



St John
International



.....

Trustees' Annual Report and Financial Statements 2021

Registered Charity No. 235979

Contents

Message from the Lord Prior	4
Message on Key Achievements from the Secretary General	5
Report of The Order of St John	6
The Order of St John at a Glance	7
Delivering Our Objects through our Activities	8
Short and Longer Term Objectives and Activities	9
Financial Review of the Year	11
Structure and Governance	15
Grand Council, Committees and Advisers	18
Independent Auditors' Report	21
Statement of Financial Activities	23
Balance Sheet	24
Statement of Cash Flows	25
Notes to the Financial Statements	26

St John International ("SJI") 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

As the Covid-19 pandemic continued in 2021, the St John global family responded to urgent community healthcare needs, refocussing and adapting as those needs evolved. In some countries, the only way for a Covid patient to get to hospital was in a St John ambulance. In others, widespread testing for Covid-19 in communities and universal vaccination programmes were only possible thanks to the millions of hours of voluntary service given by St John volunteers. The Order has never been more needed or more relevant.

Our new global strategy provides the framework to allow us to build on the work of the past, our fantastic volunteers and staff and the technical expertise in our worldwide network to deliver our mission to lead globally in First Aid and responses to community healthcare needs. As part of this we aspire to be the “thought leaders” in the areas in which we operate. This is exemplified by the work of the St John Ophthalmic Association, promoting research, teaching and evidence-based practice in eye care.

The financial, operational and people impact of Covid has been significant, but most Establishments have managed to navigate the difficulties, and where they have had problems, the Order has been able to offer grants and loans to help them through. This assistance has allowed the Order in South Africa to restructure for the future, and the Association in the Solomon Islands to cope with the impact of Covid in a small and isolated state where the national healthcare provisions are limited. That said, the impacts referred to above have been very significant and recovery for many Establishments will take

a considerable time. I deeply appreciate everything that all St John people have done in response to and recovery from these extraordinary circumstances.

The global strategy (our first as a global Order) adopted in 2020, began to bear fruit in 2021. Subject matter experts, chief executives and their teams have met more regularly, complemented by input from our new international youth and women’s networks. These activities have brought to life the concept of “One St John” and started to spread best practice across our Establishments.

As we build on these strong foundations, St John will be better equipped to meet the challenges of the 21st century, to have even greater impact across the globe, and to provide the highest quality First Aid and community healthcare everywhere we are represented. Clarity of purpose and a rigorous commitment to our Values are central to the successful delivery of our mission so that we can best serve, with skill and compassion, our lords, the sick and the poor.

Our ability to deliver depends on our professional staff and we undertake to developing them to lead and perform to the highest levels. We will continue to mobilise and support our committed and skilled volunteers and to provide strategic direction through the Trustees’ Executive Committee.

From our Mother and Baby Programmes in Africa to our vaccine volunteers in England, our paramedics in Papua New Guinea and the wonderful work in the USA in raising much needed funds for the Eye Hospital and of course the exceptional work of the Eye Hospital,



St John provides vital services to citizens across the globe.

I am proud to be part of and have the distinct privilege to lead an organisation which has never been as relevant or as necessary.

Pro fide – Pro utilitate hominum.

Professor Mark Compton AM
Lord Prior
The Order of St John

21 June 2022

Message on Key Achievements from the Secretary General

2021 was another challenging year for The Order of St John. The continuing pandemic curtailed travel plans and delayed work on the implementation of the Order's new global strategy, and, more importantly, had a huge financial impact on many of our constituent parts. At the same time, the Order's mission and work have never been more relevant, or more vital. We were pleased that the International Office was able to provide practical help to a number of organisations over the year to allow them to continue their much-needed work.

Within these difficult parameters, the impact of the Order's activity across the globe is particularly impressive. The backbone of the organisation are our 200,000 volunteers who, faced with a global pandemic of unprecedented scale, adapted to provide crucial community healthcare in many of our more than 35 countries. In England, they delivered over one million hours of support to the national Covid response. In Papua New Guinea, St John staffed and ran a Nightingale hospital for Covid patients, and in the Solomon Islands, a team of 35 volunteers formed a bubble and looked after 100 patients every day.

St John International continued to provide support to the successful Mother and Baby Programme in four African countries. In 2021, more than 23,300 pregnant women, new mothers and fathers were visited at home by St John volunteers, and another 118,000 people received community health education on safe motherhood, and infant survival and health. The programme saves lives every day. As we look to the future,

the Success Model and monitoring tools developed to deliver and manage the programme will serve as a template for the sustainable delivery of future multi-country programmes.

Local teams adapted core St John activities such as First Aid training and delivery to fit Covid conditions in their countries. This allowed them to train 2 million people in First Aid, treat 1.2 million in need of First Aid and reach 2.5 million more through community healthcare programmes.

New digital delivery models and expertise in safe delivery of clinical interventions provide strong foundations for our future. Agreement on a sustainable funding model, which will be implemented with effect from 2023 will allow for better planning and a more strategic approach to the Order's global activity. Shared experience and expertise are at the heart of the strategic vision for a bigger and better St John – the lessons from our Covid response will be woven into planning for the future and used to inform the development of standards and guidelines for the future.

I was delighted to be appointed Secretary General of the Order at the end of 2021. I will build on the work of my predecessor Sir Paul Lambert whose vision and drive made a huge impact over the previous nine years to make the ambitious vision of the strategy a reality, positioning St John as the modern global organisation it strives to be. The continuing commitment and support of our Trustees, CEOs and volunteers gives me confidence that we are well-placed to get there.



