

ST JOHN'S APPROVED PREMISES

England & Wales · Charity number 1129748

Details

Other names	ST JOHN'S HOSTEL
Status	Registered
Legal form	Charitable company
Company number	06904882
Registered	2009-05-20
Register	View on the Charity Commission register

Contact

Address	St John's Approved Premises 263 Hyde Park Road Leeds West Yorkshire LS6 1AG
Phone	01132755702
Email	info@stjohnsap.co.uk
Website	www.stjohnsap.co.uk

Activities

Objects: 3.1 THE OBJECTS ARE TO PROVIDE, FOR THE PUBLIC BENEFIT, LEGAL, EDUCATIONAL OR OTHER ASSISTANCE, AND ACCOMMODATION, TO THOSE IN NEED BY REASON OF YOUTH, AGE, ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP, OR OTHER SOCIAL DISADVANTAGE, AND PARTICULARLY FOR THE REHABILITATION OF PERSONS WHO HAVE BEEN CONVICTED OF A CRIMINAL OFFENCE, WHO ARE ON BAIL OR WHO ARE OTHERWISE SUBJECT TO CRIMINAL PROCEEDINGS. 3.2 IF FOR ANY REASON THE OBJECTS IN 3.1 SHOULD FAIL, THEN THE OBJECTS SHALL BE TO PROMOTE ANY PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE IN ENGLAND & WALES, BUT PRINCIPALLY PURPOSES WHICH ARE EITHER SIMILAR TO THOSE IN CLAUSE 3.1, OR WHICH ADVANCE THE ROMAN CATHOLIC RELIGION.

Activities: Care and rehabilitation of offenders

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Accommodation/housing, Other Charitable Purposes
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£3,023,919	£2,726,917	£2,544,326	41
2024-03-31	£2,895,694	£2,991,574	£2,247,324	48
2023-03-31	£2,730,237	£2,646,328	£3,074,204	54
2022-03-31	£2,507,909	£2,329,224	£1,904,295	41
2021-03-31	£130	£1,942,537	£1,257,610	39

Trustees

Name	Role	Appointed
COLIN GEORGE SPILLER		2012-03-13
Jill Manfrinato		2026-01-12
Julie Diane Best		2025-08-18
Philip Levine		2024-02-26

ST JOHN'S APPROVED PREMISES

England & Wales - Charity number 1129748

Accounts

REGISTERED COMPANY NUMBER: 06904882 (England and Wales)
REGISTERED CHARITY NUMBER: 1129748

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
ST JOHN'S APPROVED PREMISES**

Sowerby
Chartered Accountants and Statutory Auditors
Beckside Court
Annie Reed Road
Beverley
East Yorkshire
HU17 0LF

ST JOHN'S APPROVED PREMISES

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for the Year Ended 31 March 2025**

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ST JOHN'S APPROVED PREMISES

STATEMENT FROM THE CHAIR OF TRUSTEES for the Year Ended 31 March 2025

Over the past year St Johns have continued with their noticeable improvements for service delivery, occupancy levels and staff development. Furthermore, resident meetings, purposeful activities, training, and development planning have all been fully established and continue to be embedded and are continuously being further developed. This allows for a high-quality service delivery for our ever-changing resident group.

Our funding and key relationship with His Majesty's Prison and Probation Service (HMPPS) continues to operate with strong contract management arrangements in place, and we also maintain strong partnerships with a range of external agencies across Leeds and beyond.

In early August 2023 it was confirmed by the Ministry of Justice that St John's contract would be extended on 1 year plus 1 year basis until the end March 2026. This gave contract funding certainty until at least that point. The MoJ's longer-term commissioning programme commenced in late 2023 and was concluded in June 2025, with a view to establishing new contracts, with a five-year term, to take effect from April 2026. St John's had submitted its bid, which we believed to be a very strong bid, based on our successful running of an Approved premises for a very lengthy period. The HMPPS tender/ bid outcomes were finally confirmed in June 2025. We are pleased to inform that St John's have been successful in their bid for the long-term contract and which commences from 1st April 2026. This is wonderful news for the staff group at St John's and the organisation, affording certainty for all the excellent work that all have been achieving.

Over the last few years, HMPPS has introduced and embedded revised Key Performance Indicators (KPIs). We are now measured monthly in relation to the work we complete with our resident group; including in respect of occupancy, the timeliness of our recorded inductions, weekly key-working completion on all residents and the social value of the purposeful activities we offer. St John's performance has been consistently maintained, being above target in all such measures since the introduction of KPI's.

We have ensured we have robust systems in place to ensure we meet all these KPI's, and to demonstrate improvement across all areas of service delivery and performance management in partnership with HMPPS and other partner agencies. We also continue to host regular visits from newly qualified and trainee Probation officers from the local Probation Offices as part of their induction process. The nature of the work of St John's, and the need to maintain confidentiality for our resident group, sadly does not allow for opportunities for volunteers.

St John's has been successful in achieving accreditation as an 'Enabling Environment' over the past six or more years, and we are pleased to inform that we received our third such Award in October 2023 for a further three- year term. The EE award is a benchmark for excellence and as such we are once again extremely pleased with this achievement. We have also maintained our award during two review assessments in October 2024 and most recently in October 2025.

St Johns' are pleased to confirm that all staff that were remaining within the Local Authority Pension Fund (West Yorkshire Pension Fund) have exited this in June 2023. All outstanding financial liabilities have also been paid in full in June 2024 and all current staff are now enrolled with People's Pension.

Alongside this, our housing project Compass St Johns, continues to work in partnership with Leeds City Council, and whilst now physically separate it remains an integral part of our work. It has continued to achieve its stated targets and provide excellent service delivery in the work within a community-based setting.

We have once again seen the best of our staff working together with the care and concern one would hope for, with excellent teamwork.

We end this financial year with greater longer term financial certainty, as well as consistent excellence in our KPI outcomes.

I want to take a moment to reflect on the journey we've been on together. It has undoubtedly been a challenging year for the trustees, with various obstacles that tested our resilience and determination. Yet, through perseverance, collaboration, and a shared commitment to our mission, we have come through stronger and more purposeful.

I would also like to express my heartfelt gratitude to our dedicated staff. Your unwavering support, hard work, and commitment have been instrumental in helping us navigate this year's challenges. The success and impact of St John AP is a direct result of your efforts, and for that, we are incredibly thankful.

Together, we've made a real difference, and I am confident that with this strong foundation, we will continue to achieve further progress in the year to come.

Thank you once again for your dedication and support.

ST JOHN'S APPROVED PREMISES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's purpose as set out in the objectives contained in the Memorandum and Articles of Association is to: Maintain the Premises known as St John's, as an Approved Premises within the meaning of the Offender Management Act 2007 and in particular:

- o Provide for the public benefit, legal, educational, or other assistance and accommodation, to those in need by reason of youth, age, ill health, disability, financial hardship, or other social disadvantage, and particularly for the rehabilitation of persons who have been convicted of criminal offence, who are on bail or who are otherwise subject to criminal proceedings.
- o Rehabilitate offenders particularly those addicted to drugs, alcohol or otherwise in need of help.
- o Assist offenders who have mental health requirements.
- o Relieve distress or suffering arising from offending behaviour.
- o Seek suitable accommodation and employment for offenders whilst confronting their offending behaviour.

These objectives were reviewed on the formation of the Charity in July 2009. When reviewing the aims and objectives of the charity, and in planning future activities, the Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission

The Focus of Our Work

The Charity in the main supports individual's safe transition into the community, while providing an important level of public protection following release on licence from Prison. The model length of stay for a Person on Probation at an approved premises is 12 weeks. However, a range of factors will influence the duration, including the ability to safely progress an individual on into subsequent community or supported accommodation.

St John's has a highly trained team of staff including those qualified in probation, who work closely with field-based Probation Officers and other Prison staff, the Probation Service, prisons and the courts. Staff will challenge offending behaviour with a view to assisting offenders in addressing their lifestyle. Due to the specific skills required the charity does not make use of volunteers. The hostel offers an individual programme of work and every offender is expected to complete this during their stay. The programmes offered are tailored to reduce the risk of serious harm posed by offenders to members of the public.

As part of the rehabilitation services on offer at St John's, residents are required to take part in purposeful activities as well as a weekly Residents Meeting and other Service User groups. Preparation for move on and for independent living are facilitated by attendance at a Living Skills group which includes a practical focus on cookery and budgeting skills, participation in a Financial Awareness Programme, and employment and training support.

We offer specialist advice and support to address accommodation and housing provision and offer a move on accommodation service through the Compass St John's Housing Project.

St John's continues to work in tandem with a number of organisations providing the specialist services required by residents.

ST JOHN'S APPROVED PREMISES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2025

Achievements and Performance

At each meeting, Trustees review a range of Key Performance Indicators which have been determined based both on the trustees' own priorities, and those of His Majesty's Prisons and Probation Service (HMPPS). These include:

- o Occupancy of 70% or more
- o Achieving 70% 'social value' as defined by 75%
- o Ensuring 95% or more of residents receiving first stage inductions
- o And ensuring that 95% or more of residents access key-work sessions

All KPIs have been met on an ongoing and consistent basis since they were implemented.

We continue to exceed expectations in terms of occupancy rates for the hostel, whilst both meeting an acceptable risk profile and ensuring we meet high support needs. We have worked to improve the residential experience for residents and tenants, both to address issues of institutionalisation and to make better preparation for release.

Our commitment to improving residents' lives, and to reduce reoffending and to protect the public, has served to motivate staff to improve services to residents and we have in the provision of the purposeful activities a wide range of activities and programmes to better equip our residents for independent living.

Consolidation and consistency of practice has seen improvement after the residency at St John's with Compass St John's Housing Project going from strength to strength. The aim and vision for the project to deliver further housing options through private rented supportive housing has continued to take shape. We continue to develop excellent relationships with local landlords and letting agencies as well as with Leeds City Council.

STRATEGIC REPORT

Financial position

The Statement of Financial Activities shows net surplus of £297,002 for the year and the reserves stand in total at £2,544,326 as at 31 March 2025.

The Management team submits an annual budget to the Trustees for approval. At each monthly management meeting, a financial review takes place.

The finances of the Approved Premises continue to be managed in a prudent and resourceful manner.

Pension Provision

The Charity operates a defined contribution pension scheme operated by the 'People's Pension'.

In prior years the Charity also had a small number of staff in the West Yorkshire Pension Fund (WYPF).

The Charity achieved a complete exit from the WYPF dated 31 March 2024.

Principal funding sources

The Ministry of Justice is the principal funder of St John's Approved Premises. The charity received £1,249,887 from this source for their main contract.

Investment policy and objectives

Investments are made principally through the development fund. Income generated from any investments contributes to the future development of St John's Approved Premises. Short term investments are approved by the Board of Trustees at Management Committee meetings.

Reserves policy

The Trustees are of the view that the level of central reserves is adequate to enable the charity to fulfil its charitable objectives.

The Trustees have established a policy whereby the unrestricted funds of the Approved Premises not committed or invested in tangible fixed assets ('free reserves') are maintained at a level at which the Management Committee feels is sufficient to maintain the continuing activities of the charity on the basis of the funding arrangements with the Ministry of Justice and Leeds City Council. The Trustees estimate this level to be equal to two months expenditure, which equates to around £400,000. At 31 March 2025 the free reserves amounted to £828,968 including the funds designated for future capital works of £398,308. The Trustees will review the policy annually.

ST JOHN'S APPROVED PREMISES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2025

STRATEGIC REPORT

Future plans

The targets for the coming year have been discussed and agreed and are set out below:

- o Continue to manage the affairs of the charity in accordance with the legal requirements.
- o Continue to manage the finances of the Trust with prudence.
- o Continue to promote the work of the charity.
- o Recruitment of new Trustees who have relevant skills as required, remaining aware of the constant need to be inclusive and encourage diversity.
- o Maintain a skills audit of Trustees.
- o Provide training as necessary for the Trustees.
- o Set strategy and targets with awareness of and responsive to needs for strategic change.
- o Contribute to national and local debate within the Ministry of Justice and HMPPS to promote the work of Approved Premises.
- o Review the performance of management by completing objectives set by HMPPS, and the Trustees.
- o Continue to maintain, as well as seek to improve, St John's Hostel as a property that is fit for the purpose.
- o Where appropriate and agreed, to act in pursuing discussions and any action relevant to point 2 above.
- o Monitoring the performance of the Trustees against national and local targets.
- o Support St John's Approved Premises in developing the work carried out with high and very high-risk offenders.
- o Continue to develop the structured interventions for residents, including the timetable of Purposeful Activities and to promote service user involvement.
- o Continue to provide settled and secure move on accommodation for residents and continue to develop housing opportunities through Compass St John's Housing Project.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a charitable company limited by guarantee. It is governed by the rules contained within its Memorandum and Articles of Association.

Members guarantee to contribute an amount not exceeding £10 each to the assets of the charitable company in the event of winding up.

Recruitment and appointment of new trustees

The Directors of the company are also charity Trustees for purpose of charity law and under the company's articles are known as members of the council.

The Trustees who held office during the period and to date are as listed in the reference and administration details.

The Board has a wide range of backgrounds and skills, bringing expertise in education, business, and finance. The Board is currently seeking to add to its number.

Key management remuneration

The Trustees are able to use their discretion in regard to the pay and remuneration, and are able to ensure parity with other key personnel in regard to skill levels and experience, to benchmark against those in public sector employment and particularly with due attention to those working in the National Probation Service, historically across similar pay bands and structure.

The committee consider the key management roles as the Strategic Manager, Operational Manager and Compass Manager. The total employee benefits of key management personnel of the charity were £195,242 (2024:£214,662).

Fundraising

The organisation does not actively fundraise from the public, no professional fundraisers or commercial participators are engaged. Fundraising in the charity sector has been regulated by the Fundraising Regulator (FR) since 2015 but the organisation is not specifically registered. The Trustee Board is not aware of any failure by the Charity to comply with this regulation and no complaints have been received in relation to any form of fundraising.

ST JOHN'S APPROVED PREMISES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

St Johns works in partnership with HMPPS, the National Probation Service, Leeds City Council, Burley Park and Hyde Park Medical Services, Local Housing Associations, Drug and Alcohol Services, Mental Health Services and local landlords. These partnerships cater for the diversity, health, and wellbeing of all our residents.

HMPPS provides principal funding and we work in partnership with them and the National Approved Premises Association at a national level. The hostel has consistently achieved excellent results. The Trustees offer their thanks and appreciation to all agency partnerships for the commitment and assistance to the Charity over the last 12 months, allowing us to fulfil our work to such an excellent standard.

See note 19 to the financial statements for related party disclosures.

Risk management

Having conducted a review of the major risks to which the charity is exposed, systems have been identified and implemented with the intention of mitigating any risk faced by the charity.

Compliance of health and safety regulations in relation to staff, tenants, residents and visitors to the hostel, is in accordance with the Mentor Services provided by the Royal Bank of Scotland.

A comprehensive Health and Safety report is prepared and presented monthly to the Trustees. This gives the Board the opportunity to act upon any points identified and ensure staff compliance.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06904882 (England and Wales)

Registered Charity number

1129748

Registered office

263 Hyde Park Road
Leeds
West Yorkshire
LS6 1AG

Trustees

Mr E J Wright
Mr R W W Jackson (resigned 27/1/25)
Mr B Riley
Mr C G Spiller
Mr E A Britten (appointed 22/7/24)
Mr P M Levine
Dr B Davies (appointed 18/8/25)
Ms J Best (appointed 18/8/25)

Principal Staff

A Khan - Chief Executive Officer
H Foster- Operational Manager (appointed 6 May 2025)
B Collett - Compass St John's Housing Project Manager

Company Secretary

St John's Approved Premise

Auditors

Sowerby
Chartered Accountants and Statutory Auditors
Beckside Court
Annie Reed Road
Beverley
East Yorkshire
HU17 0LF

ST JOHN'S APPROVED PREMISES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors

Wrigleys Solicitors LLP
19 Cookridge Street
Leeds
LS2 3AG

Bankers

Royal Bank of Scotland
27 Park Row
Leeds
LS1 5QB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of St John's Approved Premises for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

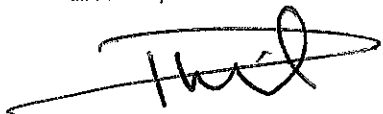
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Sowerby, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 17 November 2025 and signed on the board's behalf by:



Mr P M Levine - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ST JOHN'S APPROVED PREMISES

Opinion

We have audited the financial statements of St John's Approved Premises (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including 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 Companies Act 2006.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements 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 financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements 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 financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ST JOHN'S APPROVED PREMISES**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements 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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ST JOHN'S APPROVED PREMISES

Our responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect irregularities, including fraud. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance;
- we also obtained an understanding of the legal and regulatory frameworks that the charitable company operates in and determined that the most significant are those that relate to the reporting framework, FRS 102, the Charities Act 2011, the Companies Act 2006 and the relevant tax laws and regulations in the UK. In addition, we concluded that there are certain significant laws and regulations which may have an effect on the determination of the amounts and disclosures in the financial statements, relating in majority to general health and safety, employee matters and specific food safety regulations;
- we reviewed results of our enquiries of management about their own identification and assessment of the risks of irregularities; and assessed how the entity identifies, evaluates and complies with laws and regulations and whether management were aware of any instances of non-compliance. We corroborated our enquiries through our review of board minutes and consideration of the results of our audit procedures across the company;
- we also considered how the entity detects and responds to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud, and;
- we considered the controls that the company has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how management monitors those controls
- the internal controls established to mitigate risks of non-compliance with laws and regulations were also investigated.
- we also considered the existence of performance targets and their potential influence on management to manage earnings.
- where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error.

We reviewed financial statement disclosures and performed testing to supporting documentation to assess compliance with applicable laws and regulations.

We also tested the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business. There was a focus on manual journals and journals indicating large or unusual transactions; enquiries of company management; and challenging the assumptions and judgements made by management by reviewing third party evidence wherever possible.

The results of our procedures did not identify any instances or irregularities, including fraud.

No inherent difficulties were found in the standard processes for detecting irregularities

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ST JOHN'S APPROVED PREMISES**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Patrick Scargill ACA FCCA (Senior Statutory Auditor)
for and on behalf of Sowerby
Chartered Accountants and Statutory Auditors
Beckside Court
Annie Reed Road
Beverley
East Yorkshire
HU17 0LF

17 November 2025

ST JOHN'S APPROVED PREMISES

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Designated fund £	Endowment fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	3	5,000	-	-	5,000	5,000
Charitable activities	5					
Charitable activities		1,249,887	-	-	1,249,887	1,201,815
Core Rehabilitation		12,637	-	-	12,637	13,853
Compass St John's Project		1,741,538	-	-	1,741,538	1,667,940
Investment income	4	9,827	-	-	9,827	7,086
Other income		5,030	-	-	5,030	-
Total		<u>3,023,919</u>	<u>-</u>	<u>-</u>	<u>3,023,919</u>	<u>2,895,694</u>
EXPENDITURE ON						
Charitable activities	6					
Core Rehabilitation		833,095	-	-	833,095	1,056,855
Compass St John's Project		1,693,607	-	-	1,693,607	1,805,366
Governance		200,215	-	-	200,215	129,353
Total		<u>2,726,917</u>	<u>-</u>	<u>-</u>	<u>2,726,917</u>	<u>2,991,574</u>
NET INCOME/(EXPENDITURE)		297,002	-	-	297,002	(95,880)
Transfers between funds	17	(23,436)	23,436	-	-	-
Other recognised gains/(losses)						
Actuarial gains/(losses) on defined benefit schemes		-	-	-	-	(731,000)
Net movement in funds		273,566	23,436	-	297,002	(826,880)
RECONCILIATION OF FUNDS						
Total funds brought forward		1,414,002	374,872	458,450	2,247,324	3,074,204
TOTAL FUNDS CARRIED FORWARD		<u>1,687,568</u>	<u>398,308</u>	<u>458,450</u>	<u>2,544,326</u>	<u>2,247,324</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

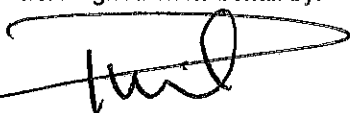
ST JOHN'S APPROVED PREMISES

BALANCE SHEET

31 March 2025

	Notes	Unrestricted funds £	Designated fund £	Endowment fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS						
Tangible assets	13	1,256,908	-	458,450	1,715,358	1,723,947
CURRENT ASSETS						
Debtors	14	148,712	-	-	148,712	108,464
Cash at bank		341,456	398,308	-	739,764	568,982
		<u>490,168</u>	<u>398,308</u>	<u>-</u>	<u>888,476</u>	<u>677,446</u>
CREDITORS						
Amounts falling due within one year	15	(59,508)	-	-	(59,508)	(154,069)
NET CURRENT ASSETS		<u>430,660</u>	<u>398,308</u>	<u>-</u>	<u>828,968</u>	<u>523,377</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,687,568</u>	<u>398,308</u>	<u>458,450</u>	<u>2,544,326</u>	<u>2,247,324</u>
NET ASSETS		<u>1,687,568</u>	<u>398,308</u>	<u>458,450</u>	<u>2,544,326</u>	<u>2,247,324</u>
FUNDS	17					
Unrestricted funds:						
General fund					1,687,568	1,414,002
Designated fund					398,308	374,872
					<u>2,085,876</u>	<u>1,788,874</u>
Endowment funds:						
Endowment fund					458,450	458,450
TOTAL FUNDS					<u>2,544,326</u>	<u>2,247,324</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 November 2025 and were signed on its behalf by:



Mr P M Levine - Trustee

The notes form part of these financial statements

ST JOHN'S APPROVED PREMISES

**CASH FLOW STATEMENT
for the Year Ended 31 March 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	20	167,942	35,286
Net cash provided by operating activities		<u>167,942</u>	<u>35,286</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(13,187)	-
Sale of tangible fixed assets		6,200	-
Interest received		9,827	7,086
Net cash provided by investing activities		<u>2,840</u>	<u>7,086</u>
Change in cash and cash equivalents in the reporting period		<u>170,782</u>	<u>42,372</u>
Cash and cash equivalents at the beginning of the reporting period		<u>568,982</u>	<u>526,610</u>
Cash and cash equivalents at the end of the reporting period		<u><u>739,764</u></u>	<u><u>568,982</u></u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2025

1. COMPANY INFORMATION

St John's Approved Premises is a charitable company limited by guarantee and is also a registered charity. The registered office is 259-263 Hyde Park Road, Leeds, LS6 1AG.

2. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) ("Charities SORP (FRS 102)"), the Financial Reporting Standard applicable in the UK and Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

St John's Approved Premises meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy note.

Going concern

The Trustees have prepared financial projections, taking into consideration the current economic climate and its potential impact on the sources of income and planned expenditure. They have a reasonable expectation that adequate financial resources are available to enable the charity to continue in operational existence for the foreseeable future. The core income streams of the charity are very secure in the short term being a Government contract and Local Authority funded housing provision, the charity does however have adequate contingency plans in the event that income streams are reduced. Consequently, the financial statements have been prepared on the basis that the charity is a going concern.

Income

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

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Government grants are recognised when that is reasonable assurance that the charity will comply with the conditions attaching to the grant and the grant will be received (FRS102.24.3A).

The value of services provided by volunteers is not included.

Investment income is included when receivable and the amount can be measured reliably by the charity.

Expenditure and irrecoverable value added tax

Expenditure, which includes attributable VAT which cannot be recovered is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Governance costs, included in support costs, include those costs incurred in the governance of the charity and its assets and are primarily associated with the constitutional and statutory requirements and are allocated to charitable activities.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in note 7

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

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

Freehold property	- 2% straight line
Fixtures and fittings	- 33.3% on cost, 25% on a reducing balance basis and 10% straight line
Motor vehicles	- 30% on reducing balance
Computer equipment	- 10% straight line

Individual fixed assets costing more than £2,000 are capitalised.

Freehold land is not depreciated.

Freehold buildings are depreciated to their estimated residual value, based on current market conditions. Where the estimated residual value at the end of the useful economic life exceeds or approximates carrying value no depreciation is charged as any charge would be immaterial to the financial statements.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

General funds - are donations and other income receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds - are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds - are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Endowment funds - are the gift of an asset for the purpose of supporting the charity in its charitable activity.

Pension costs

The charity contributed to the West Yorkshire Pension Fund, a defined benefit scheme which is closed to new members, at rates set by the scheme's actuaries. The charity has accounted for these pension costs in accordance with FRS 102, the charity exited the scheme at 31st March 2024.

The charity also contributes to a defined contribution scheme with the People's Pension. The cost of the contributions is charged to the Statement of Financial Activities in the period to which they relate.

Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments' of FRS 012 to all of its financial instruments.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with short maturity held for working capital. Any bank overdrafts are shown within borrowings in current liabilities.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid.

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. Any impairment loss is recognised in the income and expenditure account.

Creditors, loans and provisions

2. ACCOUNTING POLICIES - continued

Creditors, loans and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial liabilities are only derecognised when, and only when the charity's obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting date, taking into account the risks and uncertainties surrounding the obligation.

Critical Accounting Estimates and Judgements

In the application of the of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only one period, or in the period of the revision and future periods if the revision affects both current and future periods. The estimates and assumptions that have a significant risk of causing material adjustment to the carrying amount of assets and liabilities are outlined below.

Staff costs

The costs of short-term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

Operating leases

Rentals applicable to operating leases are charged to the SoFA on a straight line basis over the term of the lease.

Residual values of freehold properties

The charity owns three freehold properties which are depreciated at cost less estimated residual value over their estimated useful economic lives of 50 years. The residual values are estimated based on the current market values of the properties assuming they are already of the age and condition at the end of their expected useful life. It is currently considered that the residual value is at least equal to the properties net book value.

3. DONATIONS AND LEGACIES

	2025 £	2024 £
Employment allowance	<u>5,000</u>	<u>5,000</u>

4. INVESTMENT INCOME

	2025 £	2024 £
Interest received	<u>9,827</u>	<u>7,086</u>

ST JOHN'S APPROVED PREMISES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2025

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025 £	2024 £
Ministry of Justice Contract	Charitable activities	1,249,887	1,201,815
Income from residents board	Core Rehabilitation	12,637	13,853
Income from housing benefit -			
Compass St John's	Compass St John's Project	1,717,503	1,631,891
SU Fees	Compass St John's Project	24,035	36,049
		<u>3,004,062</u>	<u>2,883,608</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Core Rehabilitation	833,095	-	833,095
Compass St John's Project	1,693,607	-	1,693,607
Governance	-	200,215	200,215
	<u>2,526,702</u>	<u>200,215</u>	<u>2,726,917</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Core Rehabilitation £	Compass St John's Housing £	2025 £
Staff costs	630,740	393,616	1,024,356
Rates	4,634	18,740	23,374
Insurance	12,648	-	12,648
Heating and Lighting	16,823	6,538	23,361
Rents to Landlords	-	1,051,355	1,051,355
Rent	-	42,840	42,840
Sundry Expenses	2,173	83	2,256
Professional fees	8,675	5,219	13,894
Provisions	47,593	-	47,593
Loans and grants	167	-	167
Travelling expenses	1,986	50,371	52,357
Repairs and refurbishment	40,382	85,255	125,637
Office expenses	21,210	20,010	41,220
Cleaning	15,220	18,599	33,819
Other SU costs	-	-	-
Other staff costs	10,708	512	11,220
Depreciation	20,136	469	20,605
Total	<u>833,095</u>	<u>1,693,607</u>	<u>2,526,702</u>
Governance costs	<u>100,107</u>	<u>100,108</u>	<u>200,215</u>

ST JOHN'S APPROVED PREMISES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2025

	Core Rehabilitation	Compass St John's Housing	2024
	£	£	£
Staff costs	832,136	472,806	1,304,942
Rates	7,419	28,572	35,991
Insurance	14,116	-	14,116
Heating and Lighting	21,930	3,314	25,244
Rents to Landlords	-	1,045,031	1,045,031
Rent	-	46,400	46,400
Sundry Expenses	1,127	88	1,215
Professional fees	38,611	480	39,091
Provisions	39,967	-	39,967
Loans and grants	121	-	121
Travelling expenses	1,736	55,363	57,099
Repairs and refurbishment	26,831	112,497	139,328
Office expenses	27,259	17,852	45,111
Cleaning	14,066	20,326	34,392
Other SU costs	-	547	547
Other staff costs	9,242	1,423	10,665
Depreciation	22,294	667	22,961
Total	1,056,855	1,805,366	2,862,221
Governance costs	8	64,676	129,353

8. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Governance	184,702	15,513	200,215

Support costs, included in the above, are as follows:

	2025	2024
	Governance	Total
	£	activities
	£	£
Wages	184,702	105,847
Auditors' remuneration	9,205	9,065
Auditors' remuneration for non audit work	2,230	2,225
Legal and professional fees	4,078	12,216
	200,215	129,353

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Auditors' remuneration	9,205	9,065
Accountancy fees	2,230	2,225
Depreciation - owned assets	20,606	22,961
Surplus on disposal of fixed assets	(5,030)	-

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

10. TRUSTEES' REMUNERATION AND BENEFITS

No Trustees received remuneration or any other benefits from the charity during this or the previous year.

Trustees' expenses

Out of pocket expenses were paid to 3 Trustees totalling £413 (2024 - 4 trustees totalling £719), relating to reimbursed travel costs incurred on charity business.

11. STAFF COSTS

	2025 £	2024 £
Wages and salaries	1,042,847	1,072,528
Redundancy costs	-	28,500
Social security costs	95,562	98,462
Defined contribution pension contributions	72,486	71,799
Staff costs before defined benefit pension items	1,209,058	1,271,289
Defined benefit pension contributions	-	139,500
	<u>1,209,058</u>	<u>1,410,789</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Employees	<u>41</u>	<u>48</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£80,001 - £90,000	<u>1</u>	<u>1</u>

The Committee consider the key management roles as the Strategic Manager, Operational Manager and Compass Manager. The total employee benefits of the key management personnel of the charity were £195,242 (2024 - £214,662).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Designated fund £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	5,000	-	-	5,000
Charitable activities				
Charitable activities	1,201,815	-	-	1,201,815
Core Rehabilitation	13,853	-	-	13,853
Compass St John's Project	1,667,940	-	-	1,667,940
Investment income	7,086	-	-	7,086
Total	<u>2,895,694</u>	<u>-</u>	<u>-</u>	<u>2,895,694</u>
EXPENDITURE ON				
Charitable activities				
Core Rehabilitation	1,056,855	-	-	1,056,855
Compass St John's Project	1,805,366	-	-	1,805,366

ST JOHN'S APPROVED PREMISES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2025

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Designated fund £	Endowment fund £	Total funds £
Governance	129,353	-	-	129,353
Total	2,991,574	-	-	2,991,574
NET INCOME/(EXPENDITURE)	(95,880)	-	-	(95,880)
Transfers between funds	(123,990)	123,990	-	-
Other recognised gains/(losses)				
Actuarial gains/(losses) on defined benefit schemes	(731,000)	-	-	(731,000)
Net movement in funds	(950,870)	123,990	-	(826,880)
RECONCILIATION OF FUNDS				
Total funds brought forward	2,364,872	250,882	458,450	3,074,204
TOTAL FUNDS CARRIED FORWARD	1,414,002	374,872	458,450	2,247,324

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2024	1,600,000	216,371	9,150	8,698	1,834,219
Additions	-	-	13,187	-	13,187
Disposals	-	-	(9,150)	-	(9,150)
At 31 March 2025	1,600,000	216,371	13,187	8,698	1,838,256
DEPRECIATION					
At 1 April 2024	-	94,617	7,919	7,736	110,272
Charge for year	-	20,136	330	140	20,606
Eliminated on disposal	-	-	(7,980)	-	(7,980)
At 31 March 2025	-	114,753	269	7,876	122,898
NET BOOK VALUE					
At 31 March 2025	1,600,000	101,618	12,918	822	1,715,358
At 31 March 2024	1,600,000	121,754	1,231	962	1,723,947

Freehold land and buildings include 259 and 263 Hyde Park Road in Leeds, which are properties held by the charitable company outright, and 261 Hyde Park Road which is held on trust (under the terms of a 1971 trust deed) as a result of a Charity Commission scheme dated 9 June 2009. Accordingly, the book value attributable to 261 Hyde Park Road of £458,450 has been classified as an expendable endowment within the funds of the charity.

ST JOHN'S APPROVED PREMISES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2025

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accrued Income	115,881	82,917
Prepayments	32,831	25,547
	<u>148,712</u>	<u>108,464</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	55	-
Accrued expenses	59,453	154,069
	<u>59,508</u>	<u>154,069</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025 £	2024 £
Within one year	241,191	438,155
Between one and five years	64,557	113,630
	<u>305,748</u>	<u>551,785</u>

Included in the lease commitment are leases for property amounting to £229,967 (2024 - £534,795)

Tenants of these properties sign a licence to occupy which has a 28 day notice period, there is currently a large waiting list for the properties. All occupants receive housing benefit paid directly to the charity to cover the above costs.

17. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	1,414,002	297,002	(23,436)	1,687,568
Designated fund	374,872	-	23,436	398,308
	<u>1,788,874</u>	<u>297,002</u>	<u>-</u>	<u>2,085,876</u>
Endowment funds				
Endowment fund	458,450	-	-	458,450
	<u>458,450</u>	<u>-</u>	<u>-</u>	<u>458,450</u>
TOTAL FUNDS	<u>2,247,324</u>	<u>297,002</u>	<u>-</u>	<u>2,544,326</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,023,919	(2,726,917)	297,002
	<u>3,023,919</u>	<u>(2,726,917)</u>	<u>297,002</u>
TOTAL FUNDS	<u>3,023,919</u>	<u>(2,726,917)</u>	<u>297,002</u>

ST JOHN'S APPROVED PREMISES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2025

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	1,633,872	(95,880)	(123,990)	1,414,002
Pension reserve	731,000	(731,000)	-	-
Designated fund	250,882	-	123,990	374,872
	<u>2,615,754</u>	<u>(826,880)</u>	<u>-</u>	<u>1,788,874</u>
Endowment funds				
Endowment fund	458,450	-	-	458,450
	<u>3,074,204</u>	<u>(826,880)</u>	<u>-</u>	<u>2,247,324</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,895,694	(2,991,574)	-	(95,880)
Pension reserve	-	-	(731,000)	(731,000)
	<u>2,895,694</u>	<u>(2,991,574)</u>	<u>(731,000)</u>	<u>(826,880)</u>
TOTAL FUNDS	<u>2,895,694</u>	<u>(2,991,574)</u>	<u>(731,000)</u>	<u>(826,880)</u>

Transfers between funds

During the year £23,436 (2024- £123,990) was transferred into the designated capital fund.

18. EMPLOYEE BENEFIT OBLIGATIONS

The charity exited the West Yorkshire Pension Fund (WYPF) at 31 March 2024.

The exit settlement calculated by the WYPF pension scheme of £100,000 was agreed as at 31 March 2024, this was paid in June 2024 and was accrued into the 2024 year end.

Therefore there remains no further defined benefit pension as at 31 March 2025 within the Statement of financial position.

19. RELATED PARTY DISCLOSURES

No Trustees received remuneration or any other benefits from the charity during this or the previous year.

ST JOHN'S APPROVED PREMISES**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025****20. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2025 £	2024 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	297,002	(95,880)
Adjustments for:		
Depreciation charges	20,605	22,961
Profit on disposal of fixed assets	(5,030)	-
Interest received	(9,827)	(7,086)
Increase in debtors	(40,248)	(1,347)
(Decrease)/increase in creditors	(94,560)	116,638
Net cash provided by operations	<u>167,942</u>	<u>35,286</u>

21. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/24 £	Cash flow £	At 31/3/25 £
Net cash			
Cash at bank	568,982	170,782	739,764
	<u>568,982</u>	<u>170,782</u>	<u>739,764</u>
Total	<u>568,982</u>	<u>170,782</u>	<u>739,764</u>

22. TAXATION

The charitable company is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the Charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Act 1992 in respect of income and gains arising

23. LIABILITY OF MEMBERS

The company is limited by guarantee and does not have a share capital. Every member of the charity undertakes to contribute such sum as may be required (not exceeding ten pounds) to the charity's assets if it should be wound up while he or she is a member, or within one year after he or she ceases to be a member.

ST JOHN'S APPROVED PREMISES**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Employment allowance	5,000	5,000
Investment income		
Interest received	9,827	7,086
Charitable activities		
Ministry of Justice Contract	1,249,887	1,201,815
Income from housing benefit - Compass St John's	1,717,503	1,631,891
SU Fees	24,035	36,049
Income from residents board	12,637	13,853
	<u>3,004,062</u>	<u>2,883,608</u>
Other income		
Gain on sale of tangible fixed assets	5,030	-
Total incoming resources	<u>3,023,919</u>	<u>2,895,694</u>
EXPENDITURE		
Charitable activities		
Wages	951,870	1,093,643
Pensions	72,486	211,299
Rates	23,374	35,991
Insurance	12,648	14,116
Heating and lighting	23,361	25,244
Rents to landlords	1,051,355	1,045,031
Rent	42,840	46,400
Sundry expenses	2,256	1,215
Professional fees	13,894	39,091
Provisions	47,593	39,967
Loans and grants	167	121
Travelling expenses	52,357	57,099
Repairs and refurbishment	125,637	139,328
Office expenses	41,220	45,111
Cleaning	33,819	34,392
Other SU costs	-	547
Other staff costs	11,220	10,665
Depreciation	20,605	22,961
	<u>2,526,702</u>	<u>2,862,221</u>
Support costs		
Management		
Wages	184,702	105,847
Governance costs		
Auditors' remuneration	9,205	9,065
Auditors' remuneration for non audit work	2,230	2,225
Legal and professional fees	4,078	12,216
	<u>15,513</u>	<u>23,506</u>

This page does not form part of the statutory financial statements

ST JOHN'S APPROVED PREMISES

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025**

	2025 £	2024 £
Total resources expended	2,726,917	2,991,574
Net income/(expenditure)	297,002	(95,880)

This page does not form part of the statutory financial statements

ST JOHN'S APPROVED PREMISES

England & Wales - Charity number 1129748

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR ST JOHN'S APPROVED PREMISES**

ST JOHN'S APPROVED PREMISES

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for the Year Ended 31 March 2024

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ST JOHN'S APPROVED PREMISES

STATEMENT FROM THE CHAIR OF TRUSTEES for the Year Ended 31 March 2024

Over the past year St Johns is now operating in a manner as close as possible to that before the covid pandemic. There have been noticeable improvements for service delivery, occupancy, staff development. Furthermore, resident meetings, purposeful activities, training, and development planning have all been able to recommence in earnest.

Our funding and key relationship with His Majesty's Prison and Probation Service (HMPPS) continues to operate with strong contract management arrangements in place, and we maintain strong partnerships with a range of agencies across Leeds and beyond.

In early August 2023 it was confirmed by the Ministry of Justice that St John's contract would be extended on 1 year plus 1 year basis until the end March 2026. This gives contract funding certainty until at least that point. The MoJ's longer-term commissioning programme commenced in late 2023 and was concluded in June 2024, with a view to establishing new contracts, with a five-year term, to take effect from April 2026. St John's has submitted its bid, which we believe to be a very strong bid, based on our successful running of an Approved premises for a very lengthy period. The HMPPS tender/ bid outcomes will be confirmed in likely May 2025.

Over the few years, HMPPS has introduced and embedded revised Key Performance Indicators (KPIs). We are now measured monthly in relation to the work we complete with our resident group; including in respect of occupancy, the timeliness of our recorded inductions, weekly key-working completion on all residents and the social value of the purposeful activities we offer. St John's performance has consistently been above target in all such measures since the introduction of KPI's.

We have ensured we have robust systems in place to ensure we meet all these KPI's, and to demonstrate improvement across all areas of service delivery and performance management in partnership with HMPPS and other partner agencies. We continue to host regular visits from newly qualified and trainee Probation officers from the local Probation Offices as part of their induction process. The nature of the work of St John's, and the need to maintain confidentiality for our resident group, sadly does not allow for opportunities for volunteers.

St John's has been successful in achieving accreditation as an 'Enabling Environment' over the past six or more years, and we are pleased to inform that we received our third such Award in October 2023 for a further three- year term. The EE award is a benchmark for excellence and as such we are once again extremely pleased with this achievement.

St Johns' are pleased to confirm that all staff that were remaining within the Local Authority Pension Fund (West Yorkshire Pension Fund) have exited this in June 2023. All outstanding financial liabilities have also been paid in full in June 2024 and all current staff are now enrolled with People's Pension.

Alongside this, our housing project Compass St Johns, continues to work in partnership with Leeds City Council, and whilst now physically separate is an integral part of our work. It has continued to achieve its stated targets and provide excellent service delivery.

We have once again seen the best of our staff working together with the care and concern one would hope for, with excellent teamwork.

We end this financial year with greater financial certainty, as well as excellent KPI outcomes, I want to take a moment to reflect on the journey we've been on together. It has undoubtedly been a challenging year for the trustees, with various obstacles that tested our resilience and determination. Yet, through perseverance, collaboration, and a shared commitment to our mission, we have come through stronger and more united than before.

I would also like to express my heartfelt gratitude to our dedicated staff and volunteers. Your unwavering support, hard work, and commitment have been instrumental in helping us navigate this year's challenges. The success and impact of St John AP is a direct result of your efforts, and for that, we are incredibly thankful.

Together, we've made a real difference, and I am confident that with this strong foundation, we will continue to achieve great things in the year to come.

Thank you once again for your dedication and support.

ST JOHN'S APPROVED PREMISES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2024**

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's purpose as set out in the objectives contained in the Memorandum and Articles of Association is to: Maintain the Premises known as St John's, as an Approved Premises within the meaning of the Offender Management Act 2007 and in particular:

- o Provide for the public benefit, legal, educational, or other assistance and accommodation, to those in need by reason of youth, age, ill health, disability, financial hardship, or other social disadvantage, and particularly for the rehabilitation of persons who have been convicted of criminal offence, who are on bail or who are otherwise subject to criminal proceedings.
- o Rehabilitate offenders particularly those addicted to drugs, alcohol or otherwise in need of help.
- o Assist offenders who have mental health requirements.
- o Relieve distress or suffering arising from offending behaviour.
- o Seek suitable accommodation and employment for offenders whilst confronting their offending behaviour.

These objectives were reviewed on the formation of the Charity in July 2009. When reviewing the aims and objectives of the charity, and in planning future activities, the Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission

The Focus of Our Work

The Charity in the main supports individual's safe transition into the community, while providing an important level of public protection following release on licence from Prison. The model length of stay for a Person on Probation at an approved premises is 12 weeks. However, a range of factors will influence the duration, including the ability to safely progress an individual on into subsequent community or supported accommodation.

St John's has a highly trained team of staff including those qualified in probation, who work closely with field-based Probation Officers and other Prison staff, the Probation Service, prisons and the courts. Staff will challenge offending behaviour with a view to assisting offenders in addressing their lifestyle. Due to the specific skills required the charity does not make use of volunteers. The hostel offers an individual programme of work and every offender is expected to complete this during their stay. The programmes offered are tailored to reduce the risk of serious harm posed by offenders to members of the public.

As part of the rehabilitation services on offer at St John's, residents are required to take part in purposeful activities as well as a weekly Residents Meeting and other Service User groups. Preparation for move on and for independent living are facilitated by attendance at a Living Skills group which includes a practical focus on cookery and budgeting skills, participation in a Financial Awareness Programme, and employment and training support.

We offer specialist advice and support to address accommodation and housing provision and offer a move on accommodation service through the Compass St John's Housing Project.

St John's continues to work in tandem with a number of organisations providing the specialist services required by residents.

Achievements and Performance

At each meeting, Trustees review a range of Key Performance Indicators which have been determined based both on the trustees' own priorities, and those of His Majesty's Prisons and Probation Service (HMPPS). These include:

- o Occupancy of 70% or more
- o Achieving 70% 'social value' as defined by 75%
- o Ensuring 95% or more of residents receiving first stage inductions
- o And ensuring that 95% or more of residents access key-work sessions

All KPIs have been met on an ongoing and consistent basis since they were implemented.

ST JOHN'S APPROVED PREMISES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2024

We continue to exceed expectations in terms of occupancy rates for the hostel, whilst both meeting an acceptable risk profile and ensuring we meet high support needs. We have worked to improve the residential experience for residents and tenants, both to address issues of institutionalisation and to make better preparation for release.

Our commitment to improving residents' lives, and to reduce reoffending and to protect the public, has served to motivate staff to improve services to residents and we have in the provision of the purposeful activities a wide range of activities and programmes to better equip our residents for independent living.

Consolidation and consistency of practice has seen improvement after the residency at St John's with Compass St John's Housing Project going from strength to strength. The aim and vision for the project to deliver further housing options through private rented supportive housing has continued to take shape. We continue to develop excellent relationships with local landlords and letting agencies as well as with Leeds City Council.

STRATEGIC REPORT

Financial position

The Statement of Financial Activities shows net expenditure of £95,880 for the year before actuarial losses of £731,000 and the reserves stand in total at £2,247,324 as at 31 March 2024.

The Management team submits an annual budget to the Trustees for approval. At each monthly management meeting, a financial review takes place.

The finances of the Approved Premises continue to be managed in a prudent and resourceful manner.

Pension Provision

The Charity operates a defined contribution pension scheme operated by the 'People's Pension'. Until June 2023, the Charity also had a small number of staff in the West Yorkshire Pension Fund (WYPF), although it had stopped admission to new staff since 1 July 2017. It has now withdrawn the remaining staff from WYPF Fund as of June 2023 and a final and complete exit from WYPF will be achieved in June 2024 on highly favourable negotiated terms, the exit from the scheme is dated 31 March 2024 as such the payment of all outstanding liabilities as been accrued within the accounts.

Principal funding sources

The Ministry of Justice is the principal funder of St John's Approved Premises. The charity received £1,201,815 from this source for their main contract.

Investment policy and objectives

Investments are made principally through the development fund. Income generated from any investments contributes to the future development of St John's Approved Premises. Short term investments are approved by the Board of Trustees at Management Committee meetings.

Reserves policy

The Trustees are of the view that the level of central reserves is adequate to enable the charity to fulfil its charitable objectives. The Trustees have established a policy whereby the unrestricted funds of the Approved Premises not committed or invested in tangible fixed assets ('free reserves') are maintained at a level at which the Management Committee feels is sufficient to maintain the continuing activities of the charity on the basis of the funding arrangements with the Ministry of Justice and Leeds City Council. The Trustees estimate this level to be equal to two months expenditure, which equates to around £400,000. At 31 March 2024 the free reserves amounted to £496,295 including the funds designated for future capital works of £374,872. The Trustees will review the policy annually.

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2024**

STRATEGIC REPORT

Future plans

The targets for the coming year have been discussed and agreed and are set out below:

- o Continue to manage the affairs of the charity in accordance with the legal requirements.
- o Continue to manage the finances of the Trust with prudence.
- o Continue to promote the work of the charity.
- o Recruitment of new Trustees who have relevant skills as required, remaining aware of the constant need to be inclusive and encourage diversity.
- o Maintain a skills audit of Trustees.
- o Provide training as necessary for the Trustees.
- o Set strategy and targets with awareness of and responsive to needs for strategic change.
- o Contribute to national and local debate within the Ministry of Justice and HMPPS to promote the work of Approved Premises.
- o Review the performance of management by completing objectives set by HMPPS, and the Trustees.
- o Continue to maintain, as well as seek to improve, St John's Hostel as a property that is fit for the purpose.
- o Where appropriate and agreed, to act in pursuing discussions and any action relevant to point 2 above.
- o Monitoring the performance of the Trustees against national and local targets.
- o Support St John's Approved Premises in developing the work carried out with high and very high-risk offenders.
- o Continue to develop the structured interventions for residents, including the timetable of Purposeful Activities and to promote service user involvement.
- o Continue to provide settled and secure move on accommodation for residents and continue to develop housing opportunities through Compass St John's Housing Project.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a charitable company limited by guarantee. It is governed by the rules contained within its Memorandum and Articles of Association.

Members guarantee to contribute an amount not exceeding £10 each to the assets of the charitable company in the event of winding up.

Recruitment and appointment of new trustees

The Directors of the company are also charity Trustees for purpose of charity law and under the company's articles are known as members of the council.

The Trustees who held office during the period and to date are as listed in the reference and administration details.

The Board has a wide range of backgrounds and skills, bringing expertise in education, business, and finance. The Board is currently seeking to add to its number.

Key management remuneration

The Trustees are able to use their discretion in regard to the pay and remuneration, and are able to ensure parity with other key personnel in regard to skill levels and experience, to benchmark against those in public sector employment and particularly with due attention to those working in the National Probation Service, historically across similar pay bands and structure.

The committee consider the key management roles as the Strategic Manager, Operational Manager and Compass Manager. The total employee benefits of key management personnel of the charity were £214,662, (2022:£201,007).

Fundraising

The organisation does not actively fundraise from the public, no professional fundraisers or commercial participators are engaged. Fundraising in the charity sector has been regulated by the Fundraising Regulator (FR) since 2015 but the organisation is not specifically registered. The Trustee Board is not aware of any failure by the Charity to comply with this regulation and no complaints have been received in relation to any form of fundraising.

ST JOHN'S APPROVED PREMISES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

St Johns works in partnership with HMPPS, the National Probation Service, Leeds City Council, Burley Park and Hyde Park Medical Services, Local Housing Associations, Drug and Alcohol Services, Mental Health Services and local landlords. These partnerships cater for the diversity, health, and wellbeing of all our residents.

HMPPS provides principal funding and we work in partnership with them and the National Approved Premises Association at a national level. The hostel has consistently achieved excellent results. The Trustees offer their thanks and appreciation to all agency partnerships for the commitment and assistance to the Charity over the last 12 months, allowing us to fulfil our work to such an excellent standard.

See note 19 to the financial statements for related party disclosures.

Risk management

Having conducted a review of the major risks to which the charity is exposed, systems have been identified and implemented with the intention of mitigating any risk faced by the charity.

Compliance of health and safety regulations in relation to staff, tenants, residents and visitors to the hostel, is in accordance with the Mentor Services provided by the Royal Bank of Scotland.

A comprehensive Health and Safety report is prepared and presented monthly to the Trustees. This gives the Board the opportunity to act upon any points identified and ensure staff compliance.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06904882 (England and Wales)

Registered Charity number

1129748

Registered office

263 Hyde Park Road
Leeds
West Yorkshire
LS6 1AG

Trustees

Mr S P Harper (resigned 29/1/24)
Mr R W W Jackson
Mr B Riley
Mr C G Spiller
Mr E J Wright
Mrs I Johnson (resigned 29/1/23)
Mr E A Britten (appointed 22/7/24)
Mr P M Levine (appointed 26/2/24)

Principal Staff

A Khan - Chief Executive Officer
A Phillips - Operational Manager
B Collett - Compass St John's Housing Project Manager

ST JOHN'S APPROVED PREMISES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary

St John's Approved Premise

Auditors

Sowerby
Chartered Accountants and Statutory Auditors
Beckside Court
Annie Reed Road
Beverley
East Yorkshire
HU17 0LF

Solicitors

Wrigleys Solicitors LLP
19 Cookridge Street
Leeds
LS2 3AG

Bankers

Royal Bank of Scotland
27 Park Row
Leeds
LS1 5QB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of St John's Approved Premises for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Sowerby, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on and signed on the board's behalf by:


.....
Mr E J Wright - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ST JOHN'S APPROVED PREMISES

Opinion

We have audited the financial statements of St John's Approved Premises (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including 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 Companies Act 2006.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements 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 financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements 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 financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ST JOHN'S APPROVED PREMISES

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements 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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect irregularities, including fraud. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance;
- we also obtained an understanding of the legal and regulatory frameworks that the charitable company operates in and determined that the most significant are those that relate to the reporting framework, FRS 102, the Charities Act 2011, the Companies Act 2006 and the relevant tax laws and regulations in the UK. In addition, we concluded that there are certain significant laws and regulations which may have an effect on the determination of the amounts and disclosures in the financial statements, relating in majority to general health and safety, employee matters and specific food safety regulations;
- we reviewed results of our enquiries of management about their own identification and assessment of the risks of irregularities; and assessed how the entity identifies, evaluates and complies with laws and regulations and whether management were aware of any instances of non-compliance. We corroborated our enquiries through our review of board minutes and consideration of the results of our audit procedures across the company;
- we also considered how the entity detects and responds to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud, and;
- we considered the controls that the company has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how management monitors those controls
- the internal controls established to mitigate risks of non-compliance with laws and regulations were also investigated.
- we also considered the existence of performance targets and their potential influence on management to manage earnings.
- where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk.

These procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error.

We reviewed financial statement disclosures and performed testing to supporting documentation to assess compliance with applicable laws and regulations.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ST JOHN'S APPROVED PREMISES

We also tested the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business. There was a focus on manual journals and journals indicating large or unusual transactions; enquiries of company management; and challenging the assumptions and judgements made by management by reviewing third party evidence wherever possible.

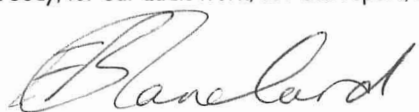
The results of our procedures did not identify any instances or irregularities, including fraud.

No inherent difficulties were found in the standard processes for detecting irregularities

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Elizabeth Blanchard BA(Hons) BFP ACA PGCE (Senior Statutory Auditor)
for and on behalf of Sowerby
Chartered Accountants and Statutory Auditors
Beckside Court
Annie Reed Road
Beverley
East Yorkshire
HU17 0LF

Date: 18/11/24

ST JOHN'S APPROVED PREMISES

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Designated fund £	Endowment fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	3	5,000	-	-	5,000	5,000
Charitable activities						
Charitable activities	5	1,201,815	-	-	1,201,815	1,051,641
Core Rehabilitation		13,853	-	-	13,853	21,744
Compass St John's Project		1,667,940	-	-	1,667,940	1,649,311
Investment income	4	<u>7,086</u>	<u>-</u>	<u>-</u>	<u>7,086</u>	<u>2,541</u>
Total		<u>2,895,694</u>	<u>-</u>	<u>-</u>	<u>2,895,694</u>	<u>2,730,237</u>
EXPENDITURE ON						
Charitable activities						
Core Rehabilitation	6	1,056,855	-	-	1,056,855	824,902
Compass St John's Project		1,805,366	-	-	1,805,366	1,696,861
Governance		<u>129,353</u>	<u>-</u>	<u>-</u>	<u>129,353</u>	<u>124,565</u>
Total		<u>2,991,574</u>	<u>-</u>	<u>-</u>	<u>2,991,574</u>	<u>2,646,328</u>
NET INCOME/(EXPENDITURE)						
Transfers between funds	17	(95,880)	-	-	(95,880)	83,909
Other recognised gains/(losses)		(123,990)	123,990	-	-	-
Actuarial gains/(losses) on defined benefit schemes		<u>(731,000)</u>	<u>-</u>	<u>-</u>	<u>(731,000)</u>	<u>1,086,000</u>
Net movement in funds		(950,870)	123,990	-	(826,880)	1,169,909
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>2,364,872</u>	<u>250,882</u>	<u>458,450</u>	<u>3,074,204</u>	<u>1,904,295</u>
TOTAL FUNDS CARRIED FORWARD		<u>1,414,002</u>	<u>374,872</u>	<u>458,450</u>	<u>2,247,324</u>	<u>3,074,204</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

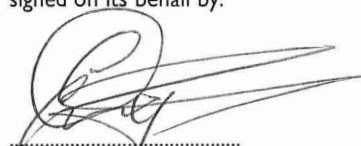
The notes form part of these financial statements

ST JOHN'S APPROVED PREMISES

BALANCE SHEET
31 March 2024

	Notes	Unrestricted funds £	Designated fund £	Endowment fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS						
Tangible assets	13	1,265,497	-	458,450	1,723,947	1,746,908
CURRENT ASSETS						
Debtors	14	108,464	-	-	108,464	107,117
Cash at bank		<u>194,110</u>	<u>374,872</u>	<u>-</u>	<u>568,982</u>	<u>526,610</u>
		302,574	374,872	-	677,446	633,727
CREDITORS						
Amounts falling due within one year	15	(154,069)	-	-	(154,069)	(37,431)
NET CURRENT ASSETS		<u>148,505</u>	<u>374,872</u>	<u>-</u>	<u>523,377</u>	<u>596,296</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,414,002	374,872	458,450	2,247,324	2,343,204
PENSION ASSET	18	-	-	-	-	731,000
NET ASSETS		<u>1,414,002</u>	<u>374,872</u>	<u>458,450</u>	<u>2,247,324</u>	<u>3,074,204</u>
FUNDS	17					
Unrestricted funds:						
General fund					1,414,002	1,633,872
Pension reserve					-	731,000
Designated fund					<u>374,872</u>	<u>250,882</u>
					<u>1,788,874</u>	<u>2,615,754</u>
Endowment funds:						
Endowment fund					<u>458,450</u>	<u>458,450</u>
TOTAL FUNDS					<u>2,247,324</u>	<u>3,074,204</u>

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



Mr E J Wright - Trustee

The notes form part of these financial statements

ST JOHN'S APPROVED PREMISES

CASH FLOW STATEMENT
for the Year Ended 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	20	<u>35,286</u>	<u>37,786</u>
Net cash provided by operating activities		<u>35,286</u>	<u>37,786</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(87,388)
Interest received		<u>7,086</u>	<u>2,541</u>
Net cash provided by/(used in) investing activities		<u>7,086</u>	<u>(84,847)</u>
Change in cash and cash equivalents in the reporting period		<u>42,372</u>	<u>(47,061)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>526,610</u>	<u>573,671</u>
Cash and cash equivalents at the end of the reporting period		<u><u>568,982</u></u>	<u><u>526,610</u></u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2024

1. COMPANY INFORMATION

St John's Approved Premises is a charitable company limited by guarantee and is also a registered charity. The registered office is 259-263 Hyde Park Road, Leeds, LS6 1AG.

2. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) ("Charities SORP (FRS 102)"), the Financial Reporting Standard applicable in the UK and Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

St John's Approved Premises meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy note.

Going concern

The Trustees have prepared financial projections, taking into consideration the current economic climate and its potential impact on the sources of income and planned expenditure. They have a reasonable expectation that adequate financial resources are available to enable the charity to continue in operational existence for the foreseeable future. The core income streams of the charity are very secure in the short term being a Government contract and Local Authority funded housing provision, the charity does however have adequate contingency plans in the event that income streams are reduced. Consequently, the financial statements have been prepared on the basis that the charity is a going concern.

Income

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

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Government grants are recognised when that is reasonable assurance that the charity will comply with the conditions attaching to the grant and the grant will be received (FRS 102.24.3A).

The value of services provided by volunteers is not included.

Investment income is included when receivable and the amount can be measured reliably by the charity.

Expenditure and irrecoverable value added tax

Expenditure, which includes attributable VAT which cannot be recovered is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

2. ACCOUNTING POLICIES - continued

Expenditure and irrecoverable value added tax

Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Governance costs, included in support costs, include those costs incurred in the governance of the charity and its assets and are primarily associated with the constitutional and statutory requirements and are allocated to charitable activities.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in note 7

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible fixed assets

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

Freehold property	- 2% straight line
Fixtures and fittings	- 33.3% on cost, 25% on a reducing balance basis and 10% straight line
Motor vehicles	- 30% on reducing balance
Computer equipment	- 10% straight line

Individual fixed assets costing more than £2,000 are capitalised.

Freehold land is not depreciated.

Freehold buildings are depreciated to their estimated residual value, based on current market conditions. Where the estimated residual value at the end of the useful economic life exceeds or approximates carrying value no depreciation is charged as any charge would be immaterial to the financial statements.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

General funds - are donations and other income receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds - are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds - are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Endowment funds - are the gift of an asset for the purpose of supporting the charity in its charitable activity.

Pension costs

The charity contributes to the West Yorkshire Pension Fund, a defined benefit scheme which is closed to new members, at rates set by the scheme's actuaries. The charity has accounted for these pension costs in accordance with FRS 102, the charity exited the scheme at the year end.

2. ACCOUNTING POLICIES - continued

Pension costs

The charity also contributes to a defined contribution scheme with the People's Pension. The cost of the contributions is charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments' of FRS 012 to all of its financial instruments.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with short maturity held for working capital. Any bank overdrafts are shown within borrowings in current liabilities.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid.

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. Any impairment loss is recognised in the income and expenditure account.

Creditors, loans and provisions

Creditors, loans and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial liabilities are only derecognised when, and only when the charity's obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting date, taking into account the risks and uncertainties surrounding the obligation.

Critical Accounting Estimates and Judgements

In the application of the of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only one period, or in the period of the revision and future periods if the revision affects both current and future periods. The estimates and assumptions that have a significant risk of causing material adjustment to the carrying amount of assets and liabilities are outlined below.

