



**St John**

International



.....

**Trustees' Annual Report  
and Financial Statements 2019**

Registered Charity No. 235979



---

# Contents

<b>Message from the Lord Prior</b>	4
<b>Message on Key Achievements from the Secretary General</b>	6
<b>Report of The Order of St John</b>	7
The Order of St John at a Glance	8
Summary of 2019 Achievements against 2019 Strategic Plan	9
Financial Review of the Year	16
Structure and Governance	19
<b>Grand Council, Committees and Advisers</b>	22
<b>Independent Auditors' Report</b>	25
<b>Statement of Financial Activities</b>	27
<b>Balance Sheet</b>	28
<b>Statement of Cash Flows</b>	29
<b>Notes to the Financial Statements</b>	30

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

It is a huge honour and incredibly humbling to be appointed as Lord Prior of our wonderful Order. My St John journey started in 1974 when I joined St John Ambulance in Australia as a Cadet. To have now been selected as your Lord Prior still seems somewhat surreal! It is an enormous privilege for me and I will do all in my power and ability to promote pursuit of our Objects in accordance with our Values and to encourage our members to do the best we can for those who we serve; our lords the sick and the poor.

I pay a heartfelt tribute to my predecessor the late Lt Col Sir Malcolm Ross OBE GCVO GCStJ. Malcolm was a most wonderful Lord Prior. He and Lady (Susie) Ross did an amazing job of engaging and meeting with so many St John members across the world as well as pursuing the causes of The Order at senior levels of government, business and society during their busy 3 year term. Malcolm needed to retire after one term due to his health and we were all so terribly saddened when he died suddenly in October 2019. It was a special moment for a number of us to gather and participate in a Memorial Service in March 2020 at St George's Chapel, Windsor Castle to celebrate and remember a rich life so wonderfully well lived and Malcolm's major contributions to our worldwide community.

Over the last 45 years I have been privileged to be one of the over 200,000 volunteers of St John who touch the lives of over 3 million people in more than 35 countries across the globe.

At my Installation as Lord Prior I focused on 4 areas or themes for my time in the role: *Respect; Relevance; Renewal and Diversity*. Respecting our customs and traditions and using them to guide our behaviours into the future; ensuring we maintain Relevance to the many communities we serve; constantly challenging ourselves and participating in active Renewal of St John so that our relevance is maintained and we continue to be seen as an agile, flexible organisation ready to give service as and where we can; and finally that through Diversity (gender and in all its forms) there is strength and the power to achieve the best results we can.

I believe that along with our Values, keeping these four themes at top of mind can provide the best environment to support and nurture our members across the world as they commit to serving our lords the poor and the sick. We are all part of something bigger than ourselves; bigger than our Priory or Association. We are part of a wonderful worldwide organisation dedicated to care.

Over the last year, under the careful stewardship of our Prelate, we have reviewed and renewed our Values. I look forward over the coming year to seeing all our activities, from the work we do, to the way our Establishments operate, all demonstrating the embodiment of our common Values.



I have been encouraged over the last few years to see some of our Associations grow and develop through delivering the Maternal and Neonatal Health Programme. It is now time to consider how we assist all our Associations, not just the few. To that extent our leadership team along with The Order's Executive Committee and Grand Council will be developing a strategy for The Order worldwide. This does not seek to be directive to Establishments but does seek to map out a set of common themes of activity across the world that all Establishments can contribute to whilst undertaking their own activities locally.

We also seek to better connect between our various federated parts and look for ways of assisting each other as we do the work of The Order. It is hoped that another helpful thing that will come from this is a more pronounced and highly recognised profile of St John globally and stronger recognition of the vital role we play across the world.

---

# Message from the Lord Prior

In developing this strategy we will seek advice, guidance and input from our members. This is an exciting development for The Order and one that will help to even better showcase to the world the amazing work done by St John people.

At the time of writing this report the world is in the vice-like grip of the Covid-19 pandemic. This viral plague is having a devastating effect on individuals, families, communities and countries across the globe. St John is playing a role in so many of the affected areas. Volunteers and staff, in the field, courageously putting themselves in the frontline to provide compassionate and skilled care to those in need.

These actions are in the best traditions of our Order. We hope and pray that our St John people remain safe and well and that the spread of Covid-19 can be controlled in a short timeframe. The impacts on lives and livelihoods is terrible so far and is likely to have a deep and lasting effect.

In closing, may I say a huge “thank you” to those who support The Order through generous donations, bequests and in kind; to those who choose to avail themselves of the programmes and services conducted such as first aid training, first aid kits and the like, the income from which directly supports our charitable work; in whatever way, community support is vital to ensure we deliver to those in need.

Finally, to our St John people across the world and to your loved ones who support you, you’re amazing; I admire you; you inspire me and in saying “thank you” it is meant in its fullest and sincerest form.

**Professor Mark Compton AM**  
Lord Prior  
The Order of St John

**26 October 2020**

# Message on Key Achievements from the Secretary General

It is always exciting to be in an organisation where there is an ever-increasing change of pace. Over the last few years St John International has assisted with the development and overseen the delivery of the Maternal and Neonatal Health Programme. It is now becoming almost routine business in many of our African Associations. Similarly, the Social Enterprise Programme has improved the structures of the Associations where the programme is being piloted. However, there is a growing need to help even more of our Associations around the world to boost their delivery even more to the unfortunate and sick in society and, during 2019, we have commenced a new way of encouraging these improvements.

With the assistance of our Pories, we have undertaken initial surveys of 3 of our Associations to ascertain their organisational strengths and weaknesses. The information gathered will help the Associations plot a course for improvement and allow us, together with the Pories, to allocate the resources to assist with the Association development programme.

During the forthcoming year, we intend to review our overall strategy and, central to this, will be how we operate as an international organisation, pulling all parts together to assist one another. Further surveys will be programmed to ascertain the health and assist with the improvement of more of our Establishments. In developing our strategy, we will also be reaching

out to our members to hear what they want to see their St John doing in the future.

2019 saw the first time where representatives from our Cadets attended Grand Council. It allowed the senior leadership to hear directly from the younger members of our organisation; their hopes and aspirations for the future. Grand Council certainly felt far more dynamic and younger member involvement will now become more routine at this meeting.

The Executive Officers from all our Pories have become ever more involved in the international programme. It is only through the Pories that sustainable improvement of the Associations can be planned. And it will be through the Pories and with the assistance of their CEOs that our dialogue with the members will be had, to shape the direction of The Order for years to come.

## *Covid-19*

Although this report is for year 2019 it is important that I address the issue of Covid-19. As last year ended a few reports were coming out of China of a new virus causing clusters of victims with pneumonia type symptoms. Within 3 months many aspects of our life had changed considerably. What we predicted a few weeks ago is no longer valid. At this stage it is impossible to predict its impact on The Order. Our main source of income comes from the Pories and they have heroically stepped forward to assist in the fight



against the virus. In many cases their income has fallen as they have lost the ability to teach first aid whilst their expenditure has increased dramatically.

The Order will clearly feel the impact of all of this into 2021. We will, during 2020, seek out new sources of funding and during the second half of the year put in place the measure necessary to ensure we remain an effective organisation.

**Sir Paul Lambert KCB**  
Secretary General  
The Order of St John

**26 October 2020**

---

# Report of The Order of St John for the year ended 31 December 2019

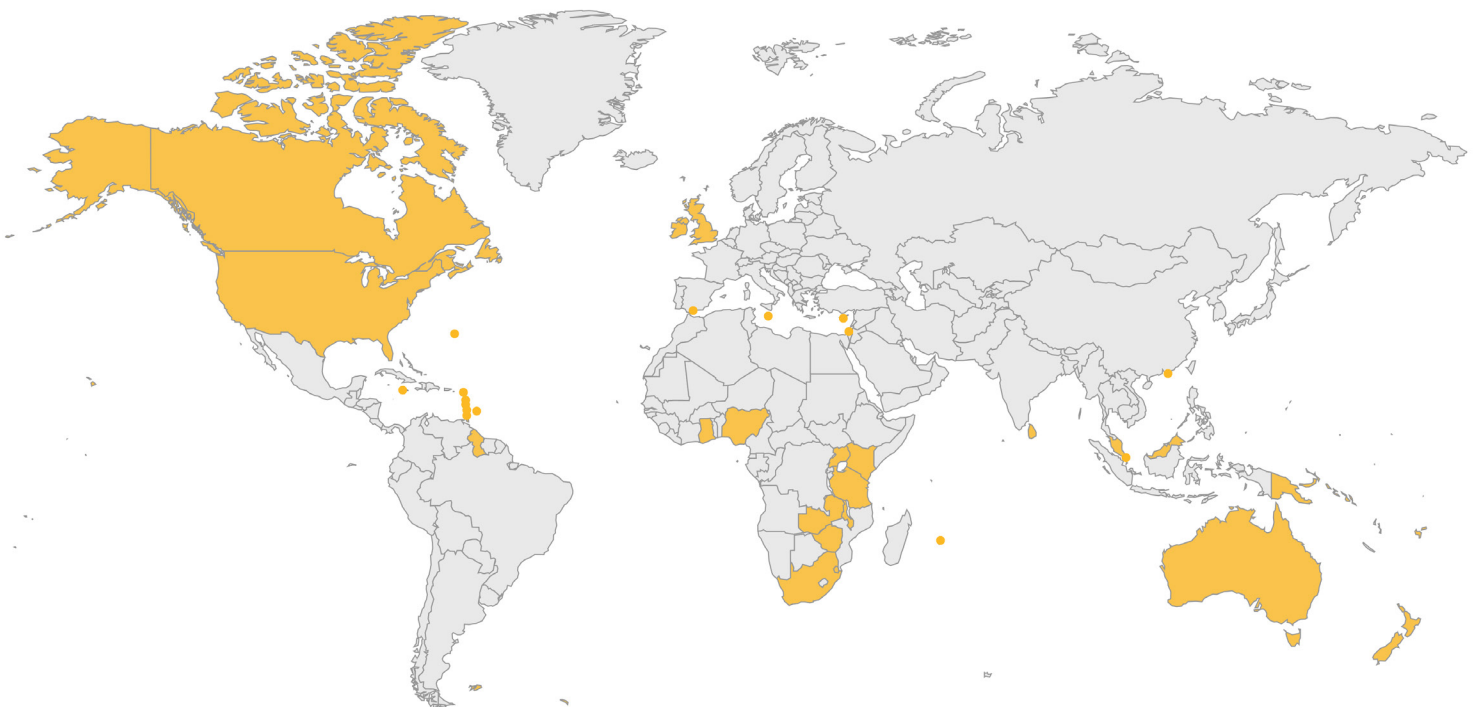
The Executive Committee of the Grand Council, whose members are the Trustees of The Order for the purposes of the UK charities legislation under which The Order operates, has pleasure in presenting its Annual Report and audited Financial Statements for the year ended 31 December 2019.

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 Order'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 2019)).

This report and the accompanying financial statements deal solely with matters relating to Charity number 235979, The Order of St John. They do not include the activities of its subsidiary, St John of Jerusalem Eye Hospital Group (SJEHG). 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 more than 35 countries, as each of these is a separate legal entity that is neither owned nor controlled by The Order.

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.

## Where we are working



# The Order at a Glance



## Our Mission

Pro Fide – Pro Utilitate Hominum  
For the Faith and 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 humanity;
- To encourage and promote all the 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 render aid to the sick, wounded, disabled or suffering.

## Our Values

***Based upon our view of human need:***

- Respect
- Unselfishness
- Excellence
- Openness and Transparency

***How we behave within St John:***

- Devotion
- Togetherness
- Diversity and Inclusiveness
- Faithfulness

## Governance Changes

Since December 2018, amendments to the Supplemental Charter of 1974 and the revised Statutes of The Order, work has concentrated on revising The Order's Regulations. These will be published shortly.

## Short and Longer Term Objectives

To translate our overall objectives into specific actions of support for Establishments as they implement local schemes, the following strategies were agreed in The Order's Strategic Plan from 2017-2025.

In 2019 The Order delivered according to its strategic plan; it also reviewed its values and considered how it was living up to its own Values. Following on from this, it has determined to conduct a fundamental review of its future strategy. Set out next is the summary of The Order's 2019 achievements, and the process by which it will consider its future strategy. However, during the review it will continue to deliver improvements and some of the important aims for 2020 are detailed at the end of this section.



# Summary of 2019 Achievements against 2019 Strategic Plan



## Objective 1 – Charitable Activities to benefit Communities

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

### 2019 Targets and Achievements

**a. Support 2 Associations to undertake governance reviews and develop governance strengthening plans.**

With the support of a number of Priors, 3 Associations were assisted to undertake a full review of their organisational strength including governance. The Associations were provided the guidance with which to make improvements.

**b. Provide support to the Executive functioning of 3 Associations by equipping them with the tools to identify core costs, calculate the required profit margin from commercial activities, and make feasible business plans.**

This programme continues to support Malawi, Zambia and Sri Lanka and these Associations continue to improve the ways in which they become sustainable.

**c. Support 6 Associations to deliver high quality, relevant charitable activities in different thematic areas (4 maternal and child health, 2 disaster preparedness).**

Although the targets for maternal and child health have all been met, only 1 Association has been assisted with disaster preparedness. However, the programme for organisational reviews (para a above) has become more significant and greater effort has been put into this aim.

# Summary of 2019 Achievements against 2019 Strategic Plan



© Rob Golding, British Ceremonial Arts Ltd

## 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.

### 2019 Targets and Achievements

**a. Hold a meeting of the College of Deans and discuss interfaith principles.**

The College of Deans met in Lusaka in 2019 alongside our African Regional Meeting. Both meetings were enhanced by this initiative and a further College of Deans will be programmed in 2020 alongside Grand Council. Discussions at the Lusaka Conference will be taken forward and discussed at the Grand Council Conference.

**b. Introduce interfaith principles to the Johannine Pro Fide Committee.**

A successful meeting of the Johannine Pro Fide Committee was held in the Netherlands. Discussions on interfaith principles continue.

**c. Complete the work on Values and oversee The Order's induction programme.**

With the exception of a small amount of tidying up, The Order's revised Values are complete and are starting to be embedded in all our work. The induction programme is progressing well.

# Summary of 2019 Achievements against 2019 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 Johannine Orders.

© Rob Golding, British Ceremonial Arts Ltd

### 2019 Targets and Achievements

**a. By June 2019, come to an agreement with Priors on The Order's Honours and Awards Committee (OHAC) Review, which can then be implemented.**

All elements of the OHAC review were implemented during 2019.

**b. OHAC to agree timetable of activities to enable any remaining Priors to transition towards the establishment of a Priory Honours and Awards Committee (PHAC).**

This was progressed during the year.

**c. By June 2019, to have agreed the way forward for a medal to recognise volunteer ultra-long service.**

The ultra-long service medal came into effect in January 2020.

**d. By December 2019, to reach out to all Associations and help them to "Recognise the Best" within their organisations by assisting them with admission to and promotion within The Order.**

The Associations' leadership was briefed at Regional Meetings, but a more sustained programme will be needed to embed the behaviours required.

# Summary of 2019 Achievements against 2019 Strategic Plan



## Objective 4 – Profile

To raise the profile of St John across the world to enable facilitation of all our strategic objectives as well as the protection of The Order's Intellectual Property.

### 2019 Targets and Achievements

**a. By autumn 2019, to carry out the annual Association measurement exercise for returns by end of February 2020.**

The returns were received. However, the Organisational Assessments described at Objective 1, para a is considered to be a more effective way of collecting Association data.

**b. By December 2019, the Social Media channels have been updated frequently and the number of followers has been moderately raised.**

Social media channels have been updated throughout the year, and the number of followers has increased on Facebook (+9.4%) and Twitter (+9.9%) from December 2018 to December 2019.



© Julian Calder

## Objective 5 – Faith Network

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

### 2019 Targets and Achievements

**a. Conduct work to explore greater diversity of Committee membership within budget.**

During 2019 it was agreed that the College of Deans which represents almost all the Priors would take over the responsibilities of the Pro Fide Committee which only represented a few Priors. The next stage is to encourage all the Priors to be involved.

**b. Hold a College of Deans alongside a Regional Meeting.**

A most successful exercise (see page 10) which will be continued.

# Summary of 2019 Achievements against 2019 Strategic Plan



© Julian Goldswain

## 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.

### 2019 Targets and Achievements

**a. Appoint Trustees who better reflect the diversity of The Order's global membership with regards to gender, race and age.**

Having Youth represented at Grand Council allowed the members see the importance of widening the diversity of the senior leadership. The move to a more diverse board of Trustee will be central to the new strategic plan.

**b. By June 2019 have a system in place that identifies to the Grand Council the proportion of each gender becoming new members.**

Data on gender is now being routinely collected and will be used to drive change.

# Summary of 2019 Achievements against 2019 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.

### 2019 Targets and Achievements

**a. By December 2019, ensure Priory funding matches or exceeds current levels.**

Priory funding increased by above the rate of inflation during 2019. It does not yet match the ambitions of the members and this will be considered in the development of a new strategic plan.

**a. By December 2019, we should have achieved more than 75% of the cost of fundraising through new donations and grants.**

This has been greatly exceeded with £321,556 (donations and grants, see page 34) being raised for charitable activities.



## 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.

### 2019 Targets and Achievements

**a. Grand Council will review the support of Priors for the St John of Jerusalem Eye Hospital Group (SJEHG) at each of their meetings.**

The financial issues of the SJEHG have been monitored closely by the Trustees Executive Committee (TEC).

# Summary of 2019 Achievements against 2019 Strategic Plan



## 2019 Summary

The Order has managed to meet most of its Objectives during 2019. Staff numbers and resources are limited and have to be used efficiently with careful planning. The Order intends to conduct a review of its work in order to inform how it can help the more than 30 Associations who may need assistance. It is intended to make more use of the large numbers and wider range of experience within Pories.

In overseeing programmes delivered by Associations, The Order has built a strong working relationship with each Establishment and the Secretary General and Head of Development, know the Chairs and CEO's of Associations well. In addition, The Order has assisted each Establishment to put in strong reporting structures, which both assist local boards and aids longer range monitoring.

As to business relationships with suppliers and others, the Trustees receive financial briefings at quarterly intervals and review reputational risks which would follow from poor relationships. A Complaints policy, overseen by the Secretary General, is in place.

## 2020 Targets

Completing a Strategic Review will be one of the key targets of 2020. The review will not be a top down direction from the Trustees. Instead, the views of the membership will be sought using the good offices of the International Executives Committee.

The members' opinions and aspirations will be set before the senior leadership to provide a framework for The Order's work for the next few years.

It will consider how Associations will be supported, but in anticipation of this at least 3 pilots will be undertaken to ascertain the organisational strength of those Associations. Many Associations' governance documents are dated and using the lessons learnt from renewing its own Statutes, The Order plans to start a programme of work to review and revise Association governance documentation including key policy documentation.

Programmes supported by the International Office, but delivered by the Associations (such as the Mother and Baby Programme), will continue but with greater delegation to the Association itself. A usable maternal and child health manual will be developed by the International Office.

The International Office will work closer with Pories to develop a strategy for the future. Stemming from this it is hoped that the Pories themselves will develop a strategy for Pories.

First Aid is one of the key areas of expertise for St John and, during the coming year, a programme to bring the key experts in this field together will be developed. By promoting First Aid The Order will better meet its objective of the relief of persons in sickness, distress, suffering or danger as well its objective of rendering aid to the sick.

The programme for diversity and inclusion will continue and, during 2020, a support network for female potential leaders will be developed. Additionally, a framework for including our youth in decision making will be developed.

When a coherent strategy has been developed it needs to be publicised and The Order will produce a coherent narrative of what it does. It is hoped that with such a narrative, sufficient resources can be found to achieve The Orders' key priorities.

---

# 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 £857,685 for the year (2018: £849,858).

Voluntary income of £348,745 was received in 2019 (2018: £318,829). This income varies from year to year with the level of donations and legacies received. Grant income remained steady at £161,173 from £161,690 in 2019 due primarily to several grants awarded for 2019.

Rental income was sustained at £102,795 (2018: £102,795) and interest on term deposits increased to £12,149 (2018: £6,360) due to an increase in the amount on deposit at the previous year end.

## Resources Expended

Total resources expended in 2019 were £1,336,993 (2018: £1,294,419). The direct costs of charitable activities increased to £1,174,318 (2018: £1,091,681). This was primarily due to the continuation of our international development programmes and travel for the Great Officers to maintain contact with our international work and Establishments around the world.

## Balance Sheet

At 31 December 2019, net assets were £6,187,946 (2018: £5,908,619). 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, until such time as they are needed.

## Going Concern

The Order's financial performance, reserves and future cashflows have been assessed by the Trustees at the date of approving the financial statements and they believe the charity is able to successfully manage its business and financial risks in the current uncertain economic climate. The Trustees will continue to monitor income and expenditure, limit commitments

and adjust costs to counter the impact of any reductions in income, using reserves, if necessary, while continuing to further the objectives of The Order.

The Trustees have a reasonable expectation that The Order has adequate resources to continue its operations for the foreseeable future and believe there are currently no material uncertainties that call this into doubt and, in view of this position, the financial statements of The Order have been prepared on a going concern basis.

## Investments

The Order continues to hold two investment properties, 1 and 2 Charterhouse Mews, London and part of the ground floor of 3 Charterhouse Mews continues to be leased to earn income for the work of The Order.

## 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.

## Risk Management

The Order identifies risks as they arise, and monitors the major strategic, business and operational risks that it faces, assesses mitigating actions that are in place, and, so far as it is able, manages these risks so as to minimise their effect. The Audit and Risk Committee (ARC) has been restructured in 2019, to ensure global and independent input commensurate with The Order's risk profile, increasing meeting frequency from 2020, reporting routinely to the TEC and annually to Grand Council. The ARC advise where resource is required to manage The Order's risks.

The principal risks faced by The Order lie in the potential reputational risks arising in the many St John Establishments operating around the world, in differing cultures and environments. The ongoing roll out of policies and protocols aim to ensure good practice in these Establishments, and the process has been enhanced in 2019 by the development of an assessment tool for all Associations, providing a mechanism to identify where guidance and advice may be helpful to ensure best practice for all.



---

# Financial Review of the Year

We monitor the use of the St John logo, countering this with a register of Intellectual Property, and membership of appropriate organisations that can monitor their use. Diversity across The Order, and especially at Board level, is carefully monitored, and we watch for risks associated with both our increasing charitable output and changing regulation with respect to charitable activity and data protection.

In 2020, Covid-19 is having a significant impact on the world. This may lead to a reduction in contributions and donations as the year progresses but this will be mitigated by reductions in travel and a slow down in International Development costs as activity reduces in response to countries trying to contain the outbreaks. It is expected that the effects of Covid-19 will continue into 2021 and the mitigations of a reduced income, such as reduced travel and international development activity, will need to be continued. These types of precaution should ensure the financial stability of The Order into the future.

## 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 are given 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, nor anyone acting on its behalf, has been subject to an undertaking to be bound by a voluntary scheme for regulating fundraising or any voluntary standard of fundraising in respect of activities on behalf of the Charity.
- The Charity monitors fundraising activities by reporting activities to the 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 includes property, term deposits of one to two years 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. The investment policy is agreed by the Trustees and reviewed by the Audit and Risk Committee.

## 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.
- Unrestricted income funds comprise Designated Funds (those funds that the Trustees have set aside for particular purposes) and General Reserves which are free for use for any of the purposes of the Charity as set out in its governing document.

---

# Financial Review of the Year

## 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, 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 if possible at a level of three to six months of annual expenditure.

## Actual level of reserves

As at 31 December 2019, total Reserves amounted to £6,187,946 (2018: £5,908,619). These are composed of Restricted income funds of £102,585 (2018: £104,782), Designated funds of £5,652,455 (2018: £5,398,148) and General Unrestricted funds of £432,906 (2018: £405,689). The General Unrestricted funds represent 3.9 months (2018: 3.7 months) of expenditure for that year.

## Accumulated Funds

Full details of funds are set out in note 18 to the financial statements.

In summary they comprise:

- Restricted income funds which contain the Emergency Relief fund, a donation to support a disaster recovery programme in Jamaica during 2018 and grants received for specific programmes (Mother & Baby (child health), St John Scotland HBC) not fully spent at the year end. The grants for specific programmes will be spent during 2020 and the disaster recovery programme will commence as soon as St John Jamaica is ready to proceed.

- Designated funds 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.

It is anticipated that the St John Association Development fund will be expended over 3 years while being topped up by further donations to allow further support for Associations to continue on a rolling basis for as long as such donations allow. During 2020, the Estate fund will fund work to maintain the roof and windows of 3 and 4 Charterhouse Mews. This will commence when activities at the central office are fully resumed after the Covid-19 outbreak. It was also planned to use funds from the HR Reserve, the Great Officers travel fund and the Regional Conferences fund on travel during 2020, but it is now likely that this expenditure will be delayed until 2021. Designated funds 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 19 and 20 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.

---

# 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, St John of Jerusalem Eye Hospital Group (SJEHG), 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. Her Majesty Queen Elizabeth II is the Sovereign Head of The Order and the Grand Prior is currently HRH the Duke of Gloucester. That 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 20,000 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.

Establishments of The Order (which include Priors, Commanderies and St John Associations) are subject to the Charter, Statutes and Regulations of The Order, but are largely autonomous in their legal structures and service delivery activities.

Members of The Order resident in countries in which there is an Establishment, by virtue of their membership of The Order, are also members of the relevant Establishment.

The St John Establishments' activities, in various countries of the world, include providing ambulance services, first aid services and youth programmes. The Order focuses its support on the smaller Establishments (Associations), which work with community based volunteers providing aid to their local community. Most Associations only have very few paid staff in administrative positions with charitable work being conducted by volunteers.

The Order's use of volunteers itself, is limited to those in specific roles within its committees and honorary positions including ceremonial and legal. No economic value has been included in the financial statements of these volunteers contribution to The Order due to measurement issues.

## 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, the Chair of the Eye Hospital together with the Priors or Chancellors of each of the Priors. The twenty-first Grand Council meeting was held in Singapore on 29–30 May 2019, and the twenty-second Grand Council meeting was held by video-conference on 28 May 2020.

- **The Executive Committee** is a standing committee of the Grand Council. It is, subject to any directions by the Grand Prior, responsible for the general control and management of the administration of The Order.

The Executive Committee members are the Charity Trustees of The Order for the purposes of the UK Charities Act 2011.

- **The Audit and Risk sub-Committee** is responsible to the Executive Committee for oversight of audit and risk.

During 2019 the Executive Committee met four times and its Audit and Risk sub-Committee met twice.

- **The Nominations and Appointments Committee** is a standing committee of the Grand Council. It is responsible for identifying candidates for appointment as a Great Officer, Principal Officer or Secretary General and advises the Grand Council in relation to such candidates and appointments. The Committee also evaluates candidates for appointment as the Chair of the Eye Hospital (on the recommendation of the SJEHG Board) and advises the Executive Committee accordingly.

During the course of 2019, the Nomination and Appointments Committee advised the Grand Council on the selection of Dr Willmore as the next Chancellor.

---

# Structure and Governance

- **The Honours and Awards Committee** is a standing committee of the Grand Council. It advises the Grand Council on all matters relating to The Order's Honours and Awards system, including appointments to and promotions in The Order and to eligibility for the award of The Life Saving Medal and the Service Medal of The Order. The Committee met four times in 2019.
- **The Pro Fide Committee** is a standing committee of the Grand Council. It assists the Great Officers and the Executive Committee in maintaining and enhancing the Christian nature and ethos of The Order and advises the Great Officers, the Grand Council and the Executive Committee on ecclesiastical, pastoral, spiritual, religious and related matters pertaining to The Order. At Grand Council 2019 it was agreed that the College of Deans act as the Pro Fide Committee of Grand Council

The members of the Grand Council and its committees during 2019 are set out on pages 21 and 22. 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 UK Charities Act 2011, by the Secretary General.

## Public Benefit

As this report makes clear, the actual delivery of service 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 35 countries.

Pages 9 to 14 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, rather than in service 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 SJEHG in East Jerusalem, Gaza and Hebron and its clinic in Anabta, as well as those treated by mobile outreach clinics in the West Bank;
- c. Members of the public in over 35 countries worldwide who receive from a St John Establishment first aid treatment, ambulance services, sea and 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.

---

# Structure and Governance

## Statement of the Responsibilities of the Executive Committee (comprising the Trustees' Responsibility Statement)

The Executive Committee, comprising the Trustees for the purposes of the Charities Act 2011, is responsible for preparing the Trustees' Annual Report (being the Report of The Order of St John) 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 then apply them consistently;
- Observe the methods and principles in the Charities 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 Charity will continue in business.

The 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 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:

**Professor Mark Compton AM**

Lord Prior  
The Order of St John

**26 October 2020**

---

# 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 Great Officers of The Order during 2019 were:

Sir W H M Ross GCVO OBE (deceased) (Lord Prior & Chair of Grand Council until 24 June 2019)

Professor M R Compton AM (Lord Prior & Chair of Grand Council from 25 June 2019)

The Right Reverend T Stevens CBE (Prelate)

Mr D P H Burgess OBE DL (Chancellor until 24 June 2020)

Mr J Mah CD QC (Sub Prior)

Dr G E Willmore (Chancellor from 25 June 2020)

### The other members of the Grand Council during the year 2019 were:

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

Major General M J Strudwick CBE (Prior, Scotland)

Sir P M Williams OBE DL (Prior, Wales)

Colonel K T Williams (Chancellor, South Africa)

Dr S Evans (Chancellor, New Zealand) (until 24 June 2020)

Mr G Loughheed (Chancellor, Canada) (until 24 June 2020)

Professor M R Compton AM (Chancellor, Australia) (until 24 June 2019)

Mr C Oxley (Chancellor, Australia) (from 25 June 2019)

Mr P Hamilton (Prior, United States of America) (until 24 June 2020)

Hon Major M Madoka EGH (Prior, Kenya) (until 24 June 2019)

Mr P Ndungu (Prior, Kenya) (from 25 June 2019)

Dr P H Teh (Prior, Singapore)

Dr C H Chung (Prior, Hong Kong)

Sir A Cash OBE (Chairman of the Eye Hospital)

Mr J H Whitehead (Chancellor, New Zealand) (from 25 June 2020)

Mr A L J Laurencelle (Chancellor, Canada) (from 25 June 2020)

Mr N G Heath (Prior, United States of America) (from 25 June 2020)

### Secretary:

Vice Admiral Sir P Lambert KCB (Secretary General)

## Honours and Awards Committee

Mr D P H Burgess OBE DL (Chancellor & Chair until 24 June 2020)

Sir W H M Ross GCVO OBE (deceased) (Lord Prior, President until 24 June 2019)

Professor M R Compton AM (Lord Prior, President from 25 June 2019)

The Right Reverend T Stevens CBE (Prelate)

Mr J Mah CD QC (Sub Prior)

Mrs K Colvin CVO (Independent member)

Dr G E Willmore (Chancellor & Chair from 25 June 2020)

### Secretary:

Vice Admiral Sir P Lambert KCB (Secretary General)

---

# Grand Council, Committees and Advisers

## Executive Committee

(whose members were, for the purposes of the UK Charities Act 2011, the Charity Trustees of The Order)

Sir W H M Ross GCVO OBE (deceased) (Lord Prior until 24 June 2019)

Professor M R Compton AM (Chancellor, Australia until 24 June 2019) (Lord Prior from 25 June 2019)

The Right Reverend T Stevens CBE (Prelate)

Mr D P H Burgess OBE DL (Chancellor until 24 June 2020)

Mr J Mah CD QC (Sub Prior)

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

Dr S Evans (Chancellor, New Zealand) (until 24 June 2020)

Mr P Hamilton (Prior, United States of America) (until 24 June 2020)

Dr P H Teh (Prior, Singapore) (until 24 June 2019)

Colonel K T Williams (Chancellor, South Africa) (from 25 June 2019)

Ms M Arthur (Appointed member)

Sir A Cash OBE (Chairman of the Eye Hospital)

Dr G E Willmore (Chancellor from 25 June 2020)

Mr A L J Laurencelle (Chancellor, Canada) (from 25 June 2020)

Mr C J Oxley (Chancellor, Australia) (from 25 June 2020)

Sir P M Williams (Prior, Wales) (from 25 June 2020)

Secretary:

Vice Admiral Sir P Lambert KCB (Secretary General)

## Audit and Risk Committee

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

Mr D Watson CA (Member of Chapter, Scotland) (until 21 January 2020)

Mr S J Frost ACA (Lead Finance Trustee, England and the Islands)

Professor K Davies MBE (Wales)

Ms L M Smith (Independent member)

Mrs S Cumming FCA (New Zealand) (from 28 November 2019)

Mr J P Grist CA (South Africa) (from 28 November 2019)

Col. A J Loudon MBE (CEO, Scotland) (from 24 February 2020)

Secretary:

Vice Admiral Sir P Lambert KCB (Secretary General)

## Pro Fide Committee (until 24 June 2019)

The Right Reverend T Stevens CBE (Prelate) (Chair)

The Venerable M Black (New Zealand)

The Right Reverend S F Sauls (USA)

Most Reverend P Kwong (Hong Kong)

Very Reverend Dr J Cairns (Scotland)

Secretary:

The Reverend Canon P Williams (England and the Islands)

---

# Grand Council, Committees and Advisers

## College of Deans (which became The Pro Fide Committee from 25 June 2019)

The Right Reverend T Stevens CBE (Prelate) (Chair)  
The Venerable M Black (New Zealand) (to 24 June 2020)  
The Right Reverend Sy F Sauls (USA) (to 24 June 2020)  
Most Reverend P Kwong (Hong Kong)  
Very Reverend Dr J Cairns (Scotland)  
Reverend D Morris (Wales)  
Reverend N Naidoo (South Africa)  
The Right Reverend C M Muturi (Kenya)  
Major General G Chapdelaine (Canada)  
The Very Reverend N Frayling (England)  
The Right Reverend R Hurford OAM (Australia)  
Reverend D Moxon (New Zealand) (from 25 June 2020)  
Reverend Dr R J Levenson (USA) (from 25 June 2020)

## Order Honorary Officers and Hospitaller

Mr D Verity	- Hospitaller
Mr T Woodcock CVO DL	- Genealogist
Major J Kelly	- Director of Ceremonies
Mr J d'A Maycock	- Honorary Legal Counsel
Mr T Budd	- Deputy Honorary Legal Counsel
Colonel (Retd) H C Sasser Sr	- Librarian (until 29 August 2019)
Dr J Warren	- Deputy Librarian
Mr T Skilton	- Librarian (from 24 June 2020)

## Senior Executives

Vice Admiral Sir P Lambert KCB - Secretary General

## Professional Advisers

### Bankers

Barclays Bank plc  
27 Regent Street  
Leicester  
LE87 2BB

### Chartered Surveyors & Property Consultants

John D Wood  
34-35 Clarges Street  
London  
W1J 7ES

### Independent Auditors

PricewaterhouseCoopers LLP  
1 Embankment Place  
London  
WC2N 6RH

### Solicitors

BDB Pitmans LLP  
One Bartholomew Close  
London  
EC1A 7BL

### Principal Office

St John House  
3 Charterhouse Mews  
London  
EC1M 6BB  
United Kingdom



# Independent auditors' report to the trustees of The Most Venerable Order of the Hospital of St John of Jerusalem (The Order of St John)

## Report on the audit of the financial statements

### Opinion

In our opinion, The Most Venerable Order of the Hospital of St John of Jerusalem (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 2019 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 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 2019; the statement of financial activities for the year then ended, the statement of cash flows for the year then ended; and the notes to the financial statements, which include a summary of the significant accounting policies.

### 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 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.

# Independent auditors' report to the trustees of The Most Venerable Order of the Hospital of St John of Jerusalem (The Order of St John)

## *Trustees' Report*

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

## **Responsibilities for the financial statements and the audit**

### *Responsibilities of the trustees for the financial statements*

As explained more fully in the Trustees' Responsibilities Statement set out on page 21, the trustees are responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view. 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*

We are eligible to act and have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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](http://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 (Part 4 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 by the charity; 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

**26 October 2020**

# Statement of Financial Activities

## for the year ended 31 December 2019

	Note	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
<b>INCOME</b>					
<b>Donations and Legacies</b>					
Contributions from St John Establishments	2	823,982	33,703	857,685	849,858
Other voluntary income	3	333,631	15,114	348,745	318,829
<b>Charitable Activities</b>					
Grants	4	-	161,173	161,173	161,690
<b>Investments</b>					
Rental income		102,795	-	102,795	102,795
Building insurance income		1,852	-	1,852	1,793
Interest income		12,149	-	12,149	6,360
<b>Total Income</b>		<b>1,274,409</b>	<b>209,990</b>	<b>1,484,399</b>	<b>1,441,325</b>
<b>EXPENDITURE</b>					
Costs of raising funds	6a	(68,336)	-	(68,336)	(84,479)
Charitable activities	6b	(962,131)	(212,187)	(1,174,318)	(1,091,682)
Governance costs	6c	(94,339)	-	(94,339)	(118,258)
<b>Total Expenditure</b>	<b>6</b>	<b>(1,124,806)</b>	<b>(212,187)</b>	<b>(1,336,993)</b>	<b>(1,294,419)</b>
<b>Net income before revaluation</b>		<b>149,603</b>	<b>(2,197)</b>	<b>147,406</b>	<b>146,906</b>
Revaluation	13	131,921	-	131,921	172,071
<b>Net Movement in Funds</b>		<b>281,524</b>	<b>(2,197)</b>	<b>279,327</b>	<b>318,977</b>
Total Funds brought forward at 1 January		5,803,837	104,782	5,908,619	5,589,642
<b>Total Funds carried forward at 31 December</b>	<b>18</b>	<b>6,085,361</b>	<b>102,585</b>	<b>6,187,946</b>	<b>5,908,619</b>

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 2019

	Note	2019 £	2019 £	2018 £	2018 £
<b>FIXED ASSETS</b>					
Intangible fixed assets	10		1,077		2,154
Tangible fixed assets	11		2,020,881		2,064,954
Investment in subsidiary	12		1,625		1,625
Investment properties	13		2,254,131		2,122,210
<b>Total Fixed Assets</b>			<b>4,277,714</b>		<b>4,190,943</b>
<b>CURRENT ASSETS</b>					
Debtors	14	152,014		149,928	
Term deposits		816,942		801,763	
Cash at bank and in hand		977,619		839,166	
<b>Total Current Assets</b>		<b>1,946,575</b>		<b>1,790,857</b>	
<b>CURRENT LIABILITIES</b>					
Creditors: amounts falling due within one year	15	(36,343)		(73,181)	
<b>Net Current Assets</b>			<b>1,910,232</b>		<b>1,717,676</b>
<b>Total Assets less Current Liabilities</b>			<b>6,187,946</b>		<b>5,908,619</b>
<b>NET ASSETS</b>	17		<b>6,187,946</b>		<b>5,908,619</b>
<b>THE FUNDS OF THE CHARITY</b>					
General Reserves	18		432,906		405,689
Designated Funds	18		5,652,455		5,398,148
<b>Total Unrestricted Income Funds</b>			<b>6,085,361</b>		<b>5,803,837</b>
<b>Restricted Income Funds</b>	18		<b>102,585</b>		<b>104,782</b>
<b>TOTAL FUNDS OF THE CHARITY</b>			<b>6,187,946</b>		<b>5,908,619</b>

The Financial Statements on pages 27 to 47 were approved by the Executive Committee of The Order of St John and signed on its behalf by:

**Professor Mark Compton AM**  
 Lord Prior  
 The Order of St John  
 26 October 2020

# Statement of Cash Flows

## for the year ended 31 December 2019

	Note	2019 £	2018 £
<i>Cash flows from operating activities:</i>			
Net income for the year		147,406	146,906
<i>Adjustments for:</i>			
Amortisation of intangible fixed assets	10	1,077	1,076
Depreciation of tangible fixed assets	11	44,073	50,602
Deduct interest income shown in investing activities		(12,149)	(6,360)
(Increase)/decrease in debtors		(2,086)	15,184
(Decrease) in creditors		(36,838)	(114,766)
<b>Net cash generated from operating activities</b>		<b>141,483</b>	<b>92,642</b>
<i>Cash flows used in investing activities:</i>			
Interest income		12,149	6,360
Purchase of tangible fixed assets	11	-	(20,807)
<b>Net cash (utilised by)/generated from investing activities</b>		<b>12,149</b>	<b>(14,447)</b>
<i>Cash flows from financing activities:</i>			
Movement in term deposits		(15,179)	(418,927)
<b>Net cash utilised by financing activities</b>		<b>(15,179)</b>	<b>(418,927)</b>
<b>Increase/(decrease) in cash and cash equivalents in the year</b>		<b>138,453</b>	<b>(340,732)</b>
Cash and cash equivalents brought forward		839,166	1,179,898
<b>Cash and cash equivalents carried forward</b>		<b>977,619</b>	<b>839,166</b>

---

# 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 Accounting and Reporting by Charities: Statement of Recommended Practice: applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(effective from 1 January 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland(FRS 102) and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a “true and fair” view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a “true and fair view”. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the latest Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), rather than the Financial Reporting Standard applicable at the time the Charities (Accounts and Reports) Regulations 2008 came into effect.

The Charity constitutes a public benefit entity as defined by FRS102.

### Going Concern

The Order’s financial performance, reserves and future cashflows have been assessed by the Trustees at the date of approving the financial statements and they believe the charity is able to successfully manage its business and financial risks in the current uncertain economic climate. The Trustees will continue to monitor income and expenditure, limit commitments and adjust costs to counter the impact of any reductions in income using reserves, if necessary, while continuing to further the objectives of The Order.

The Trustees have a reasonable expectation that The Order has adequate resources to continue its operations for the foreseeable future and believe there are currently no material uncertainties that call this into doubt and, in view of this position, the financial statements of The Order have been prepared on a going concern basis.

### 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 (SJEHG). 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 a fund for a specific purpose and general reserves. Further details of each fund are disclosed in note 18.

### 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 to cover the running costs of The Order office are received from St John Pories and Establishments.

---

# Notes to the Financial Statements

## 1. Accounting Policies *(continued)*

### **Income recognition** *(continued)*

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.

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 formal Board meetings including the Executive 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 member 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 in the financial statements. 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 carrying 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 full valuations to ensure that they continue to be valued in accordance with the Charity 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. Term deposits are those deposits with greater than 3 months to maturity. During 2020 a term deposit was redeemed without penalty and part reinvested. Term deposits with maturing values of £402,800 and £220,367 will now mature in August 2021 and December 2021 respectively.

### 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 (2018: £nil). 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.

### Specific management judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amount reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenditure during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

Specific judgements, with the most significant effect on the amounts recognised in the financial statements, are made by management in the process of applying The Order's accounting policies. These judgements, estimates and assumptions are made on the basis of appropriate past evidence, professional advice and other relevant evidence are as follows:

- **Investment properties** (note 13) – these are valued annually by a RICS qualified valuer independent of The Order. Such valuations use the most relevant and appropriate assumptions to come to an assessment of value in accordance with their professional standards.
- **Intangible fixed assets** (note 10) – while the costs of maintaining the trademark registration is amortised over 10 years, it is not possible to say whether this has any association with the fair value of the trademark.
- **Cost allocation** (note 6d) – for the allocation of support costs, direct costs are used where possible. Staff costs are allocated in the proportion of staff time spent on activities and overheads and depreciation are allocated in the same proportions as staff costs. These costs are analysed and reviewed each year to ensure a good correlation with work undertaken by staff.
- **Volunteers** – valuation of the time that trustees, honorary officers, ceremonial officers, committee members and specific volunteers give to The Order has not been valued and included in these financial statements due primarily to the difficulties presented in carrying out such a valuation.

# Notes to the Financial Statements

## 2. Contributions from St John Establishments

	Unrestricted £	Restricted £	2019 Total £	2018 Total £
England and The Islands	287,649	-	287,649	287,649
Australia	126,722	-	126,722	126,722
Canada	99,265	-	99,265	99,265
New Zealand	95,325	-	95,325	95,325
Scotland	47,510	33,703	81,213	85,086
United States of America	67,043	-	67,043	67,043
Wales	45,068	-	45,068	45,068
South Africa	12,500	-	12,500	8,200
	<b>781,082</b>	<b>33,703</b>	<b>814,785</b>	<b>814,358</b>
Hong Kong	12,600	-	12,600	10,100
Kenya	12,600	-	12,600	10,100
Singapore	12,500	-	12,500	10,100
Other St John Establishments	5,200	-	5,200	5,200
	<b>823,982</b>	<b>33,703</b>	<b>857,685</b>	<b>849,858</b>

## 3. Other Voluntary Income

	Unrestricted £	Restricted £	2019 Total £	2018 Total £
Donations	145,269	15,114	160,383	212,495
Legacies	144,399	-	144,399	92,929
Donated expenses	29,545	-	29,545	13,405
Events income	14,418	-	14,418	-
	<b>333,631</b>	<b>15,114</b>	<b>348,745</b>	<b>318,829</b>

## 4. Grants

Grants of £161,173 (2018: £161,690) were received in the year to further the work of the Mother and Baby programme 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 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 2019 was estimated at £48,000 (2018: £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 2018, the amount paid by these Establishments was £500 (2018: £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 (2018: £nil).

## 6. Total Expenditure

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

	Expenditure on charitable activities £	Governance costs £	Costs of raising funds £	2019 Total £	2018 Total £
Staff costs	347,099	27,240	49,144	423,483	425,394
Support cost	95,084	8,743	5,464	109,291	131,308
Grants payable	499,286	-	-	499,286	433,217
Other costs	232,849	58,356	13,728	304,933	304,500
<b>Total</b>	<b>1,174,317</b>	<b>94,339</b>	<b>68,337</b>	<b>1,336,993</b>	<b>1,294,419</b>

Total expenditure in the year is stated after charging:	2019 £	2018 £
Depreciation	44,073	50,602
Amortisation	1,077	1,076
Audit fees	16,320	14,592

### 6a. Cost of raising Funds

The cost of generating funds of £68,336 (2018: £84,479) principally relates to the staff costs of employing a fundraiser together with online fundraising costs and production of promotional material.

# Notes to the Financial Statements

## 6b. Expenditure on Charitable Activities

In 2019 the expenditure on charitable activities was £1,174,317 (2018: £1,091,682) of which £962,131 (2018: £905,217) was expenditure from unrestricted funds and £212,187 (2018: £186,465) was expenditure from restricted funds. Charitable activities undertaken by The Order are detailed in the Report of the Trustees.

The following significant grants were made to St John Establishments:

	2019 No of grants	2019 £	2018 No of grants	2018 £
Malawi	4	187,194	3	160,610
Zambia	3	128,704	3	100,831
Uganda	3	49,997	4	52,053
Zimbabwe	2	49,147	1	23,305
Sri Lanka	2	46,624	1	26,693
St Lucia	1	29,594	1	838
Ghana	1	1,813	-	-
Mauritius	1	1,748	-	-
Eswatini	1	1,349	-	-
Nigeria	1	908	-	-
Cyprus	1	889	-	-
Ireland	1	543	-	-
Gibraltar	1	443	-	-
Malta	1	333	-	-
South Africa	-	-	2	41,609
Jamaica	-	-	2	23,038
Antigua	-	-	1	835
Dominica	-	-	1	818
Bermuda	-	-	1	740
Guyana	-	-	1	660
Trinidad & Tobago	-	-	1	546
Grenada	-	-	1	341
Barbados	-	-	1	300
	<b>23</b>	<b>499,286</b>	<b>24</b>	<b>433,217</b>

These grants were made for the following activities:

	2019 £	2018 £
Mother & Baby (Child Health) Programmes	351,754	259,724
First Aid / Social Enterprise	73,344	103,632
St John Scotland Home Based Care grant	33,780	33,888
Disaster Preparedness	29,594	-
Regional Meetings	10,814	5,973
Ambulance	-	30,000
	<b>499,286</b>	<b>433,217</b>

# Notes to the Financial Statements

## 6c. Governance Costs

	2019 £	2018 £
Trustee costs	40,908	43,707
Staff costs	27,240	26,350
Audit fees	16,320	14,592
Support costs allocated	8,743	10,504
Professional and legal fees	1,128	23,105
	<b>94,339</b>	<b>118,258</b>

## 6d. Analysis of Support Costs

	Expenditure on charitable activities £	Governance costs £	Costs of raising funds £	2019 Total £
Running costs	14,042	1,291	806	16,139
Facilities management	69,443	6,386	3,991	79,820
Finance	1,161	107	67	1,335
Information technology	8,567	787	492	9,846
Bank charges	1,871	172	108	2,151
	<b>95,084</b>	<b>8,743</b>	<b>5,464</b>	<b>109,291</b>

	Expenditure on charitable activities £	Governance costs £	Costs of raising funds £	2018 Total £
Running costs	26,019	2,392	1,495	29,906
Facilities management	75,992	6,988	4,367	87,347
Finance	1,073	98	62	1,233
Information technology	9,710	893	558	11,161
Bank charges	1,445	133	83	1,661
	<b>114,239</b>	<b>10,504</b>	<b>6,565</b>	<b>131,308</b>

## 7. Taxation

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

# Notes to the Financial Statements

## 8. Analysis of Staff Costs and Remuneration received by Key Management Personnel

### 8a) Employee Numbers

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

	2019 Number	2018 Number
Charitable activities	5	5
Support	1	1
Governance	2	2
	<b>8</b>	<b>8</b>

### 8b) Staff Costs

	2019 £	2018 £
Salaries	346,874	349,974
Social security costs	38,397	38,329
Pension costs	37,572	36,507
	<b>422,843</b>	<b>424,810</b>
Other staff costs	640	584
	<b>423,483</b>	<b>425,394</b>

Other staff costs relate to professional memberships.

### 8c) Emoluments of Employees

	2019 Number	2018 Number
£70,001 - £80,000	1	1

All employees are members of the organisation's defined contributions pension scheme detailed in note 22. 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 £81,173 (2018: £78,523).

## 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

	2019 £	2018 £
<b>Cost</b> at 1 January and 31 December	10,768	10,768
Accumulated amortisation:		
Accumulated amortisation at 1 January	(8,614)	(7,538)
Charge for the year	(1,077)	(1,076)
<b>Accumulated amortisation</b> at 31 December	(9,691)	(8,614)
<b>Net book value</b> at 31 December	<b>1,077</b>	<b>2,154</b>

Intangible assets comprise:

- UK registered trademarks 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 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 £
<b>Cost:</b>					
At 1 January 2019	619,500	688,457	1,276,440	158,191	2,742,588
At 31 December 2019	<b>619,500</b>	<b>688,457</b>	<b>1,276,440</b>	<b>158,191</b>	<b>2,742,588</b>
<b>Accumulated depreciation:</b>					
At 1 January 2019	322,000	-	232,784	122,850	677,634
Charge for the year	-	-	25,529	18,544	44,073
At 31 December 2019	<b>322,000</b>	<b>-</b>	<b>258,313</b>	<b>141,394</b>	<b>721,707</b>
<b>Net book value:</b>					
At 31 December 2019	<b>297,500</b>	<b>688,457</b>	<b>1,018,127</b>	<b>16,797</b>	<b>2,020,881</b>
At 31 December 2018	<b>297,500</b>	<b>688,457</b>	<b>1,043,656</b>	<b>35,341</b>	<b>2,064,954</b>

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 £26.3 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 St John of Jerusalem 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 (2018: £1,625). The Order of St John is the solo member of St John of Jerusalem Eye Hospital Group (SJEHG), 4 Charterhouse Mews, London EC1M 6BB (Company no. 7355619; Charity no. 1139527) SJEHG 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

	2019 £	2018 £
At 1 January	2,122,210	1,950,139
Increase in fair value of 1 & 2 Charterhouse Mews and leased area of 3 Charterhouse Mews	131,921	172,071
At 31 December	<b>2,254,131</b>	<b>2,122,210</b>

The valuation of 1 and 2 Charterhouse Mews, London was carried out at 31 December 2019 by a RICS Registered valuer from John D Wood in compliance with RICS Valuation- Professional Standards 2017. The fair value of the properties has been primarily derived using comparable recent market transactions on arm's length terms. The value of these two properties had increased to £1,965,000 from a value of £1,850,000 at the previous year end.

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 2019, 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. This value therefore increased from £272,210 to £289,131 at the year end.

The outbreak of Covid-19 in 2020 has added an element of uncertainty in respect of property values but this is not considered to be a permanent material change in value.



# Notes to the Financial Statements

## 14. Debtors

	2019 £	2018 £
Priorities and other debtors	115,186	94,181
Amounts due from subsidiary undertaking	1,091	-
Prepayments and accrued income	35,737	55,747
	<b>152,014</b>	<b>149,928</b>

## 15. Creditors

### a) Amounts falling due within one year

	2019 £	2018 £
Deferred income	2,600	27,429
Amounts owed to subsidiary undertaking	50	-
Accruals	18,580	33,509
Other creditors	15,113	12,243
	<b>36,343</b>	<b>73,181</b>

### b) Deferred Income

	2019 £	2018 £
At 1 January	27,429	66,448
Released in year	(27,429)	(66,448)
Amounts charged to deferred income during the year	2,600	27,429
At 31 December	<b>2,600</b>	<b>27,429</b>

## 16. Capital and other Commitments

At the end of December 2019, contracts were in place committing The Order to the following payments in respect of a customer-relationship management (CRM) solution, a photocopier and IT services.

### Payments due

	2019 £	2018 £
Not later than one year	24,272	5,568
Later than one year and not later than five years	44,543	14,976

### Operating lease expenses related to these commitments

During 2019 operating lease expenses were £4,240 (2018: £195).

## 17. Analysis of net Assets

	Fixed assets £	Other net assets £	2019 Total £	Fixed Assets £	Other net assets £	2018 Total £
Restricted Income funds	-	102,585	102,585	-	104,782	104,782
Designated funds	4,277,714	1,374,741	5,652,455	4,190,943	1,207,205	5,398,148
General reserves	-	432,906	432,906	-	405,689	405,689
	<b>4,277,714</b>	<b>1,910,232</b>	<b>6,187,946</b>	<b>4,190,943</b>	<b>1,717,676</b>	<b>5,908,619</b>

# Notes to the Financial Statements

## 18. Statement of Funds 2019

	1 January 2019 £	Income £	Expenditure £	Transfers £	31 December 2019 £
<b>Restricted Income Funds</b>					
Emergency Relief Fund	36,813	-	-	-	36,813
Mother & Baby (child health)	49,281	176,287	(178,407)	-	47,161
St John Scotland HBC Grant	3,688	33,703	(33,780)	-	3,611
Jamaica	15,000	-	-	-	15,000
<b>Total Restricted Income Funds</b>	<b>104,782</b>	<b>209,990</b>	<b>(212,187)</b>	<b>-</b>	<b>102,585</b>
<b>Designated Funds</b>					
St John Association Development Fund	990,382	423,836	(288,300)	-	1,125,918
Website Redevelopment Fund	26,823	-	-	-	26,823
Estate Fund	75,000	32,000	-	-	107,000
HR Reserve Fund	100,000	-	-	-	100,000
Great Officers' Travel Fund	10,000	-	-	-	10,000
Regional Conferences Fund	5,000	-	-	-	5,000
	<b>1,207,205</b>	<b>455,836</b>	<b>(288,300)</b>	<b>-</b>	<b>1,374,741</b>
<b>Fixed Asset Reserve</b>					
Tangible	2,064,954	-	(44,073)	-	2,020,881
Intangible	2,154	-	(1,077)	-	1,077
Investment in subsidiary	1,625	-	-	-	1,625
Investment properties	2,122,210	-	-	131,921	2,254,131
	<b>4,190,943</b>	<b>-</b>	<b>(45,150)</b>	<b>131,921</b>	<b>4,277,714</b>
<b>Total Designated Funds</b>	<b>5,398,148</b>	<b>455,836</b>	<b>(333,450)</b>	<b>131,921</b>	<b>5,652,455</b>
<b>Other Unrestricted Income Funds</b>					
General Reserves	405,689	818,573	(791,356)	-	432,906
<b>Total Other Funds</b>	<b>405,689</b>	<b>818,573</b>	<b>(791,356)</b>	<b>-</b>	<b>432,906</b>
<b>Total Unrestricted Funds</b>	<b>5,803,837</b>	<b>1,274,409</b>	<b>(1,124,806)</b>	<b>131,921</b>	<b>6,085,361</b>
<b>Total Funds 2019</b>	<b>5,908,619</b>	<b>1,484,399</b>	<b>(1,336,993)</b>	<b>131,921</b>	<b>6,187,946</b>
<b>Total Funds 2018</b>	<b>5,589,642</b>	<b>1,441,325</b>	<b>(1,294,419)</b>	<b>172,071</b>	<b>5,908,619</b>

# Notes to the Financial Statements

## 18. Statement of Funds 2018

	1 January 2018 £	Income £	Expenditure £	Transfers £	31 December 2018 £
<b>Restricted Income Funds</b>					
Emergency Relief Fund	36,813	-	-	-	36,813
Big Lottery M&B Grant	-	170,063	(120,782)	-	49,281
Mother & Child Health	-	1,795	(1,795)	-	-
St John Scotland HBC Grant	-	37,576	(33,888)	-	3,688
Jamaica	15,000	-	-	-	15,000
Ambulance	-	30,000	(30,000)	-	-
<b>Total Restricted Income Funds</b>	<b>51,813</b>	<b>239,434</b>	<b>(186,465)</b>	<b>-</b>	<b>104,782</b>
<b>Designated Funds</b>					
St John Association Development Fund	860,827	409,390	(279,835)	-	990,382
Website Redevelopment Fund	26,823	-	-	-	26,823
Estate Fund	75,000	-	-	-	75,000
HR Reserve Fund	100,000	-	-	-	100,000
Great Officers' Travel Fund	10,000	-	-	-	10,000
Regional Conferences Fund	5,000	-	-	-	5,000
	<b>1,077,650</b>	<b>409,390</b>	<b>(279,835)</b>	<b>-</b>	<b>1,207,205</b>
<b>Fixed Asset Reserve</b>					
Tangible	2,094,749	20,807	(50,602)	-	2,064,954
Intangible	3,230	-	(1,076)	-	2,154
Investment in subsidiary	1,625	-	-	-	1,625
Investment properties	1,950,139	-	-	172,071	2,122,210
	<b>4,049,743</b>	<b>20,807</b>	<b>(51,678)</b>	<b>172,071</b>	<b>4,190,943</b>
<b>Total Designated Funds</b>	<b>5,127,393</b>	<b>430,197</b>	<b>(331,513)</b>	<b>172,071</b>	<b>5,398,148</b>
<b>Other Unrestricted Income Funds</b>					
General Reserves	410,436	771,694	(776,441)	-	405,689
<b>Total Other Funds</b>	<b>410,436</b>	<b>771,694</b>	<b>(776,441)</b>	<b>-</b>	<b>405,689</b>
<b>Total Unrestricted Funds</b>	<b>5,537,829</b>	<b>1,201,891</b>	<b>(1,107,954)</b>	<b>172,071</b>	<b>5,803,837</b>
<b>Total Funds 2018</b>	<b>5,589,642</b>	<b>1,441,325</b>	<b>(1,294,419)</b>	<b>172,071</b>	<b>5,908,619</b>
<b>Total Funds 2017</b>	<b>5,439,555</b>	<b>1,341,039</b>	<b>(1,190,952)</b>	<b>-</b>	<b>5,589,642</b>

---

# Notes to the Financial Statements

## 18. Statement of Funds *(continued)*

### Restricted Income Funds

The Emergency Relief Fund £36,813 (2018: £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.

A number of donors, including those responding to the St John Day Appeal, gave £176,287 to be used by the Mother and Baby programme in Africa. Money not spent, is carried forward as these programmes continue into 2020.

St John Scotland donated £33,703 to support the primary healthcare programme in Malawi. The balance remaining will be spent in 2020.

The money donated for Jamaica and allocated initially for Social Enterprise has been carried over to 2020. Its use would be agreed with the donor and the programme would commence when St John Jamaica was ready.

### Designated Funds

The St John Association Development Fund of £1,125,918 (2018: £990,382) 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, The Disaster Recovery Programme and other supporting and programme developing activities.

The Website Redevelopment Fund of £26,823 (2018: £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 £107,000 (2018: £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. It is planned to use this reserve during 2020.

The HR Reserve Fund of £100,000 (2018: £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 (2018: £10,000) is a fund to ensure the international travel costs of the 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 (2018: £5,000) has been established to ensure that regional conference costs can be met as they occur.

The Fixed Asset Reserve of £4,277,714 (2018: £4,190,943) is a designated fund that represents fixed assets used to enable The Order to carry out its charitable mission and to fund investment properties.

As a consequence of Covid-19, each of the designated funds will be reviewed by the Trustees on an on-going basis to ensure that they are appropriate and relevant to The Order and be adjusted appropriately.

---

# Notes to the Financial Statements

## 18. Statement of Funds *(continued)*

### Unrestricted Income Fund

The General Reserves of £432,906 (2018: £405,689) are free reserves which are used by the Trustees to spend on the Charity's general charitable objects.

## 19. Trustees (as defined at page 23)

The Trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. With the exception of the Great Officers, expenses incurred by those acting as Charity Trustees and Senior Management of the St John Establishments are the responsibility of their respective Establishment.

The four (2018: four) Great Officers' travel and subsistence expenses, incurred in the course of their charitable activities, amounted to £101,324 (2018: £80,290). Two of the Great Officers donated £15,100 in 2019 (2018: £21,600). Other Senior Volunteers claimed £15,466 (2018: £15,320) in expenses during 2019, as a number of The Order's committees are served by volunteers in honorary positions.

# Notes to the Financial Statements

## 20. Related Parties

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

Trustee	Other senior roles held	Transactions with the organisations
Rear Adm L J Jarvis	Prior, the Priory of England and the Islands	Contributions received £287,649, purchases from St John Ambulance England and St John Priory £1,122, reimbursements of cost of St John Priory and donations of £3,761. Debtor at the year end £3,398 (2018: nil).
Professor M R Compton	Lord Prior, and previously Chancellor, the Priory in Australia	Contribution received £126,722, Reimbursement from the Priory of costs of £308 and reimbursements of expenses on behalf of The Order £35,484.
Dr S Evans	Chancellor, the Priory in New Zealand	Contribution received £95,325 and reimbursement of Priory costs of £842. Debtor at the year end £24,384 (2018: nil) .
Mr P Hamilton	Prior, the Priory in the USA	Contribution received £67,043, reimbursements of Priory costs of £347.
Colonel K T Williams	Prior, the Priory for South Africa	Contribution received of £12,500, reimbursements of Priory costs of £4,055. Debtor at the year end £16,630 (2018: nil).
Dr P H Teh	Prior, the Priory of Singapore	Contributions received of £12,500.
Sir Andrew Cash	Chairman of St John of Jerusalem Eye Hospital Group	During the year, the Hospital reimbursed The Order £2,913 (2018: £2,905) and The Order passed on donations to the Eye Hospital of £50 (2018: £763). The SJEHG debtor due was £1,091 (2018: £nil) at the year end. The SJEHG creditor at the year end was £50 (2018: £nil). The Order leases the hospital and other buildings in Jerusalem to St John of Jerusalem Eye Hospital Group at a peppercorn rent. In the opinion of the Trustees, it would be impracticable to place a value on this facility.

# Notes to the Financial Statements

## 21. Statement of Financial Activities for the year ended 31 December 2018

	Unrestricted Funds £	Restricted Funds £	Total 2018 £
<b>INCOME</b>			
<b>Donations and Legacies</b>			
Contributions from St John Establishments	812,282	37,576	849,858
Other voluntary income	278,661	40,168	318,829
<b>Charitable Activities</b>			
Grants	-	161,690	161,690
<b>Investments</b>			
Rental income	102,795	-	102,795
Building insurance income	1,793	-	1,793
Interest income	6,360	-	6,360
<b>Total Income</b>	<b>1,201,891</b>	<b>239,434</b>	<b>1,441,325</b>
<b>EXPENDITURE</b>			
Costs of raising funds	(84,479)	-	(84,479)
Charitable activities	(905,217)	(186,465)	(1,091,682)
Governance costs	(118,258)	-	(118,258)
<b>Total Expenditure</b>	<b>(1,107,954)</b>	<b>(186,465)</b>	<b>(1,294,419)</b>
<b>Net income before revaluation</b>	<b>93,937</b>	<b>52,969</b>	<b>146,906</b>
Revaluation	172,071	-	172,071
<b>Net Movement in Funds</b>	<b>266,008</b>	<b>52,969</b>	<b>318,977</b>
Total Funds brought forward at 1 January	5,537,829	51,813	5,589,642
<b>Total Funds carried forward at 31 December</b>	<b>5,803,837</b>	<b>104,782</b>	<b>5,908,619</b>

## 22. Pension Costs

Current employees are members of The Pension Trust's Federated Retirement Plan, a direct contribution scheme, and life cover has been purchased. During 2019, the Charity paid contributions at the rate of 10% (2018: 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.

Pension costs are included in staff costs and are allocated on the basis of staff time spent on activities in the financial statements. Pension costs, as with all other staff costs are paid from the unrestricted funds of The Order.

## 23. Covid-19 – Non-Adjusting Post Balance Sheet Events

The impact of Covid-19 in 2020 has been noted in these financial statements under the relevant headings. As at 31 December 2019 these represent non-adjusting post Balance Sheet events.



**St John**

International

**ST JOHN INTERNATIONAL**

St John House  
3 Charterhouse Mews  
London  
EC1M 6BB

+44 (0) 207 251 3292  
[info@orderofstjohn.org](mailto:info@orderofstjohn.org)

[www.stjohninternational.org](http://www.stjohninternational.org)

Registered Charity No. 235979