Susan le Jeune d'Allegeershecque CMG
Secretary General
The Order of St John

21 June 2022

Report of The Order of St John for the year ended 31 December 2021

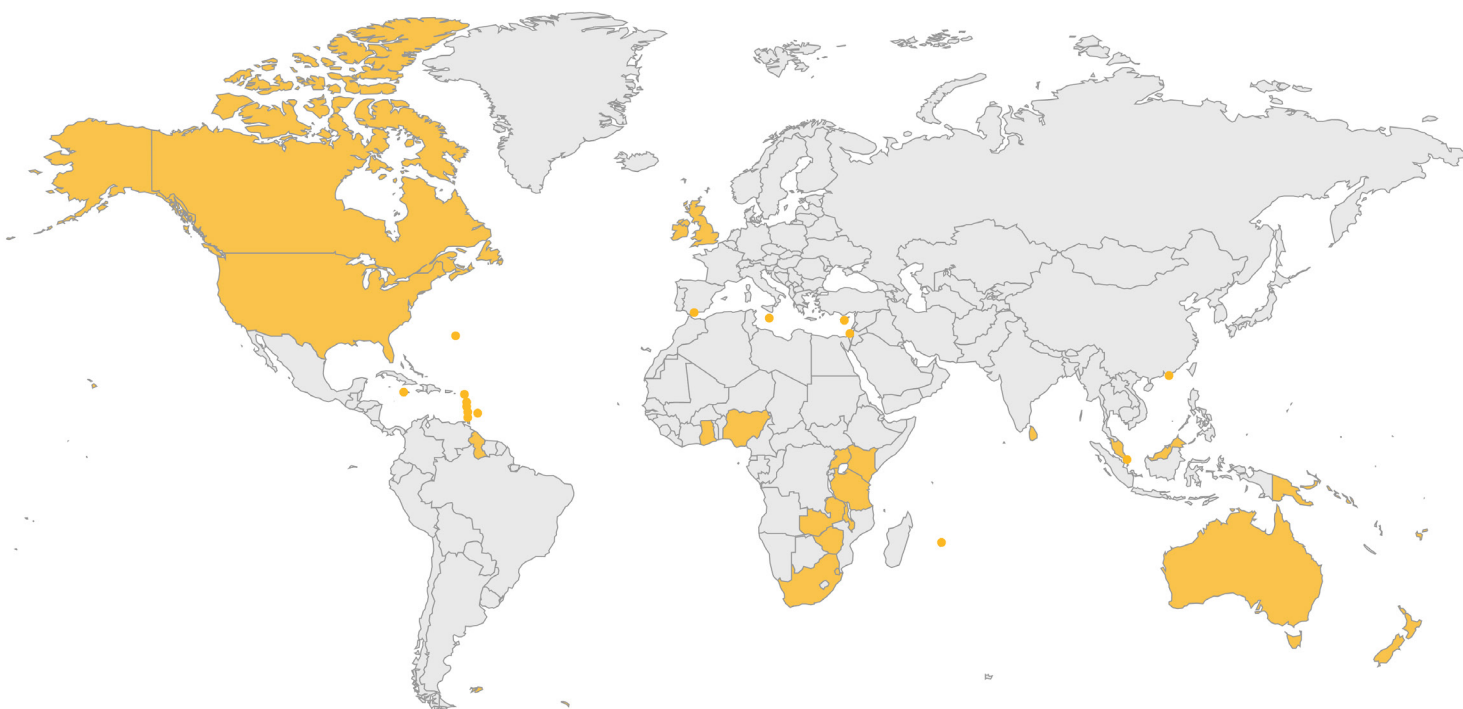
The Trustees' Executive Committee of the Grand Council, whose members are the Trustees of the Order for the purposes of the UK charities legislation under which the Order operates, has pleasure in presenting its Annual Report and audited Financial Statements for the year ended 31 December 2021.

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 accounts 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 Motto

Pro Fide – Pro Utilitate Hominum
For the Faith and in the Service
of Humanity

Our Mission

St John is an international family of charities whose mission is to lead globally in First Aid and medical responses to community healthcare needs.

Our Vision

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

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

The revision of two sets of the Order's regulations, covering ceremonial issues and honours and awards are complete. Work continues on the governance regulations.

Delivering Our Objects through our Activities

The Order delivers its objectives by encouraging, supporting and enhancing the work done by St John Establishments around the world; from supporting volunteering by providing grants or assisting St John Establishments to apply for grants, to providing financial support to Establishments during the Covid-19 pandemic.

The Order brings together the faith leaders of the Establishments to encourage and support their work and provides a coordinating body for ensuring continued and improving charitable output.

In coordinating the federation of St John Charities, we have a combined charitable mission:

To Lead Globally In First Aid And Medical Responses To Community Healthcare Needs

This combined mission of all St John Charities is part of the Order's Motto of *For the Faith and in the Service of Humanity*. Our short short-term focus remains to support Establishments through the Covid-19 pandemic. At the same time, we are developing a new, sustainable strategy for the future. A transition plan, which will take the Order from concentrating on projects and programmes to a more strategic role improving the efficiency, effectiveness and resilience of St John Establishments, is being developed.

It will continue to deliver improvements in its current areas of focus and some of the important aims for 2022 are detailed at the end of the next section.



Short and Longer Term Objectives and Activities

We have striven to maintain both short- and long-term plans, but this has been challenging during a pandemic which has had a direct impact on our activity everywhere we are present. Despite extensive use of video conferencing, which has enabled us to move more quickly in some areas, we have been hampered by our inability to travel, and our plans to visit and assess Establishments on the ground, have been delayed considerably.

That said, the ambition set out in our 2020 report to improve cooperation around First Aid training has seen considerable progress. Two global working groups have been at the core of this; the first, focussed on how we can train people in a digital world is the digital training expert group, and the second, looking at our clinical governance is the clinical governance expert group. Between them, they have started to consider a unified approach to training standards and to consider how we can deliver on our mission to be recognised as the global leaders in this field. Bringing Establishments together for “Restart a Heart Day” in October 2021 was an important milestone in taking forward our aim, emphasising the unity of the Order, and highlighting the shared purpose of our global family.

St John volunteers are involved in activities which give them responsibility for the care and protection of vulnerable people, ranging from looking after those in critical need of medical intervention to young cadets providing care in their own localities. Whilst each Establishment has developed its own structure, policies and procedures to ensure their safety and wellbeing, we have worked during 2021 to assess how comprehensive Establishment safeguarding policies are, and to provide support to all Establishments to improve in this most important area.

A partnership with a recognised expert consultancy, Keeping Children Safe, has provided us with an external review and a baseline from which to make further improvements. As in the other shared functional areas, we have brought together our experts in safeguarding from across the Pories in a working group. In 2022, this expert group will review the baseline across all our Establishments and lead work on further improvements in safeguarding across the whole of St John.

During 2021, the Order supported a number of Establishments financially and was able to do this from a position of financial stability. The Order has worked during 2021 to develop a sustainable financing model which will be implemented during 2022, giving certainty and a more stable basis on which to plan for the future.

In 2020, work began to develop an operations manual for the Mother and Baby Programme in collaboration with the Associations involved in delivering the programme. This will allow Associations more autonomy over running their programmes. Covid-19 had delayed this, but in 2021 we published the Mother and Baby Success Model (SuMo) which pulls together the knowledge within St John developed from running the programme. It presents the information in an easy-to-use reference guide for operational managers. The first version of the SuMo has been co-created by the four St John Associations who deliver the Mother and Baby Programme, (Malawi, Uganda, Zimbabwe, and Zambia) and St John International. In addition, in 2021 we embarked on a new project to develop a performance monitoring system for the Mother and Baby Programme. The tool will help us collect and store impact data from all programme countries in one place, and allow for real time performance management. It will provide the Order with an in-depth picture of the programme’s reach and impact, while also providing local managers the data necessary to understand the efficacy of their actions. The model will be rolled out to all programme locations in early 2022.

Short and Longer Term Objectives and Activities

The Order's support for Associations has, in the past, by and large been delivered through a range of one-off programmes. During 2020, the Order, supported by the Pories, started to develop a broader, more sustainable support model built around Pories supporting the Establishments within their regions. This regional model is still in its infancy, and the aim in 2022 is to conduct assessments of the majority of Associations to determine what support is needed and how it should be delivered. New regional governance structures will be developed to underpin the strategy and much of this work will be done during 2022.

Chancery activities during 2021 focused on the Order Honours and Awards Committee (OHAC), ceremonial events and the setting up of a group to monitor unrecognised orders. The OHAC met three times virtually and once combined virtually and in person at St John House. In addition to the routine agenda business of admissions and promotions, and other awards, the meetings discussed policy issues concerning automatic membership, philanthropic giving, and admissions and promotions to Grade I of the Order. The Chancellor was installed in post by the Grand Prior at a ceremony in Clerkenwell in September, which combined a central list Investiture. Following direction from the Grand Council, an Unrecognised Order Monitoring Group was set up with representatives from all St John Pories to monitor the activities of any organisation in their territories that calls itself an Order of St John or uses any trade name, trademark or domain name in such a way that it might be confused with those of the Venerable Order. The Group met once in 2021 to feed that information to the International Office.



Raising our profile

With so many changes planned for 2022, the Order will need to ensure that all parts of St John are fully informed. This will include a significant communications effort to enhance our profile. Led by the new Secretary General, the Order is investing time and effort to enhance its communications activity – within the Order to increase understanding of and support for the global strategy, and externally to promote St John as a global leader in the field of First Aid and community healthcare.

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 £869,462 for the year (2020: £877,698).

Voluntary income of £141,973 was received in 2021 (2020: £177,076). This income varies from year to year with the level of donations and legacies received. Grant income reduced as expected to £96,464 from £103,180 in 2020, as no new grants were awarded in 2021.

A small increase in rental income was recorded in 2021 to £120,758 (2020: £119,686) but the provision for bad debts against this also increased due to the impact of Covid-19 and now stands at £41,704 at the year end.

Interest on term deposits decreased to £5,771 (2020: £10,479) due to the decreasing rates of interest on offer over the last few years.

Other income in 2021 comprises a party wall award and insurance claim of £27,320 (2020: £0).

Resources Expended

Total resources expended in 2021 were £1,161,131 (2020: £1,162,005). The direct costs of charitable activities increased to £990,607 (2020: £968,848). These costs were less than planned for 2021 due to the continued impact on travel and the emphasis on staying at home in many countries affected by Covid 19 during 2021. Established programmes, such as the Mother and Baby Programme, were able to adapt and continue with targets being largely met.

Objectives to work with stakeholders to develop a global strategy were affected, with the planned Association assessment process being paused due to travel restrictions. In its stead, negotiations with Pories have picked up pace, and several further agreements about future relationships and support arrangements have progressed. This has cost less than the anticipated budget for assessment, as travel was only possible in the last quarter of the year due to the travel restrictions in place.

Balance Sheet

As at 31 December 2021, net assets were £6,573,389 (2020: £6,470,832). The Charterhouse Mews properties in London, together with the hospital premises in Jerusalem that are used by SJEHG, 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. The Trustees are confident, and they believe that the Charity is able successfully to manage its business 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 (being a period of at least 12 months from the date of approval of the financial statements) and believe there are no material uncertainties that call this into doubt. In view of this situation, the financial statements of the Order have been prepared on a going-concern basis of accounting.

Conssionary Loans & Security

The Order has made loans to Establishments to assist them to continue to service their beneficiaries in accordance with the Order's objectives. No interest is charged to these Pories. During the year, a loan was made to the Priory for South Africa and at 31 December 2021, loans totalling £276,000 (2020: Nil) remain outstanding. The total loan is secured on property in South Africa and will be repayable to the Order in monthly instalments between 2024 and 2029.

An unsecured loan was also made to the Priory for Wales in January 2021 for £50,000. £12,500 remains outstanding at 31 December 2021, and the loan has now been fully repaid.

Financial Review of the Year

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. These properties are leased to earn income for the work of the Order but the lease of the ground floor of 3 Charterhouse Mews was not renewed by the tenant during 2021 and remains empty.

Excess funds are held in term deposit accounts.

Raising Support

We continue to strengthen our relationship with our current supporters. We focus on engaging Philanthropists, Trusts and Foundations and Institutional Funders for selected charitable projects in Establishments, such as the Mother and Baby Programme. We would like to thank all donors for their support in the last few years, making our achievements possible.

In addition, we have started to develop a global fundraising strategy, which, for the first time, aims to establish a joint effort bringing together fundraising activities within Pories, in addition to their national fundraising. A global case for support, in line with our new global mission statement, will be developed to approach major funders for significant, multi-national projects in our newly established regions.

The new fundraising strategy will further our global strategy development and ultimately help us reach more people.

Risk Management

The Order identifies risks as they arise, and monitors the major strategic, business and operational risks that it faces. It assesses the mitigating actions that are in place, and, so far as it is able, manages these risks to minimise their effect. The Audit and Risk Committee (ARC) was restructured in 2019, to ensure global and independent input commensurate with the Order's risk profile. The Order increased meeting frequency from 2020 reporting quarterly to the Trustees' Executive Committee and annually to Grand Council. The ARC advises where additional 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 diverse cultures and environments. Policies and guidance are being revised to provide a strong legal basis on which to operate for all parts of the organisation. The process has been enhanced by the development of an assessment tool for our Associations which provides a mechanism to identify where additional guidance and advice may be helpful to ensure best practice. In addition, the pandemic and the resulting financial and administrative challenges have been difficult to predict. The pandemic will continue to pose financial and operational problems for the Order, and we will mitigate these using our current established systems.

We monitor the use of the St John logo, countering misuse with a register of Intellectual Property, and membership of appropriate organisations to monitor the use of our trademark. Diversity across the Order, and especially at Board level, is carefully monitored and all parts of the Order are encouraged to work to ensure their membership is representative of the countries in which they operate. Recent appointments have made a visible impact on our senior leadership profile.

We watch for risks associated with both our increasing charitable output and changing regulation with respect to charitable activity and data protection.

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 also given for strengthening an Establishment's organisational functioning, institutional development or governance with the aim of enabling improved charitable performance. Grants are made to some Establishments to cover costs of attending meetings and events sponsored by The Order of St John.

Financial Review of the Year

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. This fund has not been used in 2021.

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 Head of Fundraising & Communications looks after fundraising on a daily basis and no professional fundraisers or commercial participators are engaged other than for advice.
- The Order has not, nor has anyone acting on its behalf, 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 Trustees' 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 portfolio of investments includes property, term deposits of up to 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 is invested in fixed rate accounts to earn as high as possible rate of return while maintaining security of funds held. The investment policy has been agreed by the Trustees and is periodically 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 which are free for use for any of the purposes of the Charity as set out in its governing document.
- Unrestricted income funds comprise Designated Funds (those funds that the Trustees have set aside for particular purposes) and General Reserves.

Planned level of reserves

The Charity budgets to deliver its charitable objectives while ensuring financial stability. It does this by aiming to keep an adequate, but not excessive, level in General Reserves, sufficient to ensure that contractual commitments to staff, for premises and programme work, can be made with reasonable confidence. The Order makes this assessment by looking at future cash requirements and setting budgets each year to ensure adequate cash liquidity within the availability of expected cash inflows and adequate 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 at a level of three to six months of annual expenditure.

Actual level of reserves

As at 31 December 2021, total Reserves amounted to £6,573,389 (2020: £6,470,832). These are composed of Restricted income funds of £79,623 (2020: £60,819), Designated funds of £6,068,776 (2020: £5,975,481) and General Unrestricted funds of £424,990 (2020: £434,532). The General Unrestricted funds represent 4.5 months (2020: 4.5 months) of expenditure for that year.

Financial Review of the Year

Accumulated Funds

Full details of funds are set out in note 19 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 and grants received for specific programmes not fully spent at the year end. The grants for specific programmes will be spent during 2022, the Emergency Relief fund will be utilised when needed 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 three years while being topped up by further donations to allow additional support for Associations to continue on a rolling basis for as long as such donations allow. During 2022, the Estate fund will fund work to maintain the windows of 3 and 4 Charterhouse Mews. This will commence when activities at the central office are fully resumed after the Covid-19 pandemic. It is also planned to use funds from the Covid 19 Reserve built up from travel restrictions in 2020 and 2021 to cover activities in 2022. The HR Reserve will fund staff and Great Officer replacement costs. Other funds may be utilised in the year should the need arise.
- 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 key management personnel of the Charity in charge of directing and controlling the Charity and running and operating it 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 20 and 21 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, 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 SJEHG together with the Priors or Chancellors of each of the Pories. The twenty-third Grand Council meeting was held via video conference on 27 May 2021.

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

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

During 2021 the Trustees' Executive Committee met five times and its Audit and Risk sub-Committee four times over the year.

- **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 SJEHG (on the recommendation of the SJEHG Board) and advises the Trustees' Executive Committee accordingly.
- **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 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 Medals of the Order. The Committee met four times in 2021.

Structure and Governance

- **The Pro Fide Committee** is a standing committee of the Grand Council. It assists the Great Officers and the Trustees' Executive Committee in maintaining and enhancing the Christian nature and ethos of the Order and advises the Great Officers, the Grand Council and the Trustees' 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 2021 are set out on pages 18 to 20. 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 8 to 10 set out our activities, achievements and performance during the year, which are directly related to the objects and purposes for which the Order exists. The Order achieves most of its principal objects and purposes through the promotion of the efficiency and effectiveness of its Establishments, 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 Trustees' Executive Committee

The Trustees' Executive Committee, comprising the Trustees for the purposes of the UK Charities Act 2011, is responsible for preparing the Trustees' Annual Report 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 Trustees' 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 Trustees' 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 Trustees' 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.

In the case of each Trustee in office at the date the Trustees' Annual Report is approved:

- so far as each Trustee is aware, there is no relevant audit information of which the Charity's auditors are unaware; and
- they have taken all the steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

Approved by the Trustees' 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

21 June 2022

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 2021 were:

Professor M R Compton AM (Lord Prior & Chair of Grand Council)

The Right Reverend T J Stevens CBE (Prelate)

Dr G E Willmore (Chancellor from 25 June 2020)

Mr J C Mah CD QC (Sub Prior) (until 24 June 2022)

The other members of the Grand Council were:

Rear Admiral L J Jarvis CBE DL (Prior, England and the Islands) (until 2 November 2021)

Major General M J Strudwick CBE (Prior, Scotland) (until 24 June 2021)

Her Grace Eleanor M Campbell, Duchess of Argyll (from 25 June 2021)

Sir P M Williams OBE DL (Prior, Wales)

Colonel K T Williams (Chancellor, South Africa)

Mr J H Whitehead (Chancellor, New Zealand)

Mr A L J Laurencelle (Chancellor, Canada)

Mr C J Oxley (Chancellor, Australia)

Mr N G Heath (Prior, United States of America)

Mr P Ndungu (Prior, Kenya)

Dr S R E Sayampanathan (Prior, Singapore)

Dr C H Chung (Prior, Hong Kong)

Sir A J Cash OBE (Chairman of SJEHG)

Ms M C Arthur (Appointed member) (until 24 June 2021)

Mr D Verity (Hospitaller)

Secretary:

Vice Admiral Sir P Lambert KCB (Secretary General) (until 31 December 2021)

Susan le Jeune d'Allegeershecque CMG (Secretary General) (from 1 January 2022)

Honours and Awards Committee

Dr G E Willmore (Chancellor & Chair)

Professor M R Compton AM (Lord Prior, President)

The Right Reverend T J Stevens CBE (Prelate)

Mr J C Mah CD QC (Sub Prior) (until 24 June 2022)

Mrs K Colvin CVO (Independent member)

Lieutenant Colonel S Segrave (Independent member) (from 10 March 2021)

Secretary:

Group Captain S J Wilson (Head of Chancery)

Grand Council, Committees and Advisers

Trustees' Executive Committee

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

Professor M R Compton AM (Lord Prior)

The Right Reverend T J Stevens CBE (Prelate)

Dr G E Willmore (Chancellor)

Mr J C Mah CD QC (Sub Prior) (until 24 June 2022)

Rear Admiral L J Jarvis CBE DL (Prior, England and the Islands) (until 2 November 2021)

Major General M J Strudwick CBE (Prior, Scotland) (until 24 June 2021)

Sir P M Williams OBE DL (Prior, Wales)

Colonel K T Williams (Chancellor, South Africa)(until 24 June 2022)

Mr A L J Laurencelle (Chancellor, Canada) (until 24 June 2022)

Mr C J Oxley (Chancellor, Australia)

Dr C H Chung (Prior, Hong Kong) (from 25 June 2021)

Sir A J Cash OBE (Chairman of SJEHG)

Ms M C Arthur (Appointed member) (until 24 June 2021)

Dr R Nasser-Ferris (Appointed member) (from 25 June 2021)

Secretary:

Vice Admiral Sir P Lambert KCB (Secretary General) (until 31 December 2021)

Susan le Jeune d'Allegeershecque CMG (Secretary General) (from 1 January 2022)

Audit and Risk Committee

Rear Admiral L J Jarvis CBE DL (Prior, England and the Islands) (Chair) (until 24 June 2021)

Sir P M Williams OBE DL (Prior, Wales) (Chair) (from 25 June 2021)

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

Colonel A J Loudon MBE (CEO, Scotland)

Professor K Davies MBE (Wales)

Mr J P Grist CA (South Africa) (until 28 April 2021)

Mrs S Cumming FCA (New Zealand)

Mr J W Ziglar (United States of America) (from 6 September 2021)

Ms L M Smith (Independent member) (until 28 April 2021)

Mr S Hargrave (Independent member) (from 6 September 2021)

Secretary:

Mrs K Read FCA

Nominations and Appointments Committee

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

Ms M C Arthur (Appointed member) (until 24 June 2021)

Colonel K T Williams (Chancellor, South Africa)

Grand Council, Committees and Advisers

Pro Fide Committee

The Right Reverend T J Stevens CBE (Prelate) (Chair)
The Very Reverend J R Hall (England and the Islands)
Very Reverend Dr J Cairns (Scotland) (to 24 June 2021)
Reverend N Gardner (Scotland) (from 25 June 2021)
Reverend D Morris (Wales)
Reverend N Naidoo (South Africa)
Reverend D Moxon (New Zealand)
Major General G Chapdelaine (Canada)
The Right Reverend R Hurford OAM (Australia)
Reverend Dr R J Levenson (United States of America)
The Right Reverend C M Muturi (Kenya)
Most Reverend P Kwong (Hong Kong)

Secretary:

The Reverend Canon P Williams (England and the Islands)

Order Honorary Officers and Hospitaller

Mr D Verity	- Hospitaller
Mr T Woodcock CVO DL	- Genealogist (until 30 June 2021)
Mr D White	- Genealogist (from 1 July 2021)
Major J Kelly	- Director of Ceremonies
Mr J d'A Maycock	- Honorary Legal Counsel (until 24 June 2021)
Mr T Budd	- Deputy Honorary Legal Counsel (until 24 June 2021)
	- Honorary Legal Counsel (from 25 June 2021)
Mr T Skilton	- Librarian (from 24 June 2020)
Dr J Warren	- Deputy Librarian

Senior Executive

Vice Admiral Sir P Lambert KCB - Secretary General (until 31 December 2021)
Susan le Jeune d'Allegeershecque CMG - Secretary General (from 1 January 2022)

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

Buzzacott LLP
130 Wood Street
London
EC2V 6DL

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)

Opinion

We have audited the accounts of The Most Venerable Order of the Hospital of St John of Jerusalem (The Order of St John) (the 'charity') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the statements of cash flows principal accounting policies and the notes to the accounts. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts 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 in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' annual report is inconsistent in any material respect with the accounts; or
- sufficient accounting records have not been kept; or
- the accounts are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, 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.

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

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the Charity and determined that the most significant are the Charities Act 2011 and the Charity SORP FRS 102.
- We understood how the Charity is complying with those legal and regulatory frameworks by making inquiries to management and those responsible for legal, compliance and governance procedures. We corroborated our inquiries through our review of trustee meetings and papers provided to the trustees.
- We evaluated the incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) by the trustees and those responsible for, or involved in, the preparation of the underlying accounting records and financial statements.

We assessed the susceptibility of the financial statements to material misstatements, including how fraud might occur.

Audit procedures performed by the engagement team included:

- Identifying and assessing the design and implementation of controls in place to prevent and detect fraud;
- Reviewing contracts and agreements;
- Challenging assumptions and judgments made by management and the trustees in its significant accounting estimates and judgments; and

- Identifying and testing journal entries, in particular adjustments made at the year-end for financial statement preparation.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and with regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Buzzacott LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL

5 July 2022

Buzzacott LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Statement of Financial Activities

for the year ended 31 December 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
INCOME					
Donations and Legacies					
Contributions from St John Establishments	2	836,700	32,762	869,462	877,698
Other voluntary income	3	139,930	2,043	141,973	177,076
Charitable Activities					
Grants	4	-	96,464	96,464	103,180
Investments					
Rental income		120,758	-	120,758	119,686
Building insurance income		1,940	-	1,940	1,908
Interest income		5,771	-	5,771	10,479
Other Income					
Other Income		27,320	-	27,320	-
Total Income		1,132,419	131,269	1,263,688	1,290,027
EXPENDITURE					
Costs of raising funds	6a	(69,026)	-	(69,026)	(62,597)
Charitable activities	6b	(878,142)	(112,465)	(990,607)	(968,848)
Governance costs	6c	(88,882)	-	(88,882)	(101,471)
Other	6	(12,616)	-	(12,616)	(29,089)
Total Expenditure	6	(1,048,666)	(112,465)	(1,161,131)	(1,162,005)
Net income before revaluation		83,753	18,804	102,557	128,022
Revaluation	13	-	-	-	154,864
Net Movement in Funds		83,753	18,804	102,557	282,886
Total Funds brought forward at 1 January		6,410,013	60,819	6,470,832	6,187,946
Total Funds carried forward at 31 December	19	6,493,766	79,623	6,573,389	6,470,832

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 26 to 43 form part of these financial statements.

Balance Sheet

as at 31 December 2021

	Note	2021 £	2021 £	2020 £	2020 £
FIXED ASSETS					
Intangible fixed assets	10		3,550		5,404
Tangible fixed assets	11		1,987,826		1,998,519
Investment in subsidiary	12		1,625		1,625
Investment properties	13		2,408,995		2,408,995
Loan to St John Establishments	14		276,000		-
Total Fixed Assets			4,677,996		4,414,543
CURRENT ASSETS					
Debtors	15	246,352		256,514	
Term deposits		623,727		617,956	
Cash at bank and in hand		1,093,776		1,239,658	
Total Current Assets		1,963,855		2,114,128	
CURRENT LIABILITIES					
Creditors: amounts falling due within one year	16	(68,462)		(57,839)	
Net Current Assets			1,895,393		2,056,289
Total Assets less Current Liabilities			6,573,389		6,470,832
NET ASSETS	18		6,573,389		6,470,832
THE FUNDS OF THE CHARITY					
General Reserves	19		424,990		434,532
Designated Funds	19		6,068,776		5,975,481
Total Unrestricted Income Funds			6,493,766		6,410,013
Restricted Income Funds	19		79,623		60,819
TOTAL FUNDS OF THE CHARITY			6,573,389		6,470,832

The notes on pages 26 to 43 form part of these financial statements. Approved by the Trustees' Executive Committee of The Order of St John and signed on its behalf by:

Dr GE Willmore
Chancellor, The Order of St John

21 June 2022

Statement of Cash Flows

for the year ended 31 December 2021

	Note	2021 £	2020 £
<i>Cash flows from operating activities:</i>			
Net income for the year		102,557	128,022
<i>Adjustments for:</i>			
Amortisation of intangible fixed assets	10	287	1,677
Depreciation of tangible fixed assets	11	38,027	36,968
Loss on disposal of tangible assets		737	-
Deduct interest income shown in investing activities		(5,771)	(10,479)
Decrease/(increase) in debtors		10,162	(104,500)
Increase/(decrease) in creditors		10,623	21,496
Net cash generated from operating activities		156,622	73,184
<i>Cash flows used in investing activities:</i>			
Interest income		5,771	10,479
Purchase of tangible fixed assets	11	(28,071)	(14,606)
Concessionary loans advanced in year		(276,000)	-
Disposals/(additions) in intangible fixed assets	10	1,567	(6,004)
Net cash utilised by investing activities		(296,733)	(10,131)
<i>Cash flows from financing activities:</i>			
Movement in term deposits		(5,771)	198,986
Net cash (utilised by)/provided by financing activities		(5,771)	198,986
(Decrease)/increase in cash and cash equivalents in the year		(145,882)	262,039
Cash and cash equivalents brought forward		1,239,658	977,619
Cash and cash equivalents carried forward		1,093,776	1,239,658

The notes on pages 26 to 43 form part of these financial statements.

Notes to the Financial Statements

1. Accounting Policies

General information

The Most Venerable Order of the Hospital of St John of Jerusalem is also known as The Order of St John (“the Order”). It acts as an administrative, coordinating and support body for the St John Establishments worldwide and is unique in combining the characteristic of being a Crown Order of Chivalry, a Christian Confraternity and a Charity. The Order’s mission, vision, objectives and values are set out on page 7 of the Trustees’ Annual Report. The Order’s registered address is St John House, 3 Charterhouse Mews, London EC1M 6BB. The registered Charity number is 235979.

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 financial statements 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 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 financial statements 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 FRS 102.

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 that the Charity is able to successfully manage its business 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 (being a period of at least 12 months from the date of approval of the financial statements) 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 of accounting.

Scope of the financial statements

These financial statements comprise solely The Order of St John. The Order does not control its subsidiary undertaking 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. SJEHG 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 19.

Notes to the Financial Statements

1. Accounting Policies *(continued)*

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 annual running costs of the Order office are receivable from St John Pories and Associations and recognised on the basis of annual agreements between the Order and the individual Pories and Associations.

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, less any reserve in respect of a bad debt provision, 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 principally relate to formal Board meetings including the Trustees' 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 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 the Order's 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 and is charged to support costs over the activities of the Order. 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 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.

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 annually 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.

Concessionary loans to St John Establishments

Loans made to St John Establishments are held at cost less provision for impairment if required. They are public benefit concessionary loans, which are arrangements entered into below the prevailing rate of interest, not repayable on demand and made to further the charitable purposes of the Order. Concessionary loans are discounted if material.

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. The cash position at the 2021 year end will ensure that any income and expenditure variances experienced during 2022 will be covered. Term deposits maturing in August 2022 and December 2023 will provide cash of £404,008 and £222,213 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 (2020: £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 estimates and 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, and 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.
- Tangible fixed assets (note 11) – the cost of the freehold land and buildings are depreciated in accordance with the accounting policies and subject to annual impairment review.
- Cost allocation (note 6d) – for the allocation of support costs, direct costs are used where possible. Staff costs are allocated, based on estimates 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 periodically to ensure a 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.
- The Trustees do not consider that they control the subsidiary, SJEHG, as set out above, which is a key judgement being applied in the preparation of the financial statements.

Notes to the Financial Statements

2. Contributions from St John Establishments

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
England and The Islands	290,000	-	290,000	290,000
Australia	130,000	-	130,000	130,000
Canada	110,000	-	110,000	105,000
New Zealand	95,000	-	95,000	95,000
Scotland	47,500	32,762	80,262	80,898
United States of America	75,000	-	75,000	75,000
Wales	47,500	-	47,500	47,500
Hong Kong	17,500	-	17,500	17,500
South Africa	17,500	-	17,500	17,500
	830,000	32,762	862,762	858,398
Singapore	-	-	-	12,500
Malaysia	6,500	-	6,500	6,500
Other St John Establishments	200	-	200	300
	836,700	32,762	869,462	877,698

3. Other Voluntary Income

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Donations	113,340	2,043	115,383	143,191
Legacies	13,894	-	13,894	27,323
Donated expenses	5,522	-	5,522	6,562
Events income	7,174	-	7,174	-
	139,930	2,043	141,973	177,076

4. Grants received

Restricted grants of £96,464 (2020: £103,180) 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 SJEHG have an agreement in place where by 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 2021 was estimated at £57,000 (2020: £57,000) 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 2021, the amount paid by these fees was £200 (2020: £300).

The Trustees believe that intangible income arising from gifted use of IPRs to be immaterial. No gifts in kind were received in the year (2020: £nil).

6. Total Expenditure

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

	Expenditure on charitable activities £	Governance costs £	Costs of raising funds £	Other £	2021 Total £	2020 Total £
Staff costs	398,276	32,136	52,716	-	483,128	434,255
Support cost	143,240	13,171	8,232	-	164,643	140,996
Grants made	365,471	-	-	-	365,471	438,915
Other costs	83,620	43,575	8,078	12,616	147,889	147,839
Total	990,607	88,882	69,026	12,616	1,161,131	1,162,005

Costs shown under the heading "Other" refer to an increase in the bad debt provision in respect of rental income. (2020: £29,089).

	2021 £	2020 £
Total expenditure in the year is stated after charging:		
Depreciation	38,027	36,968
Amortisation	287	1,677
Audit fees	14,400	26,760

6a. Cost of raising Funds

The cost of generating funds of £69,026 (2020: £62,597) 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 2021 the expenditure on charitable activities was £990,607 (2020: £968,848) of which £878,142 (2020: £790,447) was expenditure from unrestricted funds and £112,465 (2020: £178,401) 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:

	2021 No of grants	2021 £	2020 No of grants	2020 £
Malawi	3	145,676	5	184,524
South Africa	3	84,492	-	-
Zambia	3	71,998	2	87,490
Zimbabwe	1	41,379	1	39,868
Uganda	1	20,621	4	19,998
Ghana	1	1,305	-	-
Sri Lanka	-	-	2	55,292
St Lucia	-	-	1	44,609
Solomon Islands	-	-	1	2,658
Fiji	-	-	1	2,005
Papua New Guinea	-	-	1	1,476
Kenya	-	-	1	995
	12	365,471	19	438,915

These grants were made for the following activities:

	2021 £	2020 £
Mother & Baby (Child Health) Programmes	230,814	268,978
St John Scotland Home Based Care Grant	31,402	39,690
Governance	30,200	-
Fees	27,292	-
Children's hospice	27,000	-
First Aid / Social Enterprise	18,763	72,911
Disaster Preparedness	-	44,609
Regional Meetings	-	9,384
Home Based Care Grant	-	3,343
	365,471	438,915

Notes to the Financial Statements

6c. Governance Costs

	2021 £	2020 £
Staff costs	32,136	28,431
Professional and legal fees	21,322	16,860
Audit fees	14,400	26,760
Support costs allocated	13,170	11,280
Board of Trustee costs	7,854	18,140
	88,882	101,471

6d. Analysis of Support Costs

	Expenditure on charitable activities £	Governance costs £	Costs of raising funds £	2021 Total £
Running costs	35,412	3,256	2,035	40,703
Facilities management	83,344	7,664	4,790	95,798
Finance	1,309	120	75	1,504
Information technology	21,450	1,972	1,233	24,655
Bank charges	1,725	159	99	1,983
	143,240	13,171	8,232	164,643

	Expenditure on charitable activities £	Governance costs £	Costs of raising funds £	2020 Total £
Running costs	14,294	1,315	821	16,430
Facilities management	85,776	7,887	4,930	98,593
Finance	1,139	105	65	1,309
Information technology	20,439	1,879	1,175	23,493
Bank charges	1,018	94	59	1,171
	122,666	11,280	7,050	140,996

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:

	2021 Number	2020 Number
Charitable activities	5	5
Support	1	1
Governance	2	2
	8	8

8b) Staff Costs

	2021 £	2020 £
Salaries	397,147	354,503
Social security costs	44,589	39,469
Pension costs	40,730	39,527
	482,466	433,499
Other staff costs	661	756
	483,127	434,255

Other staff costs relate to professional memberships.

8c) Emoluments of Employees

	2021 Number	2020 Number
£90,001-£100,000	1	-
£80,001 - £90,000	-	1

All employees are members of the organisation's defined contributions pension scheme detailed in note 23. 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 management personnel, were £95,982 (2020: £84,277).

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

	2021 £	2020 £
Cost:		
At 1 January	16,772	10,768
Additions	-	6,004
Disposals	(1,567)	-
At 31 December	15,205	16,772
Accumulated amortisation:		
At 1 January	(11,368)	(9,691)
Charge for the year	(287)	(1,677)
At 31 December	(11,655)	(11,368)
Net book value:		
At 31 December	3,550	5,404
At 1 January	5,404	1,077

Intangible assets comprise:

- 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 £
Cost:					
At 1 January 2021	619,500	688,457	1,276,440	154,630	2,739,027
Additions	-	-	-	28,071	28,071
Disposals	-	-	-	(23,826)	(23,826)
At 31 December 2021	619,500	688,457	1,276,440	158,875	2,743,272
Accumulated depreciation:					
At 1 January 2021	322,000	-	283,842	134,666	740,508
Charge for the year	-	-	25,529	12,498	38,027
Disposals	-	-	-	(23,089)	(23,089)
At 31 December 2021	322,000	-	309,371	124,075	755,446
Net book value:					
At 31 December 2021	297,500	688,457	967,069	34,800	1,987,826
At 31 December 2020	297,500	688,457	992,598	19,964	1,998,519

Freehold land & buildings in Jerusalem comprises:

- The SJEHG Land and Buildings; and
- The Muristan Premises.

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 SJEHG. The hospitals and their contents are currently insured by SJEHG for a value of approximately £24.8 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 SJEHG; 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. The lease has now ended and as the tenants has not renewed it remains unoccupied at present.

12. Investment in Subsidiary

The investment in subsidiary company is shown at cost £1,625 (2020: £1,625). The Order of St John is the sole member of 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 SJEHG 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 SJEHG and its subsidiaries. SJEHG's Annual Report and Financial Statements may be found at www.stjohnneyehospital.org.

13. Investment Properties

	2021 £	2020 £
At 1 January	2,408,995	2,254,131
Increase in fair value of 1 & 2 Charterhouse Mews and leased area of 3 Charterhouse Mews	-	154,864
At 31 December	2,408,995	2,408,995

The valuation of 1 and 2 Charterhouse Mews, London was carried out at 31 December 2021 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 at 31 December 2021 has remained at £2,100,000.

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 2021, 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 remained at £308,995 at the year end.

14. Loan to a St John Establishment

	2021 £	2020 £
At 1 January 2021	-	-
Transfer during the year from short term debtors	50,000	-
Additional concessionary loan granted	226,000	-
At 31 December 2021	276,000	-

Notes to the Financial Statements

14. Loan to a St John Establishment (continued)

A short-term loan of £50,000 was made to the Priory for South Africa in 2020 to enable continuation of the Order's charitable work within South Africa. The loan was unsecured and repayable without interest by the end of June 2021. Subsequently, the Priory asked that payment be deferred for a period, and the Order also agreed to provide a loan of £226,000 to the Priory, to enable further provision of these charitable services. The total loan is now secured on property owned by the Priory for South Africa in South Africa. It continues to be non-interest bearing, and it will be repaid in equal monthly installments from April 2024 to March 2029.

15. Debtors

	2021 £	2020 £
Priorities and other debtors	164,418	161,100
Amounts due from subsidiary undertaking	1,586	1,101
Prepayments and accrued income	80,348	94,313
	246,352	256,514

Priorities and other debtors is net of a bad debt provision of £41,704 (2020: £29,089) (note 6).

16. Creditors

a) Amounts falling due within one year

	2021 £	2020 £
Deferred income	3,722	4,331
Accruals	22,148	23,846
Other creditors	42,592	29,662
	68,462	57,839

b) Deferred Income

	2021 £	2020 £
At 1 January	4,331	2,600
Released in year	(4,331)	(2,600)
Amounts charged to deferred income during the year	3,722	4,331
At 31 December	3,722	4,331

Deferred income relates to insurance recoverable from tenants and the amortisation of future rental income.

17. Capital and other Commitments

At the end of December 2021, 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	2021 £	2020 £
Not later than one year	28,162	21,272
Later than one year and not later than five years	30,453	43,401

Operating lease expenses related to these commitments

During 2021 operating lease expenses were £23,248 (2020: £24,272).

18. Analysis of Net Assets

	Fixed assets £	Other net assets £	2021 Total £	Fixed Assets £	Other net assets £	2020 Total £
Restricted Income funds	-	79,623	79,623	-	60,819	60,819
Designated funds	4,401,996	1,666,780	6,068,776	4,414,543	1,560,938	5,975,481
General reserves	-	424,990	424,990	-	434,532	434,532
	4,401,996	2,171,393	6,573,389	4,414,543	2,056,289	6,470,832

Notes to the Financial Statements

19. Statement of Funds 2021

	1 January 2021 £	Income £	Expenditure £	Transfers £	31 December 2021 £
Restricted Income Funds					
Emergency Relief Fund	36,813	-	-	-	36,813
Mother & Baby (child health)	11,687	96,464	(81,064)	-	27,087
St John Scotland HBC Grant	(2,681)	32,762	(31,401)	-	(1,320)
Christmas Appeal	-	2,043	-	-	2,043
Jamaica	15,000	-	-	-	15,000
Total Restricted Income Funds	60,819	131,269	(112,465)	-	79,623
Designated Funds					
St John Association Development Fund	1,146,115	260,263	(235,421)	-	1,170,957
Website Redevelopment Fund	26,823	-	-	-	26,823
Estate Fund	107,000	-	-	-	107,000
HR Reserve Fund	100,000	-	-	(23,200)	76,800
Great Officers' Travel Fund	10,000	-	-	-	10,000
Regional Conferences Fund	5,000	-	-	-	5,000
Covid-19 Fund	166,000	-	-	104,200	270,200
	1,560,938	260,263	(235,421)	81,000	1,666,780
Fixed Asset Reserve					
Tangible	1,998,519	-	(38,764)	28,071	1,987,826
Intangible	5,404	-	(1,854)	-	3,550
Investment in subsidiary	1,625	-	-	-	1,625
Investment properties	2,408,995	-	-	-	2,408,995
	4,414,543	-	(40,618)	28,071	4,401,996
Total Designated Funds	5,975,481	260,263	(276,039)	109,071	6,068,776
Other Unrestricted Income Funds					
General Reserves	434,532	872,156	(772,627)	(109,071)	424,990
Total Other Funds	434,532	872,156	(772,627)	(109,071)	424,990
Total Unrestricted Funds	6,410,013	1,132,419	(1,048,666)	-	6,493,766
Total Funds 2021	6,470,832	1,263,688	(1,161,131)	-	6,573,389
Total Funds 2020	6,187,946	1,290,027	(1,162,005)	154,864	6,470,832

Notes to the Financial Statements

19. Statement of Funds 2020

	1 January 2020 £	Income £	Expenditure £	Transfers £	31 December 2020 £
Restricted Income Funds					
Emergency Relief Fund	36,813	-	-	-	36,813
Mother & Baby (child health)	47,161	103,180	(138,654)	-	11,687
St John Scotland HBC Grant	3,611	33,398	(39,690)	-	(2,681)
SJEHG	-	57	(57)	-	-
Jamaica	15,000	-	-	-	15,000
Total Restricted Income Funds	102,585	136,635	(178,401)	-	60,819
Designated Funds					
St John Association Development Fund	1,125,918	301,372	(281,175)	-	1,146,115
Website Redevelopment Fund	26,823	-	-	-	26,823
Estate Fund	107,000	-	-	-	107,000
HR Reserve Fund	100,000	-	-	-	100,000
Great Officers' Travel Fund	10,000	-	-	-	10,000
Regional Conferences Fund	5,000	-	-	-	5,000
Covid-19 Fund	-	-	-	166,000	166,000
	1,374,741	301,372	(281,175)	166,000	1,560,938
Fixed Asset Reserve					
Tangible	2,020,881	14,606	(36,968)	-	1,998,519
Intangible	1,077	6,004	(1,677)	-	5,404
Investment in subsidiary	1,625	-	-	-	1,625
Investment properties	2,254,131	-	-	154,864	2,408,995
	4,277,714	20,610	(38,645)	154,864	4,414,543
Total Designated Funds	5,652,455	321,982	(319,820)	320,864	5,975,481
Other Unrestricted Income Funds					
General Reserves	432,906	831,410	(663,784)	(166,000)	434,532
Total Other Funds	432,906	831,410	(663,784)	(166,000)	434,532
Total Unrestricted Funds	6,085,361	1,153,392	(983,604)	154,864	6,410,013
Total Funds 2020	6,187,946	1,290,027	(1,162,005)	154,864	6,470,832
Total Funds 2019	5,908,619	1,484,399	(1,336,993)	131,921	6,187,946

Notes to the Financial Statements

19. Statement of Funds *(continued)*

Restricted Income Funds

The Emergency Relief Fund £36,813 (2020: £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.

The Scottish government via St John Scotland gave funds to be used by the Mother and Baby programme in Malawi. Money not spent, is carried forward as these programmes in Africa continue into 2022.

St John Scotland donated funds to enable the primary healthcare programme in Malawi to continue in 2021. St John Scotland has continued to fund this programme in 2022, and the Order has received the money to cover the deficit of £1,320 that was a timing difference at 31 December 2021.

The money donated for Jamaica and allocated initially for Social Enterprise has been carried over to 2022. Its use is to be agreed with the donor and the programme will commence when St John Jamaica is ready.

Designated Funds

The St John Association Development Fund of £1,170,957 (2020: £1,146,115) 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 (2020: £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 (2020: £107,000) 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 in due course.

The HR Reserve Fund of £76,800 (2020: £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 (2020: £10,000) is a fund to ensure the international travel costs of the recent appointees as Great Officers can be met as they carry out their duties on visits to St John Establishments throughout the world.

The Regional Conferences Fund of £5,000 (2020: £5,000) has been established to ensure that regional conference costs can be met as they occur.

The Covid-19 Fund was set up at the end of 2020, with a transfer from General Reserves of £166,000. The general surplus of £104,200 from 2021 has been transferred to this reserve. This reserve is available to fund travel deferred from 2020 and 2022, and other Order costs that the annual income for the next year would be unable to cover.

The Fixed Asset Reserve of £4,401,996 (2020: £4,414,543) is a designated fund that represents fixed assets used to enable the Order to carry out its charitable mission and to fund the investment in properties.

Notes to the Financial Statements

19. Statement of Funds *(continued)*

Unrestricted Income Fund

The General Reserves of £424,990 (2020: £434,532) are free reserves which are used by the Trustees to spend on the Charity's general charitable objects. A transfer to the Covid-19 Fund was agreed by the Trustees of £166,000 during 2020 to enable the Order to fund delayed travel costs from 2020 and to cover other costs in excess of budget over the next few years. The surplus for 2021 is to be added to this fund to cover costs in the 2022 budget.

20. Trustees (as defined at page 19)

The Trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). With the exception of the Great Officers and the independent board Trustee, expenses incurred by those acting as Charity Trustees and Senior Management of the St John Establishments are the responsibility of their respective Establishment in respect of travel, accommodation and subsistence at Board meetings.

The four (2020: four) Great Officers' travel, accommodation and subsistence expenses, incurred in the course of their charitable activities, amounted to £16,453 (2020: £18,892). Four (three in 2020) of the Trustees donated £1,900 in 2021 (2020:£6,484). Other senior volunteers claimed £nil (2020: £3,821) for travel, accommodation and subsistence during 2021; The Order's committees are served by volunteers in honorary positions. These senior volunteers included eight Trustees (2020: 8).

Notes to the Financial Statements

21. 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 roles within St John	Order transactions with Priors
Rear Adm L J Jarvis	Prior, the Priory of England and the Islands	Contribution received £290,000; purchases £3,815 (2020: nil); reimbursements of costs and donations of the Priory of £792 (2020: £759). Debtor at the year end £2,510 (2020: nil).
Mr C J Oxley	Chancellor, the Priory in Australia	Contribution received £130,000; travel costs of the Lord Prior of £13,588 (2020: £7,076) paid to the Priory.
Mr A L J Laurencelle	Chancellor, the Priory of Canada	Contribution received £110,000. Debtor at the year end £9,441 (2020: £44,178).
Major General M J Strudwick	Prior, the Priory of Scotland	Contribution received £47,500, grants received £129,226, reimbursements of Priory costs of £61 (2020: £58). Debtor at the year end £nil (2020: £7,500).
Sir P M Williams	Prior, the Priory for Wales	Contribution received £47,500, reimbursement of Priory costs £nil (2020: £77). Debtor at the year end £nil (2020: £1,875). In January 2021, an interest free loan of £50,000 was provided to the Priory to be applied for charitable purposes, This was fully repaid by March 2022.
Colonel K T Williams	Chancellor, the Priory for South Africa	Contribution received £17,500, with grant given of £27,292 to cover this and prior year fees and costs. Reimbursements of Priory costs of £1,856 in 2020. Grant of £27,000 to assist with salary costs of Lambano, a children's hospice and a grant of £30,200 for judges fees were given in 2021. At the year end, the Priory was a long term debtor due to receiving an interest free secured loan of £276,000 repayable between April 2024 and March 2029 (see note 14).
Sir A J Cash	Chairman, SJEHG	During the year, the Hospital reimbursed the Order £3,656 (2020: £2,992) and The Order passed on donations to SJEHG of £nil (2020: £57). The SJEHG debtor was £1,585 (2020: £1,101) at the year end. The Order leases the hospital and other buildings in Jerusalem to SJEHG at a peppercorn rent. In the opinion of the Trustees, it would be impracticable to place a value on this facility.
Dr C H Chung	Prior, Priory of Hong Kong	Contribution received £17,500.

Notes to the Financial Statements

22. Statement of Financial Activities for the year ended 31 December 2020

	Unrestricted Funds £	Restricted Funds £	Total 2020 £
INCOME			
Donations and Legacies			
Contributions from St John Establishments	844,300	33,398	877,698
Other voluntary income	177,019	57	177,076
Charitable Activities			
Grants	-	103,180	103,180
Investments			
Rental income	119,686	-	119,686
Building insurance income	1,908	-	1,908
Interest income	10,479	-	10,479
Total Income	1,153,392	136,635	1,290,027
EXPENDITURE			
Costs of raising funds	(62,597)	-	(62,597)
Charitable activities	(790,447)	(178,401)	(968,848)
Governance costs	(101,471)	-	(101,471)
Others	(29,089)	-	(29,089)
Total Expenditure	(983,604)	(178,401)	(1,162,005)
Net income before revaluation	169,788	(41,766)	128,022
Revaluation	154,864	-	154,864
Net Movement in Funds	324,652	(41,766)	282,886
Total Funds brought forward at 1 January	6,085,361	102,585	6,187,946
Total Funds carried forward at 31 December	6,410,013	60,819	6,470,832

23. 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 2021, the Charity paid contributions at the rate of 11% (2020: 11%) 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.



St John

International

ST JOHN INTERNATIONAL

St John House
3 Charterhouse Mews
London
EC1M 6BB

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

www.stjohninternational.org

Registered Charity No. 235979