Defined benefit pension scheme

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

2. ACCOUNTING POLICIES - continued

The charity is a member of the West Yorkshire Pension Fund, a multi-employer defined benefit scheme. The charity recognised its share of scheme liabilities at fair value based on certain critical assumptions, such as discount rate, mortality and expected rates of return, as calculated by the scheme actuary.

Staff costs

The costs of short-term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

Operating leases

Rentals applicable to operating leases are charged to the SoFA on a straight line basis over the term of the lease.

Residual values of freehold properties

The charity owns three freehold properties which are depreciated at cost less estimated residual value over their estimated useful economic lives of 50 years. The residual values are estimated based on the current market values of the properties assuming they are already of the age and condition at the end of their expected useful life. It is currently considered that the residual value is at least equal to the properties net book value.

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Employment allowance	<u>5,000</u>	<u>5,000</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Interest received	<u>7,086</u>	<u>2,541</u>

ST JOHN'S APPROVED PREMISES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2024

5. INCOME FROM CHARITABLE ACTIVITIES

		2024 £	2023 £
Ministry of Justice Contract	Charitable activities	1,201,815	1,051,641
Grants from HMPPS	Core Rehabilitation	-	9,966
Income from residents board	Core Rehabilitation	13,853	11,778
Income from housing benefit -			
Compass St John's	Compass St John's Project	1,631,891	1,621,155
SU Fees	Compass St John's Project	36,049	28,156
		<u>2,883,608</u>	<u>2,722,696</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Core Rehabilitation	1,056,855	-	1,056,855
Compass St John's Project	1,805,366	-	1,805,366
Governance	-	129,353	129,353
	<u>2,862,221</u>	<u>129,353</u>	<u>2,991,574</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Core Rehabilitation	Compass St John's Housing	2024
	£	£	£
Staff costs	832,136	472,806	1,304,942
Rates	7,419	28,572	35,991
Insurance	14,116	-	14,116
Heating and Lighting	21,930	3,314	25,244
Rents to Landlords	-	1,045,031	1,045,031
Rent	-	46,400	46,400
Sundry Expenses	1,127	88	1,215
Professional fees	38,611	480	39,091
Provisions	39,967	-	39,967
Loans and grants	121	-	121
Travelling expenses	1,736	55,363	57,099
Repairs and refurbishment	26,831	112,497	139,328
Office expenses	27,259	17,852	45,111
Cleaning	14,066	20,326	34,392
Other SU costs	-	547	547
Other staff costs	9,242	1,423	10,665
Depreciation	22,294	667	22,961
Total	<u>1,056,855</u>	<u>1,805,366</u>	<u>2,862,221</u>
Governance costs	8	<u>64,676</u>	<u>64,677</u>
		<u>64,677</u>	<u>129,353</u>

ST JOHN'S APPROVED PREMISES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2024

7. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	Core Re habilitation £	Compass St John's Housing £	2023 £
Staff costs	612,230	425,301	1,037,531
Rates	4,372	20,534	24,906
Insurance	15,841	-	15,841
Heating and Lighting	20,980	4,873	25,853
Rents to Landlords	-	1,038,014	1,038,014
Sundry Expenses	1,079	82	1,161
Professional fees	7,630	1,435	9,065
Provisions	34,429	-	34,429
Loans and grants	135	-	135
Travelling expenses	2,297	52,779	55,076
Repairs and refurbishment	57,133	105,945	163,078
Office expenses	21,535	28,292	49,827
Cleaning	12,233	13,827	26,060
Other SU costs	261	805	1,066
Other staff costs	17,350	2,046	19,396
Depreciation	17,397	2,928	20,325
Total	824,902	1,696,861	2,521,763
Governance costs	8	62,282	62,283
			124,565

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Governance	105,847	23,506	129,353

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024
8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	2024	2023
	Governance	Total activities
	£	£
Wages	105,847	106,428
Auditors' remuneration	9,065	7,645
Auditors' remuneration for non audit work	2,225	1,855
Legal and professional fees	<u>12,216</u>	<u>8,637</u>
	<u>129,353</u>	<u>124,565</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Auditors' remuneration	9,065	7,645
Accountancy fees	2,225	1,855
Depreciation - owned assets	<u>22,961</u>	<u>20,325</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

No Trustees received remuneration or any other benefits from the charity during this or the previous year.

Trustees' expenses

Out of pocket expenses were paid to 4 Trustees totalling £719 (2023 - 6 trustees totalling £1,053), relating to reimbursed travel costs incurred on charity business.

11. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	1,072,528	973,562
Redundancy costs	28,500	-
Social security costs	98,462	84,152
Defined contribution pension contributions	<u>139,500</u>	<u>35,401</u>
Staff costs before defined benefit pension items	1,338,990	1,093,115
Defined benefit pension contributions	<u>71,799</u>	<u>53,079</u>
	<u>1,410,789</u>	<u>1,146,194</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

11. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	2024	2023
Employees	<u>48</u>	<u>54</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£60,001 - £70,000	-	1
£80,001 - £90,000	<u>1</u>	<u>-</u>
	<u>1</u>	<u>1</u>

The Committee consider the key management roles as the Strategic Manager, Operational Manager and Compass Manager. The total employee benefits of the key management personnel of the charity were £214,662 (2023 - £201,007).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Designated fund £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	5,000	-	-	5,000
Charitable activities				
Charitable activities	1,051,641	-	-	1,051,641
Core Rehabilitation	21,744	-	-	21,744
Compass St John's Project	1,649,311	-	-	1,649,311
Investment income	<u>2,541</u>	<u>-</u>	<u>-</u>	<u>2,541</u>
Total	<u>2,730,237</u>	<u>-</u>	<u>-</u>	<u>2,730,237</u>
EXPENDITURE ON				
Charitable activities				
Core Rehabilitation	824,902	-	-	824,902
Compass St John's Project	1,696,861	-	-	1,696,861
Governance	<u>124,565</u>	<u>-</u>	<u>-</u>	<u>124,565</u>
Total	<u>2,646,328</u>	<u>-</u>	<u>-</u>	<u>2,646,328</u>
NET INCOME	83,909	-	-	83,909
Transfers between funds	(23,591)	23,591	-	-
Other recognised gains/(losses)				
Actuarial gains on defined benefit schemes	<u>1,086,000</u>	<u>-</u>	<u>-</u>	<u>1,086,000</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Designated fund £	Endowment fund £	Total funds £
Net movement in funds	1,146,318	23,591	-	1,169,909
RECONCILIATION OF FUNDS				
Total funds brought forward	1,218,554	227,291	458,450	1,904,295
TOTAL FUNDS CARRIED FORWARD	<u>2,364,872</u>	<u>250,882</u>	<u>458,450</u>	<u>3,074,204</u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2023 and 31 March 2024	<u>1,600,000</u>	<u>216,371</u>	<u>9,150</u>	<u>8,698</u>	<u>1,834,219</u>
DEPRECIATION					
At 1 April 2023	-	72,323	7,392	7,596	87,311
Charge for year	-	<u>22,294</u>	<u>527</u>	<u>140</u>	<u>22,961</u>
At 31 March 2024	-	<u>94,617</u>	<u>7,919</u>	<u>7,736</u>	<u>110,272</u>
NET BOOK VALUE					
At 31 March 2024	<u>1,600,000</u>	<u>121,754</u>	<u>1,231</u>	<u>962</u>	<u>1,723,947</u>
At 31 March 2023	<u>1,600,000</u>	<u>144,048</u>	<u>1,758</u>	<u>1,102</u>	<u>1,746,908</u>

Freehold land and buildings include 259 and 263 Hyde Park Road in Leeds, which are properties held by the charitable company outright, and 261 Hyde Park Road which is held on trust (under the terms of a 1971 trust deed) as a result of a Charity Commission scheme dated 9 June 2009. Accordingly, the book value attributable to 261 Hyde Park Road of £458,450 has been classified as an expendable endowment within the funds of the charity.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accrued Income	82,917	81,496
Prepayments	<u>25,547</u>	<u>25,621</u>
	<u>108,464</u>	<u>107,117</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Social security and other taxes	-	741
Accrued expenses	<u>154,069</u>	<u>36,690</u>
	<u>154,069</u>	<u>37,431</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	438,155	291,000
Between one and five years	<u>113,630</u>	<u>136,278</u>
	<u>551,785</u>	<u>427,278</u>

Included in the lease commitment are leases for property amounting to £534,795, (2023 - £386,585)

Tenants of these properties sign a licence to occupy which has a 28 day notice period, there is currently a large waiting list for the properties. All occupants receive housing benefit paid directly to the charity to cover the above costs.

17. MOVEMENT IN FUNDS

	At 1/4/23	Net movement in funds	Transfers between funds	At 31/3/24
	£	£	£	£
Unrestricted funds				
General fund	1,633,872	(95,880)	(123,990)	1,414,002
Pension reserve	731,000	(731,000)	-	-
Designated fund	<u>250,882</u>	<u>-</u>	<u>123,990</u>	<u>374,872</u>
	2,615,754	(826,880)	-	1,788,874
Endowment funds				
Endowment fund	<u>458,450</u>	<u>-</u>	<u>-</u>	<u>458,450</u>
TOTAL FUNDS	<u>3,074,204</u>	<u>(826,880)</u>	<u>-</u>	<u>2,247,324</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,895,694	(2,991,574)	-	(95,880)
Pension reserve	-	-	(731,000)	(731,000)
	<u>2,895,694</u>	<u>(2,991,574)</u>	<u>(731,000)</u>	<u>(826,880)</u>
TOTAL FUNDS	<u>2,895,694</u>	<u>(2,991,574)</u>	<u>(731,000)</u>	<u>(826,880)</u>

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	1,623,554	33,909	(23,591)	1,633,872
Pension reserve	(405,000)	1,136,000	-	731,000
Designated fund	227,291	-	23,591	250,882
	<u>1,445,845</u>	<u>1,169,909</u>	<u>-</u>	<u>2,615,754</u>
Endowment funds				
Endowment fund	458,450	-	-	458,450
	<u>458,450</u>	<u>-</u>	<u>-</u>	<u>458,450</u>
TOTAL FUNDS	<u>1,904,295</u>	<u>1,169,909</u>	<u>-</u>	<u>3,074,204</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,730,237	(2,696,328)	-	33,909
Pension reserve	-	50,000	1,086,000	1,136,000
	<u>2,730,237</u>	<u>(2,646,328)</u>	<u>1,086,000</u>	<u>1,169,909</u>
TOTAL FUNDS	<u>2,730,237</u>	<u>(2,646,328)</u>	<u>1,086,000</u>	<u>1,169,909</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

17. MOVEMENT IN FUNDS - continued**Transfers between funds**

During the year £123,990 was transferred into the designated capital fund.

18. EMPLOYEE BENEFIT OBLIGATIONS

The charity exited the West Yorkshire Pension Fund (WYPF) at 31 March 2024.

Amounts included in the prior year were from the valuation dated 31 March 2023 based on the last triennial valuation of the scheme which took place as at 31 March 2022 and was undertaken by professionally qualified actuaries, Aon Hewitt, using the projected unit method.

As the charity exited the scheme as of 31 March 2024 the valuation was not readily available without additional cost. The cost of obtaining the report for the charity is not deemed to be an effective use of Charitable funds given the exit of the scheme is complete. The report would not change the figures reflected within the Statement of Financial Activities. The only movements of the scheme in the year are the current service cost, the interest cost and the Actuarial losses/(gains). The exit settlement calculated by the WYPF pension scheme of £100,000 has been agreed as at 31 March 2024, this was paid in June 2024 and as such has been accrued into the 2024 year end.

Therefore there remains no further defined benefit pension as at 31 March 2024 within the Statement of financial position. As such it has not been deemed required to disclose the individual movements as they do not impact the financial position seen in the Statement of financial position.

The amounts recognised in the Balance Sheet are as follows:

	Defined benefit pension plans
	2023
	£
Present value of funded obligations	(2,402,000)
Fair value of plan assets	<u>3,133,000</u>
	731,000
Present value of unfunded obligations	<u>-</u>
Surplus	<u>731,000</u>
Net asset	<u><u>731,000</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

18. EMPLOYEE BENEFIT OBLIGATIONS - continued

The amounts recognised in the Statement of Financial Activities are as follows:

	Defined benefit pension plans 2023 £
Current service cost	56,000
Net interest from net defined benefit asset/liability	92,000
Past service cost	-
	<u>148,000</u>
 Actual return on plan assets	 <u>-</u>

Changes in the present value of the defined benefit obligation are as follows:

	Defined benefit pension plans 2023 £
Opening defined benefit obligation	3,458,000
Current service cost	56,000
Contributions by scheme participants	8,000
Interest cost	92,000
Actuarial losses/(gains)	234,000
Benefits paid	(77,000)
Settlements	-
Remeasurements:	
Actuarial (gains)/losses from changes in demographic assumptions	6,000
Actuarial (gains)/losses from changes in financial assumptions	(1,375,000)
	<u>2,402,000</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

18. EMPLOYEE BENEFIT OBLIGATIONS - continued

Changes in the fair value of scheme assets are as follows:

	Defined benefit pension plans 2023 £
Opening fair value of scheme assets	3,053,000
Contributions by employer	115,000
Contributions by scheme participants	8,000
Benefits paid	(77,000)
Settlements	-
Interest income on assets	83,000
Assets other remeasurement	(49,000)
	<u>3,133,000</u>

The amounts recognised in other recognised gains and losses are as follows:

	Defined benefit pension plans 2023 £
Actuarial (gains)/losses from changes in demographic assumptions	(6,000)
Actuarial (gains)/losses from changes in financial assumptions	1,375,000
Assets other remeasurement	(49,000)
Actuarial gains/(losses) due to liability experience	(234,000)
	<u>1,086,000</u>

The major categories of scheme assets as a percentage of total scheme assets are as follows:

	Defined benefit pension plans 2023
Equities	80.80%
Government Bonds	6.90%
Corporate Bonds	4.60%
Property	3.30%
Cash Liquidity	2.30%
Other	2.10%
	<u>100.00%</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

18. EMPLOYEE BENEFIT OBLIGATIONS - continued

Principal actuarial assumptions at the Balance Sheet date (expressed as weighted averages):

	2023
Discount rate	4.80%
Future salary increases	3.95%
Future pension increases	2.70%
Pension accounts revaluation rate	2.70%
CPI inflation	2.70%

Mortality assumptions based on life expectancy on reaching 65:

	2023
Males:	
Aged 65 at 31 March	21.6 years
Aged 45 at 31 March	22.9 years
Females:	
Aged 65 at 31 March	24.6 years
Aged 45 at 31 March	25.7 years

19. RELATED PARTY DISCLOSURES

No Trustees received remuneration or any other benefits from the charity during this or the previous year.

20. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(95,880)	83,909
Adjustments for:		
Depreciation charges	22,961	20,325
Interest received	(7,086)	(2,541)
Defined benefit pension adjustments	-	65,000
Increase in debtors	(1,347)	(11,351)
Increase/(decrease) in creditors	116,638	(2,556)
Difference between pension charge and cash contributions	-	(115,000)
Net cash provided by operations	<u>35,286</u>	<u>37,786</u>

21. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/23 £	Cash flow £	At 31/3/24 £
Net cash			
Cash at bank	526,610	42,372	568,982

ST JOHN'S APPROVED PREMISES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2024

21. ANALYSIS OF CHANGES IN NET FUNDS - continued

	<u>526,610</u>	<u>42,372</u>	<u>568,982</u>
Total	<u>526,610</u>	<u>42,372</u>	<u>568,982</u>

22. TAXATION

The charitable company is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the Charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Act 1992 in respect of income and gains arising

23. LIABILITY OF MEMBERS

The company is limited by guarantee and does not have a share capital. Every member of the charity undertakes to contribute such sum as may be required (not exceeding ten pounds) to the charity's assets if it should be wound up while he or she is a member, or within one year after he or she ceases to be a member.

ST JOHN'S APPROVED PREMISES**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Employment allowance	5,000	5,000
Investment income		
Interest received	7,086	2,541
Charitable activities		
Grants from HMPPS	-	9,966
Ministry of Justice Contract	1,201,815	1,051,641
Income from housing benefit - Compass St John's	1,631,891	1,621,155
SU Fees	36,049	28,156
Income from residents board	13,853	11,778
	<u>2,883,608</u>	<u>2,722,696</u>
Total incoming resources	2,895,694	2,730,237
EXPENDITURE		
Charitable activities		
Wages	1,093,643	948,509
Pensions	211,299	89,023
Rates	35,991	24,906
Insurance	14,116	15,841
Heating and lighting	25,244	25,853
Rents to landlords	1,045,031	1,038,014
Rent	46,400	-
Sundry expenses	1,215	1,161
Professional fees	39,091	9,065
Provisions	39,967	34,429
Loans and grants	121	135
Travelling expenses	57,099	55,076
Repairs and refurbishment	139,328	163,078
Office expenses	45,111	49,826
Cleaning	34,392	26,060
Other SU costs	547	1,066
Other staff costs	10,665	19,396
Depreciation	22,961	20,325
	<u>2,862,221</u>	<u>2,521,763</u>

This page does not form part of the statutory financial statements

ST JOHN'S APPROVED PREMISES**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
for the Year Ended 31 March 2024

	2024 £	2023 £
Support costs		
Management		
Wages	105,847	106,428
Governance costs		
Auditors' remuneration	9,065	7,645
Auditors' remuneration for non audit work	2,225	1,855
Legal and professional fees	<u>12,216</u>	<u>8,637</u>
	<u>23,506</u>	<u>18,137</u>
Total resources expended	<u>2,991,574</u>	<u>2,646,328</u>
Net (expenditure)/income	<u>(95,880)</u>	<u>83,909</u>

This page does not form part of the statutory financial statements

ST JOHN'S APPROVED PREMISES

England & Wales - Charity number 1129748

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
ST JOHN'S APPROVED PREMISES**

Sowerby
Chartered Accountants and Statutory Auditors
Beckside Court
Annie Reed Road
Beverley
East Yorkshire
HU17 0LF

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Balance Sheet	13
Cash Flow Statement	14
Notes to the Financial Statements	15 to 28
Detailed Statement of Financial Activities	29 to 30

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023**

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's purpose as set out in the objectives contained in the Memorandum and Articles of Association is to:

Maintain the Premises known as St John's, as an Approved Premises within the meaning of the Offender Management Act 2007 and in particular:

- o Provide for the public benefit, legal, educational, or other assistance and accommodation, to those in need by reason of youth, age, ill health, disability, financial hardship, or other social disadvantage, and particularly for the rehabilitation of persons who have been convicted of criminal offence, who are on bail or who are otherwise subject to criminal proceedings.
- o Rehabilitate offenders particularly those addicted to drugs, alcohol or otherwise in need of help.
- o Assist offenders who have mental health requirements.
- o Relieve distress or suffering arising from offending behaviour.
- o Seek suitable accommodation and employment for offenders whilst confronting their offending behaviour.

These objectives were reviewed on the formation of the Charity in July 2009. When reviewing the aims and objectives of the charity, and in planning future activities, the Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

The Focus of Our Work

The Charity in the main supports individual's safe transition into the community, while providing an important level of public protection following release on licence from Prison. The model length of stay for a Person on Probation at an approved premises is 12 weeks. However, a range of factors will influence the duration, including the ability to safely progress an individual on into subsequent community or supported accommodation.

St John's has a highly trained team of staff including those qualified in probation, who work closely with field-based Probation Officers and other Prison staff, the Probation Service, prisons and the courts. Staff will challenge offending behaviour with a view to assisting offenders in addressing their lifestyle. Due to the specific skills required the charity does not make use of volunteers. The hostel offers an individual programme of work and every offender is expected to complete this during their stay. The programmes offered are tailored to reduce the risk of serious harm posed by offenders to members of the public.

As part of the rehabilitation services on offer at St John's, residents are required to take part in purposeful activities as well as a weekly Residents Meeting and other Service User groups. Preparation for move on and for independent living are facilitated by attendance at a Living Skills group which includes a practical focus on cookery and budgeting skills, participation in a Financial Awareness Programme, and employment and training support.

We offer specialist advice and support to address accommodation and housing provision and offer a move on accommodation service through the Compass St John's Housing Project.

St John's continues to work in tandem with a number of organisations providing the specialist services required by residents.

Achievements and Performance

At each meeting, Trustees review a range of Key Performance Indicators which have been determined based both on the trustees' own priorities, and those of His Majesty's Prisons and Probation Service (HMPPS). These include:

- o Occupancy of 70% or more
- o Achieving 70% 'social value' as defined by 75%
- o Ensuring 95% or more of residents receiving first stage inductions
- o And ensuring that 95% or more of residents access key-work sessions

All KPIs have been met.

We continue to exceed expectations in terms of occupancy rates for the hostel, whilst both meeting an acceptable risk profile and ensuring we meet high support needs. We have worked to improve the residential experience for residents and tenants, both to address issues of institutionalisation and to make better preparation for release.

Our commitment to improving residents' lives, and to reduce reoffending and to protect the public, has served to motivate staff to improve services to residents and we have in the provision of the purposeful activities a wide range of activities and programmes to better equip our residents for independent living.

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023**

Consolidation and consistency of practice has seen improvement after the residency at St John's with Compass St John's Housing Project going from strength to strength. The aim and vision for the project to deliver further housing options through private rented supportive housing has continued to take shape. We continue to develop excellent relationships with local landlords and letting agencies as well as with Leeds City Council.

STRATEGIC REPORT

Financial position

The Statement of Financial Activities shows net income of £83,909 for the year before actuarial gains of £1,086,000 and the reserves stand in total at £3,074,204 as at 31 March 2023.

The Management team submits an annual budget to the Trustees for approval. At each monthly management meeting, a financial review takes place.

The finances of the Approved Premises continue to be managed in a prudent and resourceful manner.

Pension Provision

The Charity operates a defined contribution pension scheme operated by the 'People's Pension'. Until June 2023, the Charity also had a small number of staff in the West Yorkshire Pension Fund, although it had stopped admission to new staff since 1 July 2017. It has now withdrawn the remaining staff from that Fund and is in discussion with the Fund as to the exit valuation and repayment rate.

Principal funding sources

The Ministry of Justice is the principal funder of St John's Approved Premises. The charity received £1,051,641 from this source for their main contract.

Investment policy and objectives

Investments are made principally through the development fund. Income generated from any investments contributes to the future development of St John's Approved Premises. Short term investments are approved by the Board of Trustees at Management Committee meetings.

Reserves policy

The Trustees are of the view that the level of central reserves is adequate to enable the charity to fulfil its charitable objectives. The Trustees have established a policy whereby the unrestricted funds of the Approved Premises not committed or invested in tangible fixed assets ('free reserves') are maintained at a level at which the Management Committee feels is sufficient to maintain the continuing activities of the charity on the basis of the funding arrangements with the Ministry of Justice and Leeds City Council. The Trustees estimate this level to be equal to two months expenditure, which equates to around £400,000. At 31 March 2023 the free reserves amounted to £596,295 including the funds designated for future capital works of £250,882. The Trustees will review the policy annually.

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023

STRATEGIC REPORT

Future plans

The targets for the coming year have been discussed and agreed and are set out below:

- o Continue to manage the affairs of the charity in accordance with the legal requirements.
- o Continue to manage the finances of the Trust with prudence.
- o Continue to promote the work of the charity.
- o Recruitment of new Trustees who have relevant skills as required, remaining aware of the constant need to be inclusive and encourage diversity.
- o Maintain a skills audit of Trustees.
- o Provide training as necessary for the Trustees.
- o Set strategy and targets with awareness of and responsive to needs for strategic change.
- o Contribute to national and local debate within the Ministry of Justice and HMPPS to promote the work of Approved Premises.
- o Review the performance of management by completing objectives set by HMPPS, and the Trustees.
- o Continue to maintain, as well as seek to improve, St John's Hostel as a property that is fit for the purpose.
- o Where appropriate and agreed, to act in pursuing discussions and any action relevant to point 2 above.
- o Monitoring the performance of the Trustees against national and local targets.
- o Support St John's Approved Premises in developing the work carried out with high and very high-risk offenders.
- o Continue to develop the structured interventions for residents, including the timetable of Purposeful Activities and to promote service user involvement.
- o Continue to provide settled and secure move on accommodation for residents and continue to develop housing opportunities through Compass St John's Housing Project.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a charitable company limited by guarantee. It is governed by the rules contained within its Memorandum and Articles of Association.

Members guarantee to contribute an amount not exceeding £10 each to the assets of the charitable company in the event of winding up.

Recruitment and appointment of new trustees

The Directors of the company are also charity Trustees for purpose of charity law and under the company's articles are known as members of the council.

The Trustees who held office during the period and to date are as listed in the reference and administration details.

The Board has a wide range of backgrounds and skills, bringing expertise in education, business, and finance. The Board is currently seeking to add to its number.

Key management remuneration

The Trustees are able to use their discretion in regard to the pay and remuneration, and are able to ensure parity with other key personnel in regard to skill levels and experience, to benchmark against those in public sector employment and particularly with due attention to those working in the National Probation Service, historically across similar pay bands and structure.

The committee consider the key management roles as the Strategic Manager, Operational Manager and Compass Manager. The total employee benefits of key management personnel of the charity were £201,007 (2022: £178,549).

Fundraising

The organisation does not actively fundraise from the public, no professional fundraisers or commercial participators are engaged. Fundraising in the charity sector has been regulated by the Fundraising Regulator (FR) since 2015 but the organisation is not specifically registered. The Trustee Board is not aware of any failure by the Charity to comply with this regulation and no complaints have been received in relation to any form of fundraising.

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

St Johns works in partnership with HMPPS, the National Probation Service, Leeds City Council, Burley Park and Hyde Park Medical Services, Local Housing Associations, Drug and Alcohol Services, Mental Health Services and local landlords. These partnerships cater for the diversity, health, and wellbeing of all our residents.

HMPPS provides principal funding and we work in partnership with them and the National Approved Premises Association at a national level. The hostel has consistently achieved excellent results. The Trustees offer their thanks and appreciation to all agency partnerships for the commitment and assistance to the Charity over the last 12 months, allowing us to fulfil our work to such an excellent standard.

See note 19 to the financial statements for related party disclosures.

Risk management

Having conducted a review of the major risks to which the charity is exposed, systems have been identified and implemented with the intention of mitigating any risk faced by the charity.

Compliance of health and safety regulations in relation to staff, tenants, residents and visitors to the hostel, is in accordance with the Mentor Services provided by the Royal Bank of Scotland.

A comprehensive Health and Safety report is prepared and presented monthly to the Trustees. This gives the Board the opportunity to act upon any points identified and ensure staff compliance.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06904882 (England and Wales)

Registered Charity number

1129748

Registered office

263 Hyde Park Road
Leeds
West Yorkshire
LS6 1AG

Directors

Mr S P Harper
Mr R W W Jackson
Mr J Johnson (resigned 29/8/22)
Mr P Kay (resigned 9/7/22)
Mr B Riley
Mr C G Spiller
Mr N Thompson (resigned 29/8/22)
Mr E J Wright (appointed 28/11/22)
Mrs I Johnson (appointed 28/11/22)

Trustees

Mr S P Harper
Mr R W W Jackson
Mr J Johnson (resigned 29/8/22)
Mr P Kay (resigned 9/7/22)
Mr B Riley
Mr C G Spiller
Mr N Thompson (resigned 29/8/22)
Mr E J Wright (appointed 28/11/22)

ST JOHN'S APPROVED PREMISES

REPORT OF THE TRUSTEES

for the Year Ended 31 March 2023

Principal Staff

I Johnson - Strategic Manager

A Khan - Operational Manager

D Thomas - Compass St John's Housing Project

Company Secretary

St John's Approved Premise

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Sowerby

Chartered Accountants and Statutory Auditors

Beckside Court

Annie Reed Road

Beverley

East Yorkshire

HU17 0LF

Solicitors

Wrigleys Solicitors LLP

19 Cookridge Street

Leeds

LS2 3AG

Bankers

Royal Bank of Scotland

27 Park Row

Leeds

LS1 5QB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of St John's Approved Premises for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

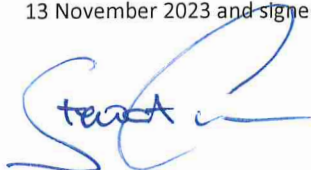
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Sowerby, will be proposed for re-appointment at the forthcoming Annual General Meeting.

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 13 November 2023 and signed on the board's behalf by:

A handwritten signature in blue ink, appearing to read 'S P Harper', with a stylized flourish extending from the end.

Mr S P Harper - Trustee

Opinion

We have audited the financial statements of St John's Approved Premises (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including 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 Companies Act 2006.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements 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 financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements 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 financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements 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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect irregularities, including fraud. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance;
- we also obtained an understanding of the legal and regulatory frameworks that the charitable company operates in and determined that the most significant are those that relate to the reporting framework, FRS 102, the Charities Act 2011, the Companies Act 2006 and the relevant tax laws and regulations in the UK. In addition, we concluded that there are certain significant laws and regulations which may have an effect on the determination of the amounts and disclosures in the financial statements, relating in majority to general health and safety, employee matters and specific food safety regulations;
- we reviewed results of our enquiries of management about their own identification and assessment of the risks of irregularities; and assessed how the entity identifies, evaluates and complies with laws and regulations and whether management were aware of any instances of non-compliance. We corroborated our enquiries through our review of board minutes and consideration of the results of our audit procedures across the company;
- we also considered how the entity detects and responds to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud, and;
- we considered the controls that the company has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how management monitors those controls
- the internal controls established to mitigate risks of non-compliance with laws and regulations were also investigated.
- we also considered the existence of performance targets and their potential influence on management to manage earnings.
- where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk.

These procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error.

We reviewed financial statement disclosures and performed testing to supporting documentation to assess compliance with applicable laws and regulations.

We also tested the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business. There was a focus on manual journals and journals indicating large or unusual transactions; enquiries of company management; and challenging the assumptions and judgements made by management by reviewing third party evidence wherever possible.

The results of our procedures did not identify any instances or irregularities, including fraud.

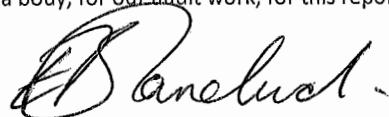
No inherent difficulties were found in the standard processes for detecting irregularities.

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ST JOHN'S APPROVED PREMISES

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Elizabeth Blanchard BA(Hons) BFP ACA PGCE (Senior Statutory Auditor)
for and on behalf of Sowerby
Chartered Accountants and Statutory Auditors
Beckside Court
Annie Reed Road
Beverley
East Yorkshire
HU17 0LF

Date: 13 NOVEMBER 2023

ST JOHN'S APPROVED PREMISES

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 March 2023**

	Notes	Unrestricted funds £	Designated fund £	Endowment fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	3	5,000	-	-	5,000	4,000
Charitable activities	5					
Charitable activities		1,051,641	-	-	1,051,641	1,020,772
Core Rehabilitation		21,744	-	-	21,744	8,930
Compass St John's Project		1,649,311	-	-	1,649,311	1,474,161
Investment income	4	<u>2,541</u>	<u>-</u>	<u>-</u>	<u>2,541</u>	<u>46</u>
Total		<u>2,730,237</u>	<u>-</u>	<u>-</u>	<u>2,730,237</u>	<u>2,507,909</u>
EXPENDITURE ON						
Charitable activities	6					
Core Rehabilitation		824,902	-	-	824,902	772,656
Compass St John's Project		1,696,861	-	-	1,696,861	1,474,910
Governance		<u>124,565</u>	<u>-</u>	<u>-</u>	<u>124,565</u>	<u>81,658</u>
Total		<u>2,646,328</u>	<u>-</u>	<u>-</u>	<u>2,646,328</u>	<u>2,329,224</u>
NET INCOME		83,909	-	-	83,909	178,685
Transfers between funds	17	(23,591)	23,591	-	-	-
Other recognised gains/(losses)						
Actuarial gains on defined benefit schemes		<u>1,086,000</u>	<u>-</u>	<u>-</u>	<u>1,086,000</u>	<u>468,000</u>
Net movement in funds		1,146,318	23,591	-	1,169,909	646,685
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>1,218,554</u>	<u>227,291</u>	<u>458,450</u>	<u>1,904,295</u>	<u>1,257,610</u>
TOTAL FUNDS CARRIED FORWARD		<u>2,364,872</u>	<u>250,882</u>	<u>458,450</u>	<u>3,074,204</u>	<u>1,904,295</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

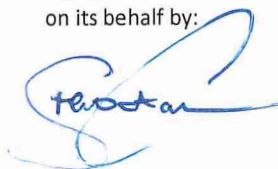
The notes form part of these financial statements

ST JOHN'S APPROVED PREMISES

BALANCE SHEET
31 March 2023

	Notes	Unrestricted funds £	Designated fund £	Endowment fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS						
Tangible assets	13	1,288,458	-	458,450	1,746,908	1,679,845
CURRENT ASSETS						
Debtors	14	107,117	-	-	107,117	95,766
Cash at bank		<u>275,728</u>	<u>250,882</u>	<u>-</u>	<u>526,610</u>	<u>573,671</u>
		382,845	250,882	-	633,727	669,437
CREDITORS						
Amounts falling due within one year	15	(37,431)	-	-	(37,431)	(39,987)
NET CURRENT ASSETS		<u>345,414</u>	<u>250,882</u>	<u>-</u>	<u>596,296</u>	<u>629,450</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,633,872	250,882	458,450	2,343,204	2,309,295
PENSION ASSET/(LIABILITY)	18	731,000	-	-	731,000	(405,000)
NET ASSETS		<u>2,364,872</u>	<u>250,882</u>	<u>458,450</u>	<u>3,074,204</u>	<u>1,904,295</u>
FUNDS	17					
Unrestricted funds:						
General fund					1,633,872	1,623,554
Pension reserve					731,000	(405,000)
Designated fund					<u>250,882</u>	<u>227,291</u>
					<u>2,615,754</u>	<u>1,445,845</u>
Endowment funds:						
Endowment fund					<u>458,450</u>	<u>458,450</u>
TOTAL FUNDS					<u>3,074,204</u>	<u>1,904,295</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 November 2023 and were signed on its behalf by:



Mr S P Harper - Trustee

The notes form part of these financial statements

ST JOHN'S APPROVED PREMISES

CASH FLOW STATEMENT
for the Year Ended 31 March 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	20	<u>37,786</u>	<u>174,042</u>
Net cash provided by operating activities		<u>37,786</u>	<u>174,042</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(87,388)	(3,557)
Sale of tangible fixed assets		-	4,000
Interest received		<u>2,541</u>	<u>46</u>
Net cash (used in)/provided by investing activities		<u>(84,847)</u>	<u>489</u>
Change in cash and cash equivalents in the reporting period		<u>(47,061)</u>	<u>174,531</u>
Cash and cash equivalents at the beginning of the reporting period		<u>573,671</u>	<u>399,140</u>
Cash and cash equivalents at the end of the reporting period		<u><u>526,610</u></u>	<u><u>573,671</u></u>

The notes form part of these financial statements

1. COMPANY INFORMATION

St John's Approved Premises is a charitable company limited by guarantee and is also a registered charity. The registered office is 259-263 Hyde Park Road, Leeds, LS6 1AG.

2. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) ("Charities SORP (FRS 102)"), the Financial Reporting Standard applicable in the UK and Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

St John's Approved Premises meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy note.

Going concern

The Trustees have prepared financial projections, taking into consideration the current economic climate and its potential impact on the sources of income and planned expenditure. They have a reasonable expectation that adequate financial resources are available to enable the charity to continue in operational existence for the foreseeable future. The core income streams of the charity are very secure in the short term being a Government contract and Local Authority funded housing provision, the charity does however have adequate contingency plans in the event that income streams are reduced. Consequently, the financial statements have been prepared on the basis that the charity is a going concern.

Income

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

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Government grants are recognised when that is reasonable assurance that the charity will comply with the conditions attaching to the grant and the grant will be received (FRS102.24.3A).

The value of services provided by volunteers is not included.

Investment income is included when receivable and the amount can be measured reliably by the charity.

Expenditure and irrecoverable value added tax

Expenditure, which includes attributable VAT which cannot be recovered is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Governance costs, included in support costs, include those costs incurred in the governance of the charity and its assets and are primarily associated with the constitutional and statutory requirements and are allocated to charitable activities.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in note 7.

2. ACCOUNTING POLICIES - continued

Expenditure and irrecoverable value added tax

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible fixed assets

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

Freehold property	- 2% straight line
Fixtures and fittings	- 33.3% on cost, 25% on a reducing balance basis and 10% straight line
Motor vehicles	- 30% on reducing balance
Computer equipment	- 10% straight line

Individual fixed assets costing more than £2,000 are capitalised.

Freehold land is not depreciated.

Freehold buildings are depreciated to their estimated residual value, based on current market conditions. Where the estimated residual value at the end of the useful economic life exceeds or approximates carrying value no depreciation is charged as any charge would be immaterial to the financial statements.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

General funds - are donations and other income receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds - are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds - are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Endowment funds - are the gift of an asset for the purpose of supporting the charity in its charitable activity.

Pension costs

The charity contributes to the West Yorkshire Pension Fund, a defined benefit scheme which is closed to new members, at rates set by the scheme's actuaries. The charity has accounted for these pension costs in accordance with FRS 102.

The charity also contributes to a defined contribution scheme with the People's Pension. The cost of the contributions is charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments' of FRS 012 to all of its financial instruments.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with short maturity held for working capital. Any bank overdrafts are shown within borrowings in current liabilities.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid.

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

2. ACCOUNTING POLICIES - continued

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. Any impairment loss is recognised in the income and expenditure account.

Creditors, loans and provisions

Creditors, loans and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial liabilities are only derecognised when, and only when the charity's obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting date, taking into account the risks and uncertainties surrounding the obligation.

Critical Accounting Estimates and Judgements

In the application of the of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only one period, or in the period of the revision and future periods if the revision affects both current and future periods. The estimates and assumptions that have a significant risk of causing material adjustment to the carrying amount of assets and liabilities are outlined below.

Defined benefit pension scheme

The charity is a member of the West Yorkshire Pension Fund, a multi-employer defined benefit scheme. The charity recognised its share of scheme liabilities at fair value based on certain critical assumptions, such as discount rate, mortality and expected rates of return, as calculated by the scheme actuary.

Staff costs

The costs of short-term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

Operating leases

Rentals applicable to operating leases are charged to the SoFA on a straight line basis over the term of the lease.

Residual values of freehold properties

The charity owns three freehold properties which are depreciated at cost less estimated residual value over their estimated useful economic lives of 50 years. The residual values are estimated based on the current market values of the properties assuming they are already of the age and condition at the end of their expected useful life. It is currently considered that the residual value is at least equal to the properties net book value.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023**3. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Employment allowance	<u>5,000</u>	<u>4,000</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Interest received	<u>2,541</u>	<u>46</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Ministry of Justice Contract	Charitable activities	1,051,641	1,020,772
Grants from HMPPS	Core Rehabilitation	9,966	-
Income from residents board	Core Rehabilitation	11,778	8,930
Income from housing benefit -			
Compass St John's	Compass St John's Project	1,621,155	1,437,931
SU Fees	Compass St John's Project	<u>28,156</u>	<u>36,230</u>
		<u>2,722,696</u>	<u>2,503,863</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Core Rehabilitation	824,902	-	824,902
Compass St John's Project	1,696,861	-	1,696,861
Governance	-	124,565	124,565
	<u>2,521,763</u>	<u>124,565</u>	<u>2,646,328</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Notes	Core Rehabilitation £	Compass St John's Housing £	2023 £
Staff costs		612,230	425,301	1,037,531
Rates		4,372	20,534	24,906
Insurance		15,841	-	15,841
Heating and Lighting		20,980	4,873	25,853
Rents to Landlords		-	1,038,014	1,038,014
Sundry Expenses		1,079	82	1,161
Professional fees		7,630	1,435	9,065
Provisions		34,429	-	34,429
Loans and grants		135	-	135
Travelling expenses		2,297	52,779	55,076
Repairs and refurbishment		57,133	105,945	163,078
Office expenses		21,535	28,292	49,827
Cleaning		12,233	13,827	26,060
Other SU costs		261	805	1,066
Other staff costs		17,350	2,046	19,396
Depreciation		17,397	2,928	20,325
Total		824,902	1,696,861	2,521,763
Governance costs	8	62,282	62,283	124,565

		Core Rehabilitation £	Compass St John's Housing £	2022 £
Staff costs		572,625	404,203	976,828
Rates		3,751	8,838	12,589
Insurance		16,336	-	16,336
Heating and Lighting		23,469	3,132	26,601
Rents to Landlords		-	864,977	864,977
Sundry Expenses		783	-	783
Professional fees		6,118	6,211	12,329
Provisions		21,966	-	21,966
Loans and grants		334	25	359
Travelling expenses		9,014	33,182	42,196
Repairs and refurbishment		56,643	113,423	170,066
Office expenses		22,131	28,949	51,080
Cleaning		12,112	5,013	17,125
Other SU costs		-	239	239
Other staff costs		11,899	1,591	13,490
Depreciation		15,475	3,177	18,652
Loss on sale of assets		-	1,950	1,950
Total		772,656	1,474,910	2,247,566
Governance costs	8	40,829	40,829	81,658

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Governance	<u>106,428</u>	<u>18,137</u>	<u>124,565</u>

Support costs, included in the above, are as follows:

	2023 Governance £	2022 Total activities £
Wages	106,428	71,428
Auditors' remuneration	7,645	7,000
Auditors' remuneration for non audit work	1,855	3,230
Legal and professional fees	<u>8,637</u>	<u>-</u>
	<u>124,565</u>	<u>81,658</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Auditors' remuneration	7,645	7,000
Accountancy fees	1,855	3,230
Depreciation - owned assets	20,325	18,652
Deficit on disposal of fixed assets	<u>-</u>	<u>1,950</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

In the prior year one Trustee, Colin Spiller received an honorarium of £1,100 for finance services provided to the charity.

In the prior year £600 was paid to Bromets Jackson Heath LLP for legal services. Richard Jackson, a trustee is a partner of Bromets Jackson Heath LLP solicitors.

No other Trustees received remuneration or any other benefits from the charity during this or the previous year.

Trustees' expenses

Out of pocket expenses were paid to 6 Trustees totalling £1,053 (2022 - 5 trustees totalling £1,656), relating to reimbursed travel costs incurred on charity business.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

11. STAFF COSTS

	2023 £	2022 £
Wages and salaries	973,562	829,017
Redundancy costs	-	34,391
Social security costs	84,152	72,805
Defined contribution pension contributions	<u>35,401</u>	<u>33,910</u>
Staff costs before defined benefit pension items	1,093,115	970,123
Defined benefit pension contributions	<u>53,079</u>	<u>78,133</u>
	<u>1,146,194</u>	<u>1,048,256</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Employees	<u>54</u>	<u>41</u>

One employee received emoluments in excess of £60,000 but not more than £70,000 (2022 nil)

The Committee consider the key management role as the Strategic Manager, Operational Manager and Compass Manager. The total employee benefits of the key management personnel of the charity were £201,007 (2022 - £178,549).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Designated fund £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	4,000	-	-	4,000
Charitable activities				
Charitable activities	1,020,772	-	-	1,020,772
Core Rehabilitation	8,930	-	-	8,930
Compass St John's Project	1,474,161	-	-	1,474,161
Investment income	<u>46</u>	<u>-</u>	<u>-</u>	<u>46</u>
Total	<u>2,507,909</u>	<u>-</u>	<u>-</u>	<u>2,507,909</u>
EXPENDITURE ON				
Charitable activities				
Core Rehabilitation	747,829	24,827	-	772,656
Compass St John's Project	1,474,910	-	-	1,474,910
Governance	<u>81,658</u>	<u>-</u>	<u>-</u>	<u>81,658</u>
Total	<u>2,304,397</u>	<u>24,827</u>	<u>-</u>	<u>2,329,224</u>
NET INCOME/(EXPENDITURE)	203,512	(24,827)	-	178,685
Transfers between funds	(105,694)	105,694	-	-
Other recognised gains/(losses)				
Actuarial gains on defined benefit schemes	<u>468,000</u>	<u>-</u>	<u>-</u>	<u>468,000</u>
Net movement in funds	565,818	80,867	-	646,685

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Designated fund £	Endowment fund £	Total funds £
RECONCILIATION OF FUNDS				
Total funds brought forward	652,736	146,424	458,450	1,257,610
TOTAL FUNDS CARRIED FORWARD	<u>1,218,554</u>	<u>227,291</u>	<u>458,450</u>	<u>1,904,295</u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2022	1,600,000	128,983	9,150	8,698	1,746,831
Additions	-	87,388	-	-	87,388
At 31 March 2023	<u>1,600,000</u>	<u>216,371</u>	<u>9,150</u>	<u>8,698</u>	<u>1,834,219</u>
DEPRECIATION					
At 1 April 2022	-	54,926	6,639	5,421	66,986
Charge for year	-	17,397	753	2,175	20,325
At 31 March 2023	-	<u>72,323</u>	<u>7,392</u>	<u>7,596</u>	<u>87,311</u>
NET BOOK VALUE					
At 31 March 2023	<u>1,600,000</u>	<u>144,048</u>	<u>1,758</u>	<u>1,102</u>	<u>1,746,908</u>
At 31 March 2022	<u>1,600,000</u>	<u>74,057</u>	<u>2,511</u>	<u>3,277</u>	<u>1,679,845</u>

Freehold land and buildings include 259 and 263 Hyde Park Road in Leeds, which are properties held by the charitable company outright, and 261 Hyde Park Road which is held on trust (under the terms of a 1971 trust deed) as a result of a Charity Commission scheme dated 9 June 2009. Accordingly, the book value attributable to 261 Hyde Park Road of £458,450 has been classified as an expendable endowment within the funds of the charity.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accrued Income	81,496	71,859
Prepayments	<u>25,621</u>	<u>23,907</u>
	<u>107,117</u>	<u>95,766</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Social security and other taxes	741	-
Other creditors	-	41
Accrued expenses	<u>36,690</u>	<u>39,946</u>
	<u>37,431</u>	<u>39,987</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023 £	2022 £
Within one year	291,000	367,702
Between one and five years	<u>136,278</u>	<u>67,437</u>
	<u>427,278</u>	<u>435,139</u>

Included in the lease commitment are leases for property amounting to £386,585, (2022 - £367,773)

Tenants of these properties sign a licence to occupy which has a 28 day notice period, there is currently a large waiting list for the properties. All occupants receive housing benefit paid directly to the charity to cover the above costs.

17. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	1,623,554	33,909	(23,591)	1,633,872
Pension reserve	(405,000)	1,136,000	-	731,000
Designated fund	<u>227,291</u>	<u>-</u>	<u>23,591</u>	<u>250,882</u>
	1,445,845	1,169,909	-	2,615,754
Endowment funds				
Endowment fund	<u>458,450</u>	<u>-</u>	<u>-</u>	<u>458,450</u>
TOTAL FUNDS	<u>1,904,295</u>	<u>1,169,909</u>	<u>-</u>	<u>3,074,204</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,730,237	(2,696,328)	-	33,909
Pension reserve	<u>-</u>	<u>50,000</u>	<u>1,086,000</u>	<u>1,136,000</u>
	<u>2,730,237</u>	<u>(2,646,328)</u>	<u>1,086,000</u>	<u>1,169,909</u>
TOTAL FUNDS	<u>2,730,237</u>	<u>(2,646,328)</u>	<u>1,086,000</u>	<u>1,169,909</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	1,546,736	182,512	(105,694)	1,623,554
Pension reserve	(894,000)	489,000	-	(405,000)
Designated fund	146,424	(24,827)	105,694	227,291
	799,160	646,685	-	1,445,845
Endowment funds				
Endowment fund	458,450	-	-	458,450
TOTAL FUNDS	<u>1,257,610</u>	<u>646,685</u>	<u>-</u>	<u>1,904,295</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,507,909	(2,325,397)	-	182,512
Pension reserve	-	21,000	468,000	489,000
Designated fund	-	(24,827)	-	(24,827)
	<u>2,507,909</u>	<u>(2,329,224)</u>	<u>468,000</u>	<u>646,685</u>
TOTAL FUNDS	<u>2,507,909</u>	<u>(2,329,224)</u>	<u>468,000</u>	<u>646,685</u>

Transfers between funds

During the year £110,979 was transferred into the designated capital fund, £87,389 has been spend on fixed asset additions in the same period.

18. EMPLOYEE BENEFIT OBLIGATIONS

The charity participates in the West Yorkshire Pension Fund (WYPF). The last triennial valuation of the scheme took place as at 31 March 2022 and was undertaken by professionally qualified actuaries, Aon Hewitt, using the projected unit method.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

18. EMPLOYEE BENEFIT OBLIGATIONS - continued

The amounts recognised in the Balance Sheet are as follows:

	Defined benefit pension plans	
	2023 £	2022 £
Present value of funded obligations	(2,402,000)	(3,458,000)
Fair value of plan assets	<u>3,133,000</u>	<u>3,053,000</u>
	731,000	(405,000)
Present value of unfunded obligations	<u>-</u>	<u>-</u>
Surplus/(Deficit)	<u>731,000</u>	<u>(405,000)</u>
Net asset/(liability)	<u>731,000</u>	<u>(405,000)</u>

The amounts recognised in the Statement of Financial Activities are as follows:

	Defined benefit pension plans	
	2023 £	2022 £
Current service cost	56,000	59,000
Net interest from net defined benefit asset/liability	92,000	17,000
Past service cost	<u>-</u>	<u>-</u>
	<u>148,000</u>	<u>76,000</u>
Actual return on plan assets	<u>-</u>	<u>-</u>

Changes in the present value of the defined benefit obligation are as follows:

	Defined benefit pension plans	
	2023 £	2022 £
Opening defined benefit obligation	3,458,000	3,626,000
Current service cost	56,000	59,000
Contributions by scheme participants	8,000	8,000
Interest cost	92,000	75,000
Actuarial losses/(gains)	234,000	(233,000)
Benefits paid	(77,000)	(77,000)
Remeasurements:		
Actuarial (gains)/losses from changes in demographic assumptions	6,000	-
Actuarial (gains)/losses from changes in financial assumptions	<u>(1,375,000)</u>	<u>-</u>
	<u>2,402,000</u>	<u>3,458,000</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

18. EMPLOYEE BENEFIT OBLIGATIONS - continued

Changes in the fair value of scheme assets are as follows:

	Defined benefit pension plans	
	2023	2022
	£	£
Opening fair value of scheme assets	3,053,000	2,732,000
Contributions by employer	115,000	97,000
Contributions by scheme participants	8,000	8,000
Benefits paid	(77,000)	(77,000)
Interest income on assets	83,000	58,000
Assets other remeasurement	(49,000)	235,000
	<u>3,133,000</u>	<u>3,053,000</u>

The amounts recognised in other recognised gains and losses are as follows:

	Defined benefit pension plans	
	2023	2022
	£	£
Actuarial (gains)/losses from changes in demographic assumptions	(6,000)	-
Actuarial (gains)/losses from changes in financial assumptions	1,375,000	-
Assets other remeasurement	(49,000)	235,000
Actuarial gains/(losses) due to liability experience	(234,000)	233,000
	<u>1,086,000</u>	<u>468,000</u>

The major categories of scheme assets as a percentage of total scheme assets are as follows:

	Defined benefit pension plans	
	2023	2022
Equities	80.80%	79.80%
Government Bonds	6.90%	7.40%
Corporate Bonds	4.60%	4.80%
Property	3.30%	4.00%
Cash Liquidity	2.30%	2.90%
Other	2.10%	1.10%
	<u>100.00%</u>	<u>100.00%</u>

Principal actuarial assumptions at the Balance Sheet date (expressed as weighted averages):

	2023	2022
Discount rate	4.80%	2.70%
Future salary increases	3.95%	4.25%
Future pension increases	2.70%	3.00%
Pension accounts revaluation rate	2.70%	3.00%
CPI inflation	2.70%	3.00%

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

18. EMPLOYEE BENEFIT OBLIGATIONS - continued

Mortality assumptions based on life expectancy on reaching 65:

	2023	2022
Males:		
Aged 65 at 31 March	21.6 years	21.8 years
Aged 45 at 31 March	22.9 years	22.6 years
Females:		
Aged 65 at 31 March	24.6 years	24.6 years
Aged 45 at 31 March	25.7 years	25.8 years

19. RELATED PARTY DISCLOSURES

In the prior year one Trustee, Colin Spiller received an honorarium of £1,100 for finance services provided to the charity.

In the prior year £600 was paid to Bromets Jackson Heath LLP for legal services. Richard Jackson, a trustee is a partner of Bromets Jackson Heath LLP solicitors.

No other Trustees received remuneration or any other benefits from the charity during this or the previous year.

20. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	83,909	178,685
Adjustments for:		
Depreciation charges	20,325	18,652
Loss on disposal of fixed assets	-	1,950
Interest received	(2,541)	(46)
Defined benefit pension adjustments	65,000	76,000
Increase in debtors	(11,351)	(9,977)
(Decrease)/increase in creditors	(2,556)	5,778
Difference between pension charge and cash contributions	<u>(115,000)</u>	<u>(97,000)</u>
Net cash provided by operations	<u>37,786</u>	<u>174,042</u>

21. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22	Cash flow	At 31/3/23
	£	£	£
Net cash			
Cash at bank	<u>573,671</u>	<u>(47,061)</u>	<u>526,610</u>
	<u>573,671</u>	<u>(47,061)</u>	<u>526,610</u>
Total	<u>573,671</u>	<u>(47,061)</u>	<u>526,610</u>

22. TAXATION

The charitable company is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the Charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Act 1992 in respect of income and gains arising.

23. LIABILITY OF MEMBERS

The company is limited by guarantee and does not have a share capital. Every member of the charity undertakes to contribute such sum as may be required (not exceeding ten pounds) to the charity's assets if it should be wound up while he or she is a member, or within one year after he or she ceases to be a member.

ST JOHN'S APPROVED PREMISES

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 March 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Employment allowance	5,000	4,000
Investment income		
Interest received	2,541	46
Charitable activities		
Grants from HMPPS	9,966	-
Ministry of Justice Contract	1,051,641	1,020,772
Income from housing benefit - Compass St John's	1,621,155	1,437,931
SU Fees	28,156	36,230
Income from residents board	11,778	8,930
	<u>2,722,696</u>	<u>2,503,863</u>
Total incoming resources	2,730,237	2,507,909
EXPENDITURE		
Charitable activities		
Wages	948,509	864,785
Pensions	89,023	112,043
Rates	24,906	12,589
Insurance	15,841	16,336
Heating and lighting	25,853	26,601
Rents to landlords	1,038,014	864,977
Sundry expenses	1,161	783
Professional fees	9,065	12,329
Provisions	34,429	21,966
Loans and grants	135	359
Travelling expenses	55,076	42,196
Repairs and refurbishment	163,078	170,066
Office expenses	49,826	51,080
Cleaning	26,060	17,125
Other SU costs	1,066	239
Other staff costs	19,396	13,490
Depreciation	20,325	18,652
Loss on sale of tangible fixed assets	-	1,950
	<u>2,521,763</u>	<u>2,247,566</u>
Support costs		
Management		
Wages	106,428	71,428
Governance costs		
Auditors' remuneration	7,645	7,000
Auditors' remuneration for non audit work	1,855	3,230
Carried forward	9,500	10,230

This page does not form part of the statutory financial statements

ST JOHN'S APPROVED PREMISES**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2023**

	2023	2022
	£	£
Governance costs		
Brought forward	9,500	10,230
Legal and professional fees	<u>8,637</u>	<u>-</u>
	<u>18,137</u>	<u>10,230</u>
Total resources expended	<u>2,646,328</u>	<u>2,329,224</u>
Net income	<u>83,909</u>	<u>178,685</u>

This page does not form part of the statutory financial statements

ST JOHN'S APPROVED PREMISES

England & Wales - Charity number 1129748

Accounts

REGISTERED COMPANY NUMBER: 06904882 (England and Wales)
REGISTERED CHARITY NUMBER: 1129748

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
ST JOHN'S APPROVED PREMISES

Sowerby
Chartered Accountants and Statutory Auditors
Beckside Court
Annie Reed Road
Beverley
East Yorkshire
HU17 0LF

ST JOHN'S APPROVED PREMISES

**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2022**

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ST JOHN'S APPROVED PREMISES

STATEMENT FROM THE CHAIR OF TRUSTEES for the Year Ended 31 March 2022

Over the past year Covid 19 has receded and its impact lessened, due to a combination of factors, although the impact on the organisation has remained significant. The continued impact of social distancing continued to reduce occupancy to fulfil all statutory requirements.

Towards the end of 2021, new testing facilities became accessible and with the continued monitoring and access to vaccinations, this helped to bring about some positive results in the reduction of the transmission of the virus. As the year progressed, we were able to introduce further stages of relaxation of the restrictions, with noticeable improvements for service delivery, occupancy, and staff development. Resident meetings, Purposeful Activities, training, and development planning have all been able to recommence over the recent period.

Following the successful accreditation as an Enabling Environment (<https://www.rcpsych.ac.uk/improving-care/ccqi/quality-networks-accreditation/enabling-environments-network-ee>) in February 2020, we were delighted to receive confirmation of our maintaining this status, following an interim review in March 2022. Given the challenges presented by Covid 19 in this regard, this was especially welcome. The feedback commended the service for emphasising how we have continued to function, be creative and adapt to Covid 19 e.g., social distancing, one to ones, seeing it as an opportunity to continue a relational culture. This affirms the positive environment in place and the active involvement in all aspects of hostel life from staff and service users.

His Majesty's Prison and Probation Service, HMPPS, remains a major partner, and this relationship has developed over the course of the year. Beyond this we maintain excellent partnership relationships, with many agencies across Leeds and beyond. We have started work on a new commissioning pathway with HMPPS which it is envisaged will culminate with the new Contract Award from 1st April 2024 for a period of five years.

In collaboration with HMPPS, we have worked within a Risk Management strategy and followed the Exceptional Delivery Plan as delivered by Senior Managers in the Ministry of Justice. This has meant that we have worked to keep those in our care safe, both staff and service users, and we have observed social distancing, reduced occupancy and all the other measures to ensure St Johns has kept open in these unprecedented times. Continued excellent financial governance and oversight has remained in place with due diligence with our financial team.

We end this financial year with more certainty, and we have once again seen the best of our staff working together with the care and concern one would expect with excellent teamwork.

Compass St Johns, Housing Project has seen expansion and continued excellent service delivery in partnership with Leeds City Council. Our ideas of innovation to start the Women's Project progressed successfully with the commencement of the project in January 2021, and the recruitment of a specialist female Support worker to help lead the project from inception. The Compass project continues to develop and expand with increased staff numbers on both the Support staff and Property maintenance side, and we therefore welcome the opportunities presented by the move to premises in Hunslet from 1st April 2022, with the provision of improved office capacity and storage facilities.

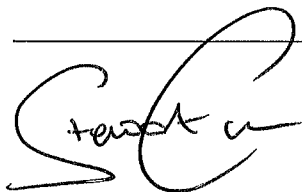
To conclude the year has been challenging but we remain cautiously positive, with small steps from recovery from Covid 19 to 'business as usual'. With the careful oversight of staff, management, and Trustees we are turning a corner and very much look forward to further expansion and improvement across all areas of service delivery and performance management in partnership with HMPPS and other partner agencies.

The Board of Trustees has been through a period of change over the past year and is actively reviewing its composition to be best place for the challenges which lie ahead. We remain grateful for the work undertaken by staff and volunteers on behalf of those we are privileged to serve.

Approved by the Board of Trustees on 28 November 2022 and signed on its behalf by

ST JOHN'S APPROVED PREMISES

STATEMENT FROM THE CHAIR OF TRUSTEES
for the Year Ended 31 March 2022

A handwritten signature in black ink, appearing to read 'Stewart Harper', written over a horizontal line.

Stewart Harper
Chair of Trustees, St John's Approved Premises

28 November 2022

ST JOHN'S APPROVED PREMISES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's purpose as set out in the objectives contained in the Memorandum and Articles of Association is to: Maintain the Premises known as St John's, as an Approved Premises within the meaning of the Offender Management Act 2007 and in particular:

- o Provide for the public benefit, legal, educational, or other assistance and accommodation, to those in need by reason of youth, age, ill health, disability, financial hardship, or other social disadvantage, and particularly for the rehabilitation of persons who have been convicted of criminal offence, who are on bail or who are otherwise subject to criminal proceedings.
- o Rehabilitate offenders particularly those addicted to drugs, alcohol or otherwise in need of help.
- o Assist offenders who have mental health requirements.
- o Relieve distress or suffering arising from offending behaviour.
- o Seek suitable accommodation and employment for offenders whilst confronting their offending behaviour.

These objectives were reviewed on the formation of the Charity in July 2009. When reviewing the aims and objectives of the charity, and in planning future activities, the Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission

The Focus of Our Work

The Charity supports those individuals in the main who have been released on licence from Prison. We support those individuals for a period of three months.

St John's has a highly trained team of staff inclusive of a qualified Probation Officer who work closely with Field Team Probation Officers and other Prison staff, The National Probation Service, Prisons and the Courts. Staff will challenge offending behaviour with a view to assisting offenders in addressing their lifestyle. The hostel offers an individual programme of work and every offender is expected to complete this during their stay. The programmes offered are tailored to reduce the risk of serious harm posed by offenders to members of the public.

As part of the rehabilitation services on offer at St John's, residents are required to take part in Purposeful Activities as well as a weekly Residents Meeting and other Service User groups. Preparation for move on and for independent living are facilitated by attendance at a Living Skills group which includes a practical focus on cookery and budgeting skills, participation in a Financial Awareness Programme, and employment and training support.

We offer specialist advice and support to address accommodation and housing provision and offer a move on accommodation service through the Compass St John's Housing Project.

St John's continues to work in tandem with a number of organisations providing the specialist services required by residents.

Achievements and Performance

This year, as every year, the Trustees have discussed a Business Plan that is felt reflects the requirements of His Majesty's Prison and Probation Service and meets the performance objectives for the organisation.

We continue to meet the requirements in terms of occupancy rates for the hostel, whilst both meeting an acceptable risk profile and ensuring we meet high support needs. We have worked to improve the residential experience for residents and tenants, both to address issues of institutionalisation and to make better preparation for release.

Our commitment to improving residents' lives, and to reduce reoffending and to protect the public, has served to motivate staff to improve services to residents and we have in the provision of the Purposeful Activities a wide range of activities and programmes to better equip our residents for independent living.

Consolidation and consistency of practice has seen improvement after the residency at St John's with Compass St John's Housing Project going from strength to strength. The aim and vision for the project to deliver further housing options through private rented supportive housing has continued to take shape. We continue to develop excellent relationships with local landlords and letting agencies as well as with Leeds City Council.

ST JOHN'S APPROVED PREMISES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

STRATEGIC REPORT

Financial position

The Statement of Financial Activities shows net income of £178,685 for the year before actuarial gains of £468,000 and the reserves stand in total at £1,904,295 as at 31 March 2022.

The Approved Premises submits an annual budget to the Trustees for approval. At each monthly management meeting, a financial review takes place. Also, on random dates, a cash and bank check is carried out by the Honorary Treasurer. The finances of the Approved Premises continue to be managed in a prudent and resourceful manner.

Pension Provision

The Approved Premises operates a final salary pension scheme administered by the West Yorkshire Pension Fund. The charity's share of the deficit of the fund as at 31 March 2022 is £405,000, this is a decrease in liability of £489,000 since 31 March 2021.

The charity is required to contribute at the rate of 38.1% of pensionable salaries for 2021/22. Further increases will be required each year so that after a total of 20 years, assets and liabilities will be expected to be brought into balance.

The West Yorkshire Pension Fund has closed to new staff and from 1 July 2017 and all eligible new staff are auto enrolled into a defined contribution scheme with the People's Pension. Both the employee and employer contribute 5% into the scheme.

Principal funding sources

The Ministry of Justice is the principal funder of St John's Approved Premises. The charity received £1,020,772 from this source for their main contract.

Investment policy and objectives

Investments are made principally through the development fund. Income generated from any investments contributes to the future development of St John's Approved Premises. Short term investments are approved by the Board of Trustees at Management Committee meetings.

Reserves policy

The Trustees are of the view that the level of central reserves is adequate to enable the charity to fulfil its charitable objectives.

The Trustees have established a policy whereby the unrestricted funds of the Approved Premises not committed or invested in tangible fixed assets ('free reserves') are maintained at a level at which the Management Committee feels is sufficient to maintain the continuing activities of the charity on the basis of the funding arrangements with the Ministry of Justice and Leeds City Council. The Trustees estimate this level to be equal to two months expenditure, which equates to around £324,000. At 31 March 2022 the free reserves amounted to £402,159 before taking account of the pension liability reserve of (£405k) and the funds designated for future capital works of £227k. The Trustees will review the policy annually.

ST JOHN'S APPROVED PREMISES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

STRATEGIC REPORT

Future plans

The targets for the coming year have been discussed and agreed and are set out below:

General Targets

- o Continue to manage the affairs of the charity in accordance with the legal requirements.
- o Continue to manage the finances of the Trust with prudence.
- o Continue to promote the work of the charity.
- o Recruitment of new Trustees who have relevant skills as required.
- o Remain aware of the constant need to be inclusive and encourage diversity.
- o Maintain a skills audit of Trustees.
- o Provide training as necessary for the Trustees.
- o Set strategy and targets with awareness of and responsive to needs for strategic change.
- o Contribute to national and local debate within the Ministry of Justice and the National Probation Service to promote the work of Approved Premises.
- o Review the performance of management by completing objectives set by the National Probation Service, and the Trustees.

Approved Premises

- o Continue to maintain, as well as seek to improve, St John's Hostel as a property that is fit for the purpose.
- o Support the Management Committee of St John's Approved Premises to continue the function of supervising the work done by the Approved Premises.
- o Where appropriate and agreed, to act in pursuing discussions and any action relevant to point 2 above.
- o Monitoring the performance of the Trustees against national and local targets.
- o Support St John's Approved Premises in developing the work carried out with high and very high risk offenders.
- o Continue to develop the structured interventions for residents, including the timetable of Purposeful Activities and to promote service user involvement.
- o Continue to provide settled and secure move on accommodation for residents and continue to develop housing opportunities through Compass St John's Housing Project.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a charitable company limited by guarantee. It is governed by the rules contained within its Memorandum and Articles of Association.

Members guarantee to contribute an amount not exceeding £10 each to the assets of the charitable company in the event of winding up.

Recruitment and appointment of new trustees

The Directors of the company are also charity Trustees for purpose of charity law and under the company's articles are known as members of the council.

The Trustees who held office during the period and to date are as listed in the reference and administration details.

The Board has a wide range of backgrounds and skills, bringing expertise in education, probation, industry, legal, social work, business, finance, and the Roman Catholic Church. Trustees, however, do not have any affiliation to a particular religion. Upon appointment, Trustees are requested to provide a list of their skills and areas of expertise. This enables the Board to maintain the skills base necessary for the smooth administration of the Approved Premises. If a particular skill is lost due to retirement of a Board member, individuals with similar skills will be asked to take up an appointment of the Board.

Organisational structure

Comprising up to 12 Board members, the Trustees are responsible for the strategic direction and policy making of the charity. Board meetings are held 10 times per year. The meetings fall on the last Monday of the month, except for the month of December and the month of August. The management of St John's Approved Premises is delegated to a management committee and Manager. The Strategic Manager is responsible for the daily running of both the hostel and the housing project and the supervision of the team of staff, assisted by an Operational Manager for the hostel and the Compass Manager for the housing project. This will include development of working practice and skills of the staff team as set down in the best practice guide.

Appointments to the Management Committee can be made at any time. There is no time limit on any appointment. Membership is ratified each year by the Trustees at their Annual General Meeting.

Staffing

The staff group at St John's Approved Premises remains a stable one in the main. The further expansion of Compass St John's Housing Project has been evident this year.

ST JOHN'S APPROVED PREMISES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

All new Trustees receive an Induction Pack. Trustees who have served on the Management Committee over a period will be familiar with the practical work of the Hostel and the Charity. Any gaps in knowledge are identified and articulated by individual board members. To enable all members to have the requisite information and knowledge of the Hostel and Charity, training and visits are arranged. Board members are encouraged to attend seminars and conferences run by NAPA - The National Approved Premises Association.

Key management remuneration

The Trustees are able to use their discretion in regard to the pay and remuneration, and are able to ensure parity with other key personnel in regard to skill levels and experience, to benchmark against those in public sector employment and particularly with due attention to those working in the National Probation Service, historically across similar pay bands and structure.

The committee consider the key management roles as the Strategic Manager, Operational Manager and Compass Manager. The total employee benefits of key management personnel of the charity were £178,549 (2021:197,472)

Fundraising

The organisation does not actively fundraise from the public, no professional fundraisers or commercial participators are engaged. Fundraising in the charity sector has been regulated by the Fundraising Regulator (FR) since 2015 but the organisation is not specifically registered. The Trustee Board is not aware of any failure by the Charity to comply with this regulation and no complaints have been received in relation to any form of fundraising.

Related parties

St Johns works in partnership with His Majesty's Prison and Probation Service [formerly the National Offender Management Service], the National Probation Service, Leeds City Council, Burley Park and Hyde Park Medical Services, Local Housing Associations, Drug and Alcohol Services, Mental Health Services and local landlords. These partnerships cater for the diversity, health, and wellbeing of all our residents.

His Majesty's Prison and Probation Service provide our principal funding and we work in partnership with them and the National Approved Premises Association at a national level. The hostel has consistently achieved excellent results. The Trustees offer their thanks and appreciation to all agency partnerships for the commitment and assistance to the Charity over the last 12 months, allowing us to fulfil our work to such an excellent standard.

See note 19 to the financial statements for related party disclosures.

Risk management

Having conducted a review of the major risks to which the charity is exposed, systems have been identified and implemented with the intention of mitigating any risk faced by the charity.

Compliance of health and safety regulations in relation to staff, tenants, residents and visitors to the hostel, is in accordance with the Mentor Services provided by the Royal Bank of Scotland.

A comprehensive Health and Safety report is prepared and presented monthly to the Trustees. This gives the Board the opportunity to act upon any points identified and ensure staff compliance.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06904882 (England and Wales)

Registered Charity number

1129748

Registered office

263 Hyde Park Road
Leeds
West Yorkshire
LS6 1AG

ST JOHN'S APPROVED PREMISES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

Trustees

Mr S P Harper
Mr R W W Jackson
Mr J Johnson (resigned 29/8/22)
Mr P Kay (appointed 26/4/21) (resigned 9/7/22)
Mr B Riley
Mr C G Spiller
Mr N Thompson (resigned 29/8/22)

Principal Staff

I Johnson - Strategic Manager
A Khan - Operational Manager
D Thomas - Compass St John's Housing Project

Company Secretary

St John's Approved Premise

Auditors

Sowerby
Chartered Accountants and Statutory Auditors
Beckside Court
Annie Reed Road
Beverley
East Yorkshire
HU17 0LF

Solicitors

Wrigleys Solicitors LLP
19 Cookridge Street
Leeds
LS2 3AG

Bankers

Royal Bank of Scotland
27 Park Row
Leeds
LS1 5QB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of St John's Approved Premises for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ST JOHN'S APPROVED PREMISES

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

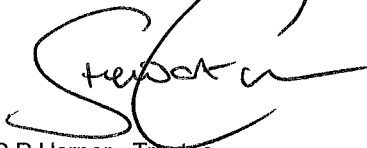
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Sowerby, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 28 November 2022 and signed on the board's behalf by:

A handwritten signature in black ink, appearing to read 'S P Harper', written over a large, stylized 'S' that serves as a background for the signature.

Mr S P Harper - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ST JOHN'S APPROVED PREMISES

Opinion

We have audited the financial statements of St John's Approved Premises (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including 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 Companies Act 2006.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements 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 financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements 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 financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ST JOHN'S APPROVED PREMISES**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements 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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ST JOHN'S APPROVED PREMISES

Our responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect irregularities, including fraud. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance;
- we also obtained an understanding of the legal and regulatory frameworks that the charitable company operates in and determined that the most significant are those that relate to the reporting framework, FRS 102, the Charities Act 2011, the Companies Act 2006 and the relevant tax laws and regulations in the UK. In addition, we concluded that there are certain significant laws and regulations which may have an effect on the determination of the amounts and disclosures in the financial statements, relating in majority to general health and safety, employee matters and specific food safety regulations;
- we reviewed results of our enquiries of management about their own identification and assessment of the risks of irregularities; and assessed how the entity identifies, evaluates and complies with laws and regulations and whether management were aware of any instances of non-compliance. We corroborated our enquiries through our review of board minutes and consideration of the results of our audit procedures across the company;
- we also considered how the entity detects and responds to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud, and;
- we considered the controls that the company has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how management monitors those controls
- the internal controls established to mitigate risks of non-compliance with laws and regulations were also investigated.
- we also considered the existence of performance targets and their potential influence on management to manage earnings.
- where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error.

We reviewed financial statement disclosures and performed testing to supporting documentation to assess compliance with applicable laws and regulations.

We also tested the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business. There was a focus on manual journals and journals indicating large or unusual transactions; enquiries of company management; and challenging the assumptions and judgements made by management by reviewing third party evidence wherever possible.

The results of our procedures did not identify any instances or irregularities, including fraud.

No inherent difficulties were found in the standard processes for detecting irregularities; there was no significant shift in the control environment in the current year due to Covid-19. This also meant that the nature, timing and extent of the audit procedures performed were not significantly impacted by Covid-19.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ST JOHN'S APPROVED PREMISES**

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Elizabeth Blanchard BA(Hons) BFP ACA PGCE (Senior Statutory Auditor)
for and on behalf of Sowerby
Chartered Accountants and Statutory Auditors
Beckside Court
Annie Reed Road
Beverley
East Yorkshire
HU17 0LF

28 November 2022

ST JOHN'S APPROVED PREMISES

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) for the Year Ended 31 March 2022

	Notes	Unrestricted funds £	Designated fund £	Endowment fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	3	4,000	-	-	4,000	13,496
Charitable activities						
Charitable activities		1,020,772	-	-	1,020,772	988,286
Core Rehabilitation		8,930	-	-	8,930	-
Compass St John's Project		1,474,161	-	-	1,474,161	1,091,273
Investment income	4	46	-	-	46	130
Total		<u>2,507,909</u>	<u>-</u>	<u>-</u>	<u>2,507,909</u>	<u>2,093,185</u>
EXPENDITURE ON						
Charitable activities						
Charitable activities	6	-	-	-	-	(31,946)
Core Rehabilitation		747,829	24,827	-	772,656	920,668
Compass St John's Project		1,474,910	-	-	1,474,910	1,047,173
Governance		81,658	-	-	81,658	6,642
Total		<u>2,304,397</u>	<u>24,827</u>	<u>-</u>	<u>2,329,224</u>	<u>1,942,537</u>
NET INCOME/(EXPENDITURE)		203,512	(24,827)	-	178,685	150,648
Transfers between funds	17	<u>(105,694)</u>	<u>105,694</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other recognised gains/(losses)						
Actuarial gains/(losses) on defined benefit schemes		<u>468,000</u>	<u>-</u>	<u>-</u>	<u>468,000</u>	<u>(85,000)</u>
Net movement in funds		565,818	80,867	-	646,685	65,648
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>652,736</u>	<u>146,424</u>	<u>458,450</u>	<u>1,257,610</u>	<u>1,191,962</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,218,554</u></u>	<u><u>227,291</u></u>	<u><u>458,450</u></u>	<u><u>1,904,295</u></u>	<u><u>1,257,610</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

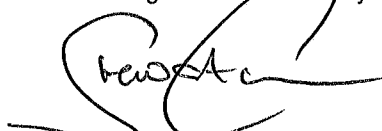
The notes form part of these financial statements

ST JOHN'S APPROVED PREMISES

BALANCE SHEET
31 March 2022

	Notes	Unrestricted funds £	Designated fund £	Endowment fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS						
Tangible assets	13	1,221,395	-	458,450	1,679,845	1,700,890
CURRENT ASSETS						
Debtors	14	95,766	-	-	95,766	85,789
Cash at bank		346,380	227,291	-	573,671	399,140
		<u>442,146</u>	<u>227,291</u>	<u>-</u>	<u>669,437</u>	<u>484,929</u>
CREDITORS						
Amounts falling due within one year	15	(39,987)	-	-	(39,987)	(34,209)
NET CURRENT ASSETS		<u>402,159</u>	<u>227,291</u>	<u>-</u>	<u>629,450</u>	<u>450,720</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,623,554	227,291	458,450	2,309,295	2,151,610
PENSION LIABILITY	18	(405,000)	-	-	(405,000)	(894,000)
NET ASSETS		<u>1,218,554</u>	<u>227,291</u>	<u>458,450</u>	<u>1,904,295</u>	<u>1,257,610</u>
FUNDS	17					
Unrestricted funds:						
General fund					1,623,554	1,546,736
Pension reserve					(405,000)	(894,000)
Designated fund					227,291	146,424
					<u>1,445,845</u>	<u>799,160</u>
Endowment funds:						
Endowment fund					458,450	458,450
TOTAL FUNDS					<u>1,904,295</u>	<u>1,257,610</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 November 2022 and were signed on its behalf by:



Mr S P Harper - Trustee

The notes form part of these financial statements

ST JOHN'S APPROVED PREMISES

**CASH FLOW STATEMENT
for the Year Ended 31 March 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	20	174,042	110,554
Net cash provided by operating activities		174,042	110,554
Cash flows from investing activities			
Purchase of tangible fixed assets		(3,557)	(4,300)
Sale of tangible fixed assets		4,000	-
Interest received		46	130
Net cash provided by/(used in) investing activities		489	(4,170)
Change in cash and cash equivalents in the reporting period		174,531	106,384
Cash and cash equivalents at the beginning of the reporting period		399,140	292,756
Cash and cash equivalents at the end of the reporting period		573,671	399,140

The notes form part of these financial statements

1. COMPANY INFORMATION

St John's Approved Premises is a charitable company limited by guarantee and is also a registered charity. The registered office is 259-263 Hyde Park Road, Leeds, LS6 1AG.

2. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) ("Charities SORP (FRS 102)"), the Financial Reporting Standard applicable in the UK and Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

St John's Approved Premises meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy note.

Going concern

The Trustees have prepared financial projections, taking into consideration the current economic climate and its potential impact on the sources of income and planned expenditure. They have a reasonable expectation that adequate financial resources are available to enable the charity to continue in operational existence for the foreseeable future. The core income streams of the charity are very secure in the short term being a Government contract and Local Authority funded housing provision, the charity does however have adequate contingency plans in the event that income streams are reduced. Consequently, the financial statements have been prepared on the basis that the charity is a going concern.

Income

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

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Government grants are recognised when that is reasonable assurance that the charity will comply with the conditions attaching to the grant and the grant will be received (FRS102.24.3A).

The value of services provided by volunteers is not included.

Investment income is included when receivable and the amount can be measured reliably by the charity.

Expenditure and irrecoverable value added tax

Expenditure, which includes attributable VAT which cannot be recovered is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Governance costs, included in support costs, include those costs incurred in the governance of the charity and its assets and are primarily associated with the constitutional and statutory requirements and are allocated to charitable activities.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in note 7

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

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

Freehold property	- 2% straight line
Fixtures and fittings	- 25% on a reducing balance basis and 10% straight line
Motor vehicles	- 30% on reducing balance
Computer equipment	- 10% straight line

Individual fixed assets costing more than £2,000 are capitalised.

Freehold land is not depreciated.

Freehold buildings are depreciated to their estimated residual value, based on current market conditions. Where the estimated residual value at the end of the useful economic life exceeds or approximates carrying value no depreciation is charged as any charge would be immaterial to the financial statements.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

General funds - are donations and other income receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds - are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds - are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Endowment funds - are the gift of an asset for the purpose of supporting the charity in its charitable activity.

Pension costs

The charity contributes to the West Yorkshire Pension Fund, a defined benefit scheme which is closed to new members, at rates set by the scheme's actuaries. The charity has accounted for these pension costs in accordance with FRS 102.

The charity also contributes to a defined contribution scheme with the People's Pension. The cost of the contributions is charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments' of FRS 012 to all of its financial instruments.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with short maturity held for working capital. Any bank overdrafts are shown within borrowings in current liabilities.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid.

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. Any impairment loss is recognised in the income and expenditure account.

Creditors, loans and provisions

2. ACCOUNTING POLICIES - continued

Creditors, loans and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial liabilities are only derecognised when, and only when the charity's obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting date, taking into account the risks and uncertainties surrounding the obligation.

Critical Accounting Estimates and Judgements

In the application of the of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only one period, or in the period of the revision and future periods if the revision affects both current and future periods. The estimates and assumptions that have a significant risk of causing material adjustment to the carrying amount of assets and liabilities are outlined below.

Defined benefit pension scheme

The charity is a member of the West Yorkshire Pension Fund, a multi-employer defined benefit scheme. The charity recognised its share of scheme liabilities at fair value based on certain critical assumptions, such as discount rate, mortality and expected rates of return, as calculated by the scheme actuary.

Staff costs

The costs of short-term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

Operating leases

Rentals applicable to operating leases are charged to the SoFA on a straight line basis over the term of the lease.

Residual values of freehold properties

The charity owns three freehold properties which are depreciated at cost less estimated residual value over their estimated useful economic lives of 50 years. The residual values are estimated based on the current market values of the properties assuming they are already of the age and condition at the end of their expected useful life. It is currently considered that the residual value is at least equal to the properties net book value.

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Employment allowance	4,000	4,000
Covid 19 support	-	9,496
	<u>4,000</u>	<u>13,496</u>

ST JOHN'S APPROVED PREMISES

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

4. INVESTMENT INCOME

	2022 £	2021 £
Interest received	46	130

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022 £	2021 £
Ministry of Justice Contract	Charitable activities	1,020,772	988,286
Income from residents board	Core Rehabillitation	8,930	-
Income from housing benefit - Compass St John's	Compass St John's Project	1,437,931	1,062,531
SU Fees	Compass St John's Project	36,230	20,926
Income from residents board	Compass St John's Project	-	7,816
		<u>2,503,863</u>	<u>2,079,559</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Core Rehabillitation	772,656	-	772,656
Compass St John's Project	1,474,910	-	1,474,910
Governance	-	81,658	81,658
	<u>2,247,566</u>	<u>81,658</u>	<u>2,329,224</u>

ST JOHN'S APPROVED PREMISES

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Core Rehabilitation £	Compass St John's Housing £	2022 £
Staff costs	572,625	404,203	976,828
Rates	3,751	8,838	12,589
Insurance	16,336	-	16,336
Heating and Lighting	23,469	3,132	26,601
Rents to Landlords	-	864,977	864,977
Sundry Expenses	783	-	783
Professional fees	6,118	6,211	12,329
Provisions	21,966	-	21,966
Loans and grants	334	25	359
Travelling expenses	9,014	33,182	42,196
Repairs and refurbishment	56,643	113,423	170,066
Office expenses	22,131	28,949	51,080
Cleaning	12,112	5,013	17,125
Other SU costs	-	239	239
Other staff costs	11,899	1,591	13,490
Depreciation	15,475	3,177	18,652
Loss on sale of assets	-	1,950	1,950
	<u>772,656</u>	<u>1,474,910</u>	<u>2,247,566</u>

	Core Rehabilitation £	Compass St John's Housing £	2021 £
Staff costs	645,453	264,326	909,779
Rates	4,701	5,860	10,561
Insurance	14,051	-	14,051
Heating and Lighting	23,011	2,169	25,180
Rents to Landlords	-	609,755	609,755
Sundry Expenses	3,151	69	3,220
Professional fees	1,940	-	1,940
Provisions	18,336	-	18,336
Loans and grants	274	9	283
Travelling expenses	5,395	16,058	21,453
Repairs and refurbishment	60,954	91,715	152,669
Office expenses	18,161	14,456	32,617
Cleaning	13,339	3,786	17,125
Other SU costs	1,884	764	2,648
Other staff costs	607	888	1,495
Depreciation	18,728	5,372	24,100
Loss on sale of assets	1,881	-	1,881
	<u>920,668</u>	<u>1,015,227</u>	<u>1,935,895</u>

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Governance	<u>71,428</u>	<u>10,230</u>	<u>81,658</u>

Support costs, included in the above, are as follows:

	2022 Governance £	2021 Total activities £
Wages	71,428	88,802
Auditors' remuneration	7,000	5,640
Auditors' remuneration for non audit work	3,230	1,002
	<u>81,658</u>	<u>95,444</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Auditors' remuneration	7,000	5,640
Accountancy fees	3,230	1,002
Depreciation - owned assets	18,652	24,101
Deficit on disposal of fixed assets	<u>1,950</u>	<u>1,881</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

One Trustee, Colin Spiller received an honorarium of £1,100 for finance services provided to the charity (2021 - £1,100).

Richard Jackson, a trustee is a partner of Bromets Jackson Heath LLP solicitors. During the year £600 was paid to Bromets Jackson Heath LLP for legal services.

No other Trustees received remuneration or any other benefits from the charity during this or the previous year.

Trustees' expenses

Out of pocket expenses were paid to 5 Trustees totalling £1,656 (2021 - 5 trustees totalling £506), relating to reimbursed travel costs incurred on charity business.

11. STAFF COSTS

	£	£
Wages and salaries	829,017	773,661
Redundancy costs	34,391	23,191
Social security costs	72,805	68,654
Defined contribution pension contributions	<u>33,910</u>	<u>30,480</u>
Staff costs before defined benefit pension items	970,123	895,986
Defined benefit pension contributions	<u>78,133</u>	<u>127,000</u>
	<u>1,048,256</u>	<u>,022,986</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

11. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	2022	2021
Employees	41	39

No employees received emoluments in excess of £60,000 (2021 nil)

The Committee consider the key management role as the Strategic Manager, Operational Manager and Compass Manager. The total employee benefits of the key management personnel of the charity were £178,549 (2021 - £197,472).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Designated fund £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	13,496	-	-	13,496
Charitable activities				
Charitable activities	988,286	-	-	988,286
Compass St John's Project	1,091,273	-	-	1,091,273
Investment income	130	-	-	130
Total	2,093,185	-	-	2,093,185
EXPENDITURE ON				
Charitable activities				
Charitable activities	(31,946)	-	-	(31,946)
Core Rehabilitation	920,668	-	-	920,668
Compass St John's Project	1,015,227	31,946	-	1,047,173
Governance	6,642	-	-	6,642
Total	1,910,591	31,946	-	1,942,537
NET INCOME/(EXPENDITURE)	182,594	(31,946)	-	150,648
Transfers between funds	(104,960)	104,960	-	-
Other recognised gains/(losses)				
Actuarial gains/(losses) on defined benefit schemes	(85,000)	-	-	(85,000)
Net movement in funds	(7,366)	73,014	-	65,648
RECONCILIATION OF FUNDS				
Total funds brought forward	660,102	73,410	458,450	1,191,962
TOTAL FUNDS CARRIED FORWARD	652,736	146,424	458,450	1,257,610

ST JOHN'S APPROVED PREMISES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2022

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2021	1,600,000	128,983	17,650	5,141	1,751,774
Additions	-	-	-	3,557	3,557
Disposals	-	-	(8,500)	-	(8,500)
At 31 March 2022	1,600,000	128,983	9,150	8,698	1,746,831
DEPRECIATION					
At 1 April 2021	-	39,451	8,113	3,320	50,884
Charge for year	-	15,475	1,076	2,101	18,652
Eliminated on disposal	-	-	(2,550)	-	(2,550)
At 31 March 2022	-	54,926	6,639	5,421	66,986
NET BOOK VALUE					
At 31 March 2022	1,600,000	74,057	2,511	3,277	1,679,845
At 31 March 2021	1,600,000	89,532	9,537	1,821	1,700,890

Freehold land and buildings include 259 and 263 Hyde Park Road in Leeds, which are properties held by the charitable company outright, and 261 Hyde Park Road which is held on trust (under the terms of a 1971 trust deed) as a result of a Charity Commission scheme dated 9 June 2009. Accordingly, the book value attributable to 261 Hyde Park Road of £458,450 has been classified as an expendable endowment within the funds of the charity.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accrued Income	71,859	59,709
Prepayments	23,907	26,080
	<u>95,766</u>	<u>85,789</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	41	-
Accrued expenses	39,946	34,209
	<u>39,987</u>	<u>34,209</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022 £	2021 £
Within one year	367,702	97,737
Between one and five years	67,437	30,047
	<u>435,139</u>	<u>127,784</u>

Included in the lease commitment are leases for property amounting to £367,773, (2021 £83,450)

ST JOHN'S APPROVED PREMISES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2022

16. LEASING AGREEMENTS - continued

Tenants of these properties sign a licence to occupy which has a 28 day notice period, there is currently a large waiting list for the properties. All occupants receive housing benefit paid directly to the charity to cover the above costs.

17. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	1,546,736	182,512	(105,694)	1,623,554
Pension reserve	(894,000)	489,000	-	(405,000)
Designated fund	146,424	(24,827)	105,694	227,291
	<u>799,160</u>	<u>646,685</u>	<u>-</u>	<u>1,445,845</u>
Endowment funds				
Endowment fund	458,450	-	-	458,450
	<u>458,450</u>	<u>-</u>	<u>-</u>	<u>458,450</u>
TOTAL FUNDS	<u>1,257,610</u>	<u>646,685</u>	<u>-</u>	<u>1,904,295</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,507,909	(2,325,397)	-	182,512
Pension reserve	-	21,000	468,000	489,000
Designated fund	-	(24,827)	-	(24,827)
	<u>2,507,909</u>	<u>(2,329,224)</u>	<u>468,000</u>	<u>646,685</u>
TOTAL FUNDS	<u>2,507,909</u>	<u>(2,329,224)</u>	<u>468,000</u>	<u>646,685</u>

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	1,504,102	147,594	(104,960)	1,546,736
Pension reserve	(844,000)	(50,000)	-	(894,000)
Designated fund	73,410	(31,946)	104,960	146,424
	<u>733,512</u>	<u>65,648</u>	<u>-</u>	<u>799,160</u>
Endowment funds				
Endowment fund	458,450	-	-	458,450
	<u>458,450</u>	<u>-</u>	<u>-</u>	<u>458,450</u>
TOTAL FUNDS	<u>1,191,962</u>	<u>65,648</u>	<u>-</u>	<u>1,257,610</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,093,185	(1,945,591)	-	147,594
Pension reserve	-	35,000	(85,000)	(50,000)
Designated fund	-	(31,946)	-	(31,946)
	<u>2,093,185</u>	<u>(1,942,537)</u>	<u>(85,000)</u>	<u>65,648</u>
TOTAL FUNDS	<u>2,093,185</u>	<u>(1,942,537)</u>	<u>(85,000)</u>	<u>65,648</u>

18. EMPLOYEE BENEFIT OBLIGATIONS

The charity participates in the West Yorkshire Pension Fund (WYPF). The last triennial valuation of the scheme took place as at 31 March 2019 and was undertaken by professionally qualified actuaries, Aon Hewitt, using the projected unit method.

The amounts recognised in the Balance Sheet are as follows:

	Defined benefit pension plans	
	2022 £	2021 £
Present value of funded obligations	(3,458,000)	(3,626,000)
Fair value of plan assets	<u>3,053,000</u>	<u>2,732,000</u>
	(405,000)	(894,000)
Present value of unfunded obligations	-	-
Deficit	<u>(405,000)</u>	<u>(894,000)</u>
Net liability	<u>(405,000)</u>	<u>(894,000)</u>

The amounts recognised in the Statement of Financial Activities are as follows:

	Defined benefit pension plans	
	2022 £	2021 £
Current service cost	59,000	75,000
Net interest from net defined benefit asset/liability	17,000	17,000
Past service cost	-	-
	<u>76,000</u>	<u>92,000</u>
Actual return on plan assets	-	-

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

18. EMPLOYEE BENEFIT OBLIGATIONS - continued

Changes in the present value of the defined benefit obligation are as follows:

	Defined benefit pension plans	
	2022	2021
	£	£
Opening defined benefit obligation	3,626,000	3,110,000
Current service cost	59,000	75,000
Contributions by scheme participants	8,000	12,000
Interest cost	75,000	69,000
Benefits paid	(77,000)	(192,000)
Actuarial (gains)/losses from changes in financial assumptions	(233,000)	552,000
	<u>3,458,000</u>	<u>3,626,000</u>

Changes in the fair value of scheme assets are as follows:

	Defined benefit pension plans	
	2022	2021
	£	£
Opening fair value of scheme assets	2,732,000	2,266,000
Contributions by employer	97,000	127,000
Contributions by scheme participants	8,000	12,000
Benefits paid	(77,000)	(192,000)
Interest income on assets	58,000	52,000
Assets other remeasurement	235,000	467,000
	<u>3,053,000</u>	<u>2,732,000</u>

The amounts recognised in other recognised gains and losses are as follows:

	Defined benefit pension plans	
	2022	2021
	£	£
Actuarial (gains)/losses from changes in financial assumptions	233,000	(552,000)
Assets other remeasurement	235,000	467,000
	<u>468,000</u>	<u>(85,000)</u>

The major categories of scheme assets as a percentage of total scheme assets are as follows:

	Defined benefit pension plans	
	2022	2021
Equities	79.80%	79.70%
Government Bonds	7.40%	8.30%
Corporate Bonds	4.80%	4.60%
Property	4.00%	3.80%
Cash Liquidity	2.90%	2.00%
Other	1.10%	1.60%
	<u>100.00%</u>	<u>100.00%</u>

ST JOHN'S APPROVED PREMISES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2022

18. EMPLOYEE BENEFIT OBLIGATIONS - continued

Principal actuarial assumptions at the Balance Sheet date (expressed as weighted averages):

	2022	2021
Discount rate	2.70%	2.10%
Future salary increases	4.25%	3.95%
Future pension increases	3.00%	2.70%
Pension accounts revaluation rate	3.00%	2.70%
CPI inflation	3.00%	2.70%

Mortality assumptions based on life expectancy on reaching 65:

	2022	2021
Males:		
Aged 65 at 31 March	21.8 years	21.9 years
Aged 45 at 31 March	22.6 years	22.6 years
Females:		
Aged 65 at 31 March	24.6 years	24.7 years
Aged 45 at 31 March	25.7 years	25.8 years

19. RELATED PARTY DISCLOSURES

One Trustee, Colin Spiller received an honorarium of £1,100 for finance services provided to the charity (2021 - £1,100).

Richard Jackson, a trustee is a partner of Bromets Jackson Heath LLP solicitors. During the year £600 was paid to Bromets Jackson Heath LLP for legal services.

No other Trustees received remuneration or any other benefits from the charity during this or the previous year.

20. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the reporting period (as per the Statement of Financial Activities)	178,685	150,648
Adjustments for:		
Depreciation charges	18,652	24,101
Loss on disposal of fixed assets	1,950	1,881
Interest received	(46)	(130)
Defined benefit pension adjustments	76,000	92,000
Increase in debtors	(9,977)	(18,184)
Increase/(decrease) in creditors	5,778	(12,762)
Difference between pension charge and cash contributions	(97,000)	(127,000)
Net cash provided by operations	<u>174,042</u>	<u>110,554</u>

21.. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/21 £	Cash flow £	At 31/3/22 £
Net cash			
Cash at bank	399,140	174,531	573,671
	<u>399,140</u>	<u>174,531</u>	<u>573,671</u>
Total	<u>399,140</u>	<u>174,531</u>	<u>573,671</u>

22. TAXATION

The charitable company is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the Charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Act 1992 in respect of income and gains arising

23. LIABILITY OF MEMBERS

The company is limited by guarantee and does not have a share capital. Every member of the charity undertakes to contribute such sum as may be required (not exceeding ten pounds) to the charity's assets if it should be wound up while he or she is a member, or within one year after he or she ceases to be a member.

ST JOHN'S APPROVED PREMISES

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 March 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Employment allowance	4,000	4,000
Covid 19 support	-	9,496
	<u>4,000</u>	<u>13,496</u>
Investment income		
Interest received	46	130
Charitable activities		
Ministry of Justice Contract	1,020,772	988,286
Income from housing benefit - Compass St John's	1,437,931	1,062,531
SU Fees	36,230	20,926
Income from residents board	8,930	7,816
	<u>2,503,863</u>	<u>2,079,559</u>
Total incoming resources	2,507,909	2,093,185
EXPENDITURE		
Charitable activities		
Wages	864,785	817,779
Pensions	112,043	92,000
Rates	12,589	10,561
Insurance	16,336	14,051
Heating and lighting	26,601	25,180
Rents to landlords	864,977	609,755
Sundry expenses	783	3,220
Professional fees	12,329	1,940
Provisions	21,966	18,336
Loans and grants	359	283
Travelling expenses	42,196	21,453
Repairs and refurbishment	170,066	152,669
Office expenses	51,080	32,617
Cleaning	17,125	17,125
Other SU costs	239	2,648
Other staff costs	13,490	1,495
Depreciation	18,652	24,100
Loss on sale of tangible fixed assets	1,950	1,881
	<u>2,247,566</u>	<u>1,847,093</u>
Support costs		
Management		
Wages	71,428	88,802
Governance costs		
Auditors' remuneration	7,000	5,640
Auditors' remuneration for non audit work	3,230	1,002
	<u>10,230</u>	<u>6,642</u>

This page does not form part of the statutory financial statements

ST JOHN'S APPROVED PREMISES

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022

	2022 £	2021 £
Total resources expended	2,329,224	1,942,537
Net income	178,685	150,648

This page does not form part of the statutory financial statements

ST JOHN'S APPROVED PREMISES

England & Wales - Charity number 1129748

Accounts

Company Number: 06904882
Charity Number: 1129748

St John's Approved Premises
(A Company Limited by Guarantee)

Trustees' Report and Financial Statements
for the Year Ended 31 March 2021

St John’s Approved Premises

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St John's Approved Premises

St John's Approved Premises

Charity Information

Charitable company name

St John's Approved Premises

Constitution

Charitable Company Limited by Guarantee

Registered office

St John's Approved Premises
259-263 Hyde Park Road
Leeds
LS6 1AG

Trustees

N Thompson (Chair of Trustees)
J Johnson
C G Spiller
M Davison (Resigned 30.11.20)
S Harper
B Riley
R Jackson
P Kay (Appointed 26.4. 2021)

Principal staff

I Johnson – Strategic Manager
A Khan – Operational Manager
D Thomas – Compass St John's Housing Project Manager

Bankers

The Royal Bank of Scotland
27 Park Row
Leeds
LS1 5QB

Auditor

Garbutt & Elliott Audit Limited
Chartered Accountants
33 Park Place
Leeds
LS1 2RY

Solicitors

Wrigleys Solicitors LLP
19 Cookridge Street
Leeds
LS2 3AG

St John's Approved Premises

Statement from the Chair of Trustees

In my review of the past 12 months at St John's Approved Premises, I want to reflect on the positive stability that has continued in the life at St Johns, and I want to repeat my sincere thanks to the staff, management and Trustees for their commitment and dedication. I thank the Trustees for their continued governance and oversight, and for their interest and involvement to ensure St John's is managed effectively and efficiently.

The pandemic Covid 19 has continued to dominate the year for all of us, with a second lockdown at the end of 2020 bringing us into 2021 with current restrictions influencing all aspects of our lives. For St Johns, the continued impact of social distancing has brought about reduced occupancy in order to fulfil all statutory requirements. Towards the ends of 2020, new developments rolled out with testing facilities and then the opportunity for Covid vaccinations, both of which has seen positive results in the reduction of the transmission of the virus. As I write this we look forward to further stages of relaxation of the restrictions, but for now we continue with reduced occupancy and its further consequence for service delivery and staff development with Team and Resident meetings, training and development planning all on hold currently.

On a more positive note, like most organisations over this period we have seen improvements with the use of the digital and virtual worlds of zoom and teams, to name some. Reluctant perhaps at the beginning but Trustees and service users alike have become used to connecting over their ipad or laptop and so we have been adjusting to virtual meetings to manage charity business and to facilitate virtual contact for service users with probation and partnership colleagues.

Following our Enabling Environment Accreditation Award confirmed on the 17th February 2020, it has felt like no time has passed before we were requested to follow this up with a 12 months Interim report in March 2021. We were again delighted to be informed in May 2021 by the Evidence Review team of the unanimous agreement to maintain the Award, even in these challenging Covid 19 times with the curtailment of most activities and events. The feedback commended the service for emphasizing how we have continued to function, be creative and adapt to Covid 19 eg social distancing, one to ones, seeing it as an opportunity to continue a relational culture. This affirms for me the positive environment in place and the active involvement in all aspects of hostel life from staff and service users.

Our funding and key relationship with Her Majesty's Prison and Probation Service continues to provide excellent contract management arrangements and we maintain excellent partnership relationships, capably managed with many agencies across Leeds and beyond.

The impact of Covid 19 has continued to be felt across all areas of service delivery and this has required careful management.

For St Johns, and in collaboration with the National Probation Service, we have worked within a Risk Management strategy and followed the Exceptional Delivery Plan as delivered by Senior Managers in the Ministry of Justice. This has meant that we have worked to keep those in our care safe, both staff and service users, and we have observed social distancing, reduced occupancy and all the other measures to ensure St Johns has kept open in these unprecedented times. We end this financial year with continued uