,555

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above. There is no difference between the Statement of Financial Activities and the Income and Expenditure Account and therefore a separate statement of recognised gains and losses has not been prepared.

The notes on pages 30 to 47 form part of these financial statements.

Balance Sheet

as at 31 December 2017

	Note	2017 £	2017 £	2016 £	2016 £
FIXED ASSETS					
Intangible fixed assets	10		3,230		4,307
Tangible fixed assets	11		2,094,749		2,136,076
Investment in subsidiary	12		1,625		1,625
Investment properties	13		1,950,139		1,950,139
Total Fixed Assets			4,049,743		4,092,147
CURRENT ASSETS					
Debtors	14	165,112		161,102	
Term deposits		382,836		375,499	
Cash at bank and in hand		1,179,898		877,092	
Total Current Assets		1,727,846		1,413,693	
CURRENT LIABILITIES					
Creditors: amounts falling due within one year	15	(187,947)		(66,285)	
Net Current Assets			1,539,899		1,347,408
Total Assets less Current Liabilities			5,589,642		5,439,555
NET ASSETS	16		5,589,642		5,439,555
THE FUNDS OF THE CHARITY					
General Reserves	17		410,436		390,946
Designated Funds	17		5,127,393		5,010,746
Total Unrestricted Income Funds			5,537,829		5,401,692
Restricted Income Funds	17		51,813		37,863
TOTAL FUNDS OF THE CHARITY			5,589,642		5,439,555

The notes on pages 30 to 47 form part of these financial statements.

Approved by the Executive Committee of The Order of St John on 23 May 2018 and signed on its behalf by:

D P H Burgess OBE DL
Chancellor

Sir W H Malcolm Ross GCV OBE GCStJ
Lord Prior

Statement of Cash Flows

for the year ended 31 December 2017

	Note	2017 £	2016 £
Cash flows from operating activities:			
Net income for the year		150,087	76,651
Adjustments for:			
Amortisation of intangible fixed assets	10	1,077	1,076
Depreciation of tangible fixed assets	11	41,327	40,301
Deduct interest income shown in investing activities		(4,817)	(7,673)
Decrease/(increase) in debtors		(4,010)	19,677
Increase in creditors		121,662	11,015
Net cash generated from operating activities		305,326	141,047
Cash flows used in investing activities:			
Interest income		4,817	7,673
Purchase of tangible fixed assets	11	-	(31,737)
Net cash generated from (utilised by) investing activities		4,817	(24,064)
Cash flows used in financing activities:			
Movement in term deposits		(7,337)	(5,499)
Net cash utilised by financing activities		(7,337)	(5,499)
Increase in cash and cash equivalents in the year		302,806	111,484
Cash and cash equivalents brought forward		877,092	765,608
Cash and cash equivalents carried forward		1,179,898	877,092

Notes to the Financial Statements

1. Accounting Policies

Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland ((FRS 102) effective 1 January 2015) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about The Order's ability to continue as a going concern. There are no significant areas of judgement with the exception of the value of the investment property (see note 13) that are likely to affect items in the financial statements.

Scope of the financial statements

These financial statements comprise solely The Order of St John ("The Order"). The Order does not control its subsidiary undertaking St John of Jerusalem Eye Hospital Group. Control is defined under financial reporting standards as having the power to govern and the ability to benefit. Further, The Order does not control any St John Establishment entity. Accordingly, The Order does not prepare consolidated financial statements. St John of Jerusalem Eye Hospital Group and St John Pories and Associations file their separate financial statements, as appropriate, in their relevant jurisdictions.

Funds structure

Restricted income funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Trustees, at their discretion, have created funds for specific purposes and a general reserve.

Further details of each fund are disclosed in note 17.

Income recognition

Income has been recognised in the financial statements on a receivable basis. Incoming resources are included in the Statement of Financial Activities when The Order is legally entitled to (or has physically received) the income and the amount can be quantified with reasonable accuracy. Where income is received in advance, recognition is deferred and it is included in creditors except where treatment is otherwise specified by the Charities SORP and where entitlement arises before income is received, the income is accrued.

Contributions from St John Pories around the world are received each year to cover the running costs of The Order's central office.

Donations, are recognised when The Order has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Notes to the Financial Statements

1. Accounting Policies *(continued)*

Income recognition *(continued)*

Legacies are treated as incoming resources once The Order's entitlement is clear and once it is possible to quantify the amount of the legacy with reasonable accuracy. Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Event income entitlement is recognised at the date of the event.

Grants are recognised when their terms and conditions are met to ensure entitlement to income, when receipt is probable and the amount to be received can be reasonably known.

Rental income from investment properties has been spread over the period to the earlier of the first break point in the lease or the end of the lease, on the basis of the total rent receivable over the period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Expenditure is recognised when there is a legal or constructive obligation committing The Order to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Grants payable are payments made to other organisations in the furtherance of The Order's objectives. The grants are recognised where either the Trustees have agreed to pay the grant without condition, and there is a reasonable expectation by the recipient that they will receive the grant, or the conditions attached to the grant are outside the control of The Order.

Governance costs relate to the formal Board meetings including the Trustee Executive Committee, Steering Committee and Grand Council and compliance with constitutional and statutory requirements.

The Order adopts a policy of allocating costs to the respective cost headings throughout the year, and this allocation includes support costs where they are directly attributable.

Staff costs are allocated based on the estimated time spent by each staff in supporting the various activities. Shared costs (overheads and depreciation) have been allocated to each activity in the same proportions as the total staff costs.

Notes to the Financial Statements

1. Accounting Policies *(continued)*

Gifts in kind

Where the value of gifted goods and services can be measured reliably, as determined by the cost to the third party, the value of these goods and services is included within charitable activities and within the appropriate category of incoming resource.

Time donated by volunteers is not valued. Where a trustee's travel and subsistence costs are paid either by the trustee himself, or by another party on behalf of the trustee, but are not recharged to The Order, the income and expenditure relating to those items are recognised only if they can be reliably measured.

Where the value of the gift is immaterial, or cannot be measured reliably, the substance of the transactions is described in the notes to the financial statements.

Taxation

The Order is a registered charity and therefore is not liable to income tax and corporation tax on income and gains derived from its charitable activities as they fall within the various exemptions available to registered charities. Irrecoverable VAT has been charged to the statement of financial activities and is included with the expenditure to which it relates.

Heritage assets

The value of the heritage assets cannot be reliably measured and are not reflected in the financial statements.

Intangible fixed assets

Intangible fixed assets represent the value of United Kingdom trademarks and interests in European Union trademarks held jointly with the other Orders within the Alliance of The Orders of St John.

Trademarks acquired have finite useful lives of ten years and are carried at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is calculated using the straight-line method to allocate the cost of trademarks over their estimated useful lives of ten years. The cost of renewing trademarks is recognised in the statement of financial activities as incurred.

Tangible fixed assets

These are stated at cost less accumulated depreciation. Depreciation is calculated on a straight line basis. The costs of fixed assets, less estimated residual values, are written off over their estimated useful lives at the following rates:

Land – not depreciated

Freehold buildings – 50 years

Furniture and equipment – 4 years

The Order adopts a minimum capitalisation limit of £1,000. However, if components of equipment (e.g. office furnishings or personal computers) are acquired with individual unit costs below the stated capitalisation threshold but collective costs of above £1,000 and anticipated asset lives are in excess of two years, then these groups of assets are collectively capitalised at the time of purchase.

The holding values of assets are subject to an impairment review on an annual basis.

Notes to the Financial Statements

1. Accounting Policies *(continued)*

Investment in subsidiary

The investment in the subsidiary company is shown at cost.

Investments

Investment properties, which are held for the purpose of generating revenue for The Order, are stated at fair value. They are regularly valued by an independent valuer with professional advice being obtained on the likelihood of material movements between valuations to ensure that they continue to be valued in accordance with the Charities SORP.

Cash and cash equivalents

Cash comprises cash in hand and deposits repayable on demand, less overdrafts payable on demand. Cash equivalents comprise funds held in term deposit accounts with a maturity not exceeding two years.

Pensions

Employees of the charity are entitled to join a defined contribution pension scheme. The charity contribution is restricted to the contributions disclosed in note 8b which include insurance for a death in service benefit of once times an employee's salary. Outstanding pension contributions at the year end amounted to £nil (2016: £4,149). The costs of the pension scheme are included within staff costs and are allocated in accordance with time spent on the differing activities undertaken by the charity.

The Pensions Trust manages the pension scheme and invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's selected retirement age in accordance with the plan's terms and conditions. The total expense ratio of the plan is well under 1% and this is deducted from the investment fund annually. The charity has no other liabilities beyond making its contributions and paying across the deductions for the employee's contributions.

Notes to the Financial Statements

2. Contributions from St John Establishments

	Unrestricted £	Restricted £	2017 £	2016 £
England & The Islands	261,246	-	261,246	261,246
Australia	123,631	-	123,631	123,631
Canada	96,844	-	96,844	96,844
New Zealand	70,300	-	70,300	70,300
United States of America	65,408	-	65,408	65,408
Scotland	46,351	23,558	69,909	57,351
Wales	43,969	-	43,969	43,969
South Africa	8,000	-	8,000	8,000
	715,749	23,558	739,307	726,749
Hong Kong	17,600	-	17,600	5,100
Kenya	10,100	-	10,100	7,600
Singapore	7,600	-	7,600	5,100
Other St John Establishments	5,200	-	5,200	5,200
	756,249	23,558	779,807	749,749

3. Other Voluntary Income

	Unrestricted £	Restricted £	2017 £	2016 £
Donations	153,464	102,043	255,507	142,835
Legacies	73,541	-	73,541	14,091
Donated expenses	20,135	-	20,135	14,549
Events income	9,651	-	9,651	36,450
	256,791	102,043	358,834	207,925

4. Grants

Grants of £99,991 (2016: £80,301) were received in the year to further the work of the Mother and Baby programme and provide first aid training in Africa.

Notes to the Financial Statements

5. Gifts in Kind

The Order and the St John of Jerusalem Eye Hospital Group (SJEHG) have an agreement in place whereby The Order provides use of the hospital and the Muristan in Jerusalem to SJEHG on 23 year leases at a rent of £10 per annum each. The cost of maintenance on and improvements to the Jerusalem hospital is borne by SJEHG. In the opinion of the Trustees, it would be impracticable to place a value on this facility or on the leases.

SJEHG also occupies part of The Order's headquarters building in London at a rent of £1 per annum, under the terms of a Licence to Occupy. The cost of maintenance of the space occupied is borne by SJEHG. The value of this licence in 2017 was estimated at £48,000 (2016: £48,000) following recent rental offers on the investment properties. No value is recognised for this in The Order's financial statements.

The St John Establishments are permitted to use The Order's registered trademarks and intellectual property rights (IPRs). The contributions from the Pories include a charge for the use of the IPRs.

Some Establishments are charged a fee for the use of The Order's IPRs based on their ability to pay. In 2017, the amount paid by these Establishments was £500 (2016: £500).

The Trustees believe that intangible income arising from gifted use of IPRs to be immaterial. No gifts in kind were received in the year (2016: £nil).

6. Total Expenditure

Costs of activities in furtherance of the charity's objects:

	Expenditure on Charitable Activities £	Governance Costs £	Costs of Raising Funds £	2017 Total £	2016 Total £
Staff costs	310,934	25,491	56,325	392,750	362,864
Support cost	93,557	8,603	5,377	107,537	131,502
Grants made	346,040	-	-	346,040	240,163
Other costs	265,603	62,908	16,114	344,625	239,160
	1,016,134	97,002	77,816	1,190,952	973,689
Pension buy out costs	-	-	-	-	70,296
TOTAL	1,016,134	97,002	77,816	1,190,952	1,043,985

Total expenditure in the year is stated after charging:	2017 £	2016 £
Depreciation	41,327	40,301
Amortisation	1,077	1,076
Audit fees	14,160	13,836

Notes to the Financial Statements

6a. Cost of raising Funds

The cost of raising funds of £77,816 (2016: £56,368) principally relates to the staff costs of employing a fundraiser together with online fundraising costs and production of promotional material.

6b. Expenditure on Charitable Activities

In 2017 the expenditure on charitable activities was £1,016,134 (2016: £790,548) of which £804,492 (2016: £678,238) was expenditure from unrestricted funds and £211,642 (2016: £112,310) was expenditure from restricted funds.

Charitable activities undertaken by The Order are detailed in the Report of the Executive Committee.

The following significant grants were made to St John Establishments:

	2017 No. of grants	2017 £	2016 No. of grants	2016 £
Zambia	4	110,243	8	93,320
South Africa	5	103,480	-	-
Malawi	4	67,299	7	72,706
Zimbabwe	2	36,900	5	44,289
Uganda	2	13,699	6	26,583
Sri Lanka	1	2,639	-	-
Solomon Islands	2	2,563	-	-
Fiji	1	1,965	-	-
Swaziland	1	1,932	1	923
Malaysia	1	1,892	-	-
Ghana	1	1,066	-	-
Cyprus	1	998	-	-
Papua New Guinea	1	570	-	-
Malta	1	554	-	-
Mauritius	1	240	1	1,311
Dominica	-	-	1	1,031
	28	346,040	29	240,163

Notes to the Financial Statements

6c. Governance Costs

	2017 £	2016 £
Trustee costs	36,688	27,932
Staff costs	25,491	25,742
Audit fees	14,160	13,836
Legal fees	12,060	1,960
Support costs allocated	8,603	9,956
Great Officer executive recruitment	-	46,536
Other costs	-	811
	97,002	126,773

6d. Analysis of Support Costs

	Expenditure on Charitable Activities £	Governance Costs £	Costs of Raising Funds £	2017 Total £
Running costs	17,604	1,619	1,012	20,235
Facilities management	67,009	6,162	3,851	77,022
Finance	1,706	157	98	1,961
Information technology	5,888	541	338	6,767
Bank charges	1,350	124	78	1,552
	93,557	8,603	5,377	107,537

	Expenditure on Charitable Activities £	Governance Costs £	Costs of Raising Funds £	2016 Total £
Running costs	41,673	3,608	2,384	47,665
Facilities management	65,367	5,661	3,738	74,766
Finance	3,032	263	173	3,468
Information technology	3,999	346	229	4,574
Bank charges	900	78	51	1,029
	114,971	9,956	6,575	131,502

Running costs in 2016 included one off recruitment costs totalling £40,963 in respect of the new Fundraising position, a replacement Head of Finance and the recruitment of a possible replacement Secretary General.

Notes to the Financial Statements

7. Taxation

The Order of St John is a registered charity and applies all its income for charitable purposes. It therefore claims and obtains exemption from income and corporation tax.

8. Analysis of Staff Costs and Remuneration on Key Management Personnel

a) Employee Numbers

The monthly average number of employees, including part-time staff calculated on a full-time equivalent basis, analysed by function was:

	2017 Number	2016 Number
Charitable activities	5	4
Support	1	1
Governance	2	2
	8	7

b) Staff Costs

	2017 £	2016 £
Salaries	321,829	298,927
Social security costs	35,781	32,767
Pension costs	34,017	30,242
	391,627	361,936
Other staff costs	1,123	928
	392,750	362,864

Other staff costs include training costs and professional memberships.

c) Emoluments of Employees

	2017 Number	2016 Number
£60,001 - £70,000	0	1
£70,001 - £80,000	1	0

All employees are members of the organisation's defined contributions pension scheme detailed in note 21. The Order considers its key management personnel to be the Trustees and the Secretary General. The total employment benefits, including employer pension contributions of the key personnel, were £75,056 (2016: £73,422).

9. Heritage Assets

Heritage assets comprising the Great Banner (an embroidered banner) and the Cope of Reconciliation (an embroidered cape) were made and gifted to The Order in 1984. These objects are stored in the 'Order of St John Museum' owned and maintained by the Priory of England and the Islands. The rights to a small share of the Kolossi Castle (which was built in 1454 by the Hospitallers of St John in Cyprus) were acquired in 1913 at a nominal value. The net book value of the heritage assets is £nil reflecting that there is no realistic resale market for these assets.

Notes to the Financial Statements

10. Intangible Fixed Assets

	2017 £	2016 £
Cost at 1 January and 31 December	10,768	10,768
Accumulated amortisation:		
Accumulated amortisation at 1 January	(6,461)	(5,383)
Charge for the year	(1,077)	(1,076)
Adjustment	-	(2)
Accumulated amortisation at 31 December	(7,538)	(6,461)
Net book value at 31 December	3,230	4,307

Intangible assets comprise:

- UK registered trademarks valid for the Badge of The Order, name of St John Ambulance, St John Ambulance Caring for Life and Breath of Life.
- European Union trademarks which include the names Johanniter and St John and the white eight-pointed Maltese or Amalfi cross, on red and black backgrounds of square and circular shapes.

Other Intellectual Property Rights owned by The Order comprise the Arms of The Order and the copyright in all books and publications written prior to 25 October 1999. These have £nil value in the financial statements.

11. Tangible Fixed Assets

	Freehold Land & Buildings in Jerusalem £	Freehold Land in London £	Freehold Buildings in London £	Furniture & Office Equipment £	Total £
Cost:					
At 1 January 2017	619,500	688,457	1,276,440	217,384	2,801,781
At 31 December 2017	619,500	688,457	1,276,440	217,384	2,801,781
Accumulated depreciation:					
At 1 January 2017	322,000	-	181,727	161,978	665,705
Charge for the year	-	-	25,528	15,799	41,327
At 31 December 2017	322,000	-	207,255	177,777	707,032
Net book value:					
At 31 December 2017	297,500	688,457	1,069,185	39,607	2,094,749
At 31 December 2016	297,500	688,457	1,094,713	55,406	2,136,076

Freehold land & buildings in Jerusalem comprises:

- The St John Eye Hospital Land and Buildings (£604,000); and
- The Muristan Premises (£15,500).

Notes to the Financial Statements

11. Tangible Fixed Assets (continued)

The hospital buildings were completed in 1960 on acquisition of the land in Jerusalem. The buildings have been fully depreciated and the residual value of £282,000 included in the net book value of £297,500 above relates to the land, which is not depreciated. Since 1999 all improvements to the property have been incurred by the St John of Jerusalem Eye Hospital Group. The hospitals and their contents are currently insured by the Eye Hospital Group for a value of approximately £22.3 million.

Freehold Land and Buildings in London comprise St John House, 3 and 4 Charterhouse Mews, Clerkenwell, the headquarters of The Order, housing The Order Office and the UK offices of the Eye Hospital Group; and the associated land. During 2016, part of the ground floor of 3 Charterhouse Mews was let out to The Orders of St John Care Trust and the property is now regarded as a mixed use asset. The apportioned cost of the leased area was removed from tangible fixed assets and transferred to Investment properties.

12. Investments in Subsidiary

The investment in subsidiary company is shown at cost £1,625 (2016: £1,625). The Order of St John is the sole member of St John of Jerusalem Eye Hospital Group, 4 Charterhouse Mews, London EC1M 6BB (Company no. 7355619; Charity no. 1139527). St John Eye Hospital Group has no share capital and in the event of a winding up The Order's liability would be limited to £10.

The subsidiary is the main provider of eye care in Jerusalem, the West Bank and Gaza. It is a renowned teaching hospital with medical and nursing training programmes. Research and development are also part of the hospitals' activities. All operations and assets of the Eye Hospital Group, with the exception of the freehold interest in land and buildings which are owned by The Order of St John (note 11), are held with St John of Jerusalem Eye Hospital Group and its subsidiaries.

13. Investment Properties

	2017 £	2016 £
At 1 January 2017	1,950,139	1,650,000
Increase in fair value of 1 & 2 Charterhouse Mews	-	50,000
Addition – leased area of 3 Charterhouse Mews	-	250,139
At 31 December 2017	1,950,139	1,950,139

The value of 1 and 2 Charterhouse Mews, London as at 31 December 2017 was not considered to be significantly different to the valuation carried out at 31 December 2016 by the same RICS Registered valuer from John D Wood, so no new valuation was undertaken. The leased area of 3 Charterhouse Mews was valued on the same basis (floor area) as 1 and 2 Charterhouse Mews as at 31 December 2016, as the property was built at the same time, is adjacent, is in the same style and is in the same condition as 1 and 2 Charterhouse Mews and therefore the value at 31 December 2017 is not considered to be significantly different to that at 31 December 2016.

14. Debtors

	2017 £	2016 £
Debtors	142,170	97,750
Amounts due from subsidiary undertaking	-	378
Prepayments and accrued income	22,942	62,974
	165,112	161,102

Notes to the Financial Statements

15. Creditors

a) Amounts falling due within one year

	2017 £	2016 £
Deferred income	66,448	20,373
Accruals	25,637	16,572
Other creditors	95,862	29,340
	187,947	66,285

b) Deferred Income

	2017 £	2016 £
At 1 January 2017	20,373	22,206
Amounts released to income in the year	(20,373)	(22,206)
Amounts credited to deferred income during the year	66,448	20,373
At 31 December 2017	66,448	20,373

16. Analysis of net assets between funds

	Fixed Assets £	Other Net Assets £	2017 Total £	Fixed Assets £	Other Net Assets £	2016 Total £
Restricted Income funds	-	51,813	51,813	-	37,863	37,863
Designated funds	4,049,743	1,077,650	5,127,393	4,092,147	918,599	5,010,746
General reserves	-	410,436	410,436	-	390,946	390,946
	4,049,743	1,539,899	5,589,642	4,092,147	1,347,408	5,439,555

Notes to the Financial Statements

17. Statement of Funds - 2017

	1 January 2017 £	Income £	Expenditure £	Transfers £	31 December 2017 £
Restricted Income Funds					
Emergency Relief Fund	36,813	-	-	-	36,813
Big Lottery M&B Grant	1,050	84,991	(86,041)	-	-
Mother & Child Health	-	85,000	(85,000)	-	-
St John Scotland HBC Grant	-	23,558	(23,558)	-	-
Social Enterprise - Jamaica	-	15,000	-	-	15,000
Mother & Baby Funds	-	10,043	(10,043)	-	-
Evan Cornish M&B Grant	-	7,000	(7,000)	-	-
Total Restricted Income Funds	37,863	225,592	(211,642)	-	51,813
Designated Funds					
St John Association Development Fund	641,776	368,408	(149,357)	-	860,827
Website Redevelopment Fund	26,823	-	-	-	26,823
Estate Fund	75,000	-	-	-	75,000
HR Reserve Fund	100,000	-	-	-	100,000
Great Officers' Travel Fund	40,000	-	(30,000)	-	10,000
Regional Conferences Fund	35,000	-	(30,000)	-	5,000
	918,599	368,408	(209,357)	-	1,077,650
Fixed Asset Reserve					
Tangible	2,136,076	-	(41,327)	-	2,094,749
Intangible	4,307	-	(1,077)	-	3,230
Investment in subsidiary	1,625	-	-	-	1,625
Investment properties	1,950,139	-	-	-	1,950,139
	4,092,147	-	(42,404)	-	4,049,743
Total Designated Funds	5,010,746	368,408	(251,761)	-	5,127,393
Other Unrestricted Income Funds					
General Reserves	390,946	747,039	(727,549)	-	410,436
Total Other Funds	390,946	747,039	(727,549)	-	410,436
Total Unrestricted Funds	5,401,692	1,115,447	(979,310)	-	5,537,829
Total Funds 2017	5,439,555	1,341,039	(1,190,952)	-	5,589,642
Total Funds 2016	5,280,375	985,555	(826,375)	-	5,439,555

Notes to the Financial Statements

17. Statement of Funds - 2016

	1 January 2016 £	Income £	Expenditure £	Transfers £	31 December 2016 £
Restricted Income Funds					
Emergency Relief Fund	36,813	-	-	-	36,813
Big Lottery M&B Grant	9,759	79,301	(88,010)	-	1,050
Hasluck Charitable Trust	-	1,000	(1,000)	-	-
St John Scotland HBC Grant	5,300	11,000	(16,300)	-	-
Evan Cornish M&B Grant	7,000	-	(7,000)	-	-
Total Restricted Income Funds	58,872	91,301	(112,310)	-	37,863
Designated Funds					
St John Association Development Fund	637,461	282,703	(278,388)	-	641,776
Website Redevelopment Fund	6,823	20,000	-	-	26,823
Estate Fund	25,000	50,000	-	-	75,000
HR Reserve Fund	-	100,000	-	-	100,000
Great Officers' Travel Fund	-	40,000	-	-	40,000
Regional Conferences Fund	-	35,000	-	-	35,000
Pension Fund	147,622	-	(70,296)	(77,326)	-
	816,906	527,703	(348,684)	(77,326)	918,599
Fixed Asset Reserve					
Tangible	2,362,250	31,737	(40,301)	(217,610)	2,136,076
Intangible	5,383	-	(1,076)	-	4,307
Investment in subsidiary	1,625	-	-	-	1,625
Investment properties	1,650,000	82,529	-	217,610	1,950,139
	4,019,258	114,266	(41,377)	-	4,092,147
Total Designated Funds	4,836,164	641,969	(390,061)	(77,326)	5,010,746
Other Unrestricted Income Funds					
General Reserves	385,339	252,285	(324,004)	77,326	390,946
Total Other Funds	385,339	252,285	(324,004)	77,326	390,946
Total Unrestricted Funds	5,221,503	894,254	(714,065)	-	5,401,692
Total Funds 2016	5,280,375	985,555	(826,375)	-	5,439,555
Total Funds 2015	5,244,238	1,009,592	(973,455)	-	5,280,375

Notes to the Financial Statements

17. Statement of Funds *(continued)*

Restricted Income Funds

The Emergency Relief Fund £36,813 (2016: £36,813) was set up by St John Establishments to underwrite funding for urgent humanitarian relief in the event of disasters in regions where St John operates.

Big Lottery M&B grant fund £nil (2016: £1,050) relates to a grant received from the Big Lottery to fund the Mother and Baby projects in Malawi and Zambia for three years. The grant finished in 2017 and has been fully expended.

A donation was received to fund the Mother and Child health project run by the Priory in South Africa and the money was subsequently transferred to them for the health project to be carried out.

St John Scotland donated £23,558 to support the homebased care and primary healthcare programme in Malawi. It was spent in the year.

Money was donated for the Social Enterprise programme that is to be started in Jamaica in 2018.

A number of donors, including those responding to the St John Christmas Appeal, and trusts also gave £10,043 to be used by the Mother and Baby programme in Africa. This money was spent in the year.

The Evan Cornish Foundation donated £7,000 in 2017 in support of the Mother and Baby programme in Zimbabwe. It was spent in the year.

Designated Funds

The St John Association Development Fund of £860,827 (2016: £641,776) comprises funds that have been designated to support the St John Associations. This fund supports the Mother and Baby programme, the Social Enterprise Development programme and other supporting activities.

The Website Redevelopment Fund of £26,823 (2016: £26,823) was set up to fund the redesign and rebuilding of The Order's website. This is expected to be utilised over the next two to five years as the website continues to be improved with additional films and photography portraying the work of The Order of St John.

The Estate Fund of £75,000 (2016: £75,000) was set up to provide funds to maintain the capital value of the Charterhouse Mews properties and as a reserve to cope with any potential serious adverse cash flows arising from ownership of the Charterhouse Mews estate. The Trustees wish to build up the fund to £100,000 and expect it to be utilised by 2020.

The HR Reserve Fund of £100,000 (2016: £100,000) has been set up to provide funds for the periodic recruitment of Great Officers and staff members and to ensure that The Order of St John is able to meet its employer commitments.

The Great Officers' Travel Fund of £10,000 (2016: £40,000) is a fund to ensure the international travel costs of the recent appointees as Great Officers can be met as they carry out their duties on visits to St John establishments throughout the world.

The Regional Conferences Fund of £5,000 (2016: £35,000) has been established to ensure that regional conference costs can be met as they occur.

The Fixed Asset Reserve of £4,049,743 (2016: £4,092,147) is a designated fund that represents fixed assets used to enable The Order to carry out its charitable mission and to fund investment properties.

Notes to the Financial Statements

17. Statement of Funds *(continued)*

Unrestricted Income Fund

The General Reserves of £410,436 (2016: £390,946) are free reserves which are used by the Trustees to spend on the Charity's general charitable objects.

18. Trustees (as defined at page 16)

The four (2016: four) Great Officers' travel and subsistence expenses, incurred in the course of their charitable activities, amounted to £87,987 (2016: £25,986). Two (2016: nil) further trustees were paid expenses of £1,539 (2016: nil) in the year. Two of the Great Officers: donated £8,839 including gift aid in 2016. Other Senior Volunteers claimed £37,593 (2016: £13,702) in expenses during 2017.

Notes to the Financial Statements

19. Related Parties

Many of the Trustees of The Order of St John are in positions of influence in organisations that make contributions to The Order of St John. The amounts received from these organisations are:

Trustee	Other senior roles held	Transactions with the organisations
Rear Adm L Jarvis	Prior, the Priory of England and the Islands	Contributions received £261,246. Reimbursements amounted to £3,934.
Major General M Strudwick	Prior, the Priory of Scotland	Contribution received £69,909. Reimbursements amounted to £3,472.
Mr D C Jones	Prior, the Priory of Wales	Contribution received £43,969.
The Most Reverend D M Tutu The Very Rev C G Sharp	Prior, the Priory for South Africa	Contributions received £8,000. Contribution received £8,000. Reimbursements amounted to £627 and grants to £103,480.
Dr S Evans	Chancellor, the Priory in New Zealand	Contribution received £70,300. Reimbursements amounted to £109.
Mr P P Clarke	Chancellor, the Priory of Canada	Contribution received £96,844. Reimbursements amounted to £1,152.
Professor M R Compton	Chancellor, the Priory in Australia	Contribution received £123,631.
Mr P Hamilton	Prior, the Priory in the USA	Contribution received £65,408.
Dr P H Teh	Prior, the Priory of Singapore	Contributions received £7,600. Reimbursements amounted to £3,488.
Major The Hon M Madoka	Prior, the Priory of Kenya	Contribution received £10,100.
Dr D Mok	Prior, the Priory of Hong Kong	Contributions received £17,600. Reimbursements amounted to £3,488.
Mr J N Woolf	Chairman of St John of Jerusalem Eye Hospital Group	<p>During the year, the Hospital reimbursed The Order £3,773 (2016: £5,145). SJEHG debtor due was £nil (2016: £378).</p> <p>The Order leases the hospital and other buildings in Jerusalem to St John of Jerusalem Eye Hospital Group at a peppercorn rent.</p> <p>In the opinion of the Trustees, it would be impracticable to place a value on this facility.</p>

No other amounts were outstanding with any related parties at 31 December 2017.

Notes to the Financial Statements

20. Statement of Financial Activities for the year ended 31 December 2016

	Unrestricted Funds £	Restricted Funds £	Total 2016 £
INCOME			
Donations and Legacies			
Contributions from St John Establishments	738,749	11,000	749,749
Other voluntary income	207,925	-	207,925
Charitable Activities			
Grants	-	80,301	80,301
Investments			
Rental income	74,642	-	74,642
Building insurance income	346	-	346
Interest income	7,673	-	7,673
Total Income	1,029,335	91,301	1,120,636
EXPENDITURE			
Costs of raising funds	(56,368)	-	(56,368)
Charitable activities	(678,238)	(112,310)	(790,548)
Governance costs	(126,773)	-	(126,773)
Pension buy out costs	(70,296)	-	(70,296)
Total Expenditure	(931,675)	(112,310)	(1,043,985)
Net income (expenditure) before revaluation	97,660	(21,009)	76,651
Revaluation	82,529	-	82,529
Net Movement in Funds	180,189	(21,009)	159,180
Total Funds brought forward at 1 January	5,221,503	58,872	5,280,375
Total Funds carried forward at 31 December	5,401,692	37,863	5,439,555

21. Pension Costs

During 2016, the Trustees' decided to buy-out the pension liability in respect of Series 2 and 3 of the Pension Trust's Growth Plan. This liability was due to the Growth Plan being a "last man standing" multi-employer scheme and arises when employers within the scheme become unable to pay their ongoing contributions. Participating employers are jointly and severally liable for arising deficits in the Growth Plan and additional shortfalls in the scheme are shared among the remaining employers.

Current employees, members of the Growth Plan Series 4, became members of the Pension Trust's Federated Retirement Plan as from 1 January 2016, a direct contribution scheme, and life cover has been purchased to ensure that employees receive equivalent benefits to that under the previous Pension Trust's Growth Plan Series 4.

During 2017, The Order paid contributions at the rate of 10% (2016: 10%) of pensionable salary during the year and Members paid contributions between a minimum of 2.5% and the Statutory Lifetime Allowance limit during the accounting year. Employers' pension contributions amounted to £34,017 (2016: £30,242) in the year.



St John

International

ST JOHN INTERNATIONAL

St John House
3 Charterhouse Mews
London
EC1M 6BB

+44 (0) 207 251 3292
info@orderofstjohn.org

www.stjohninternational.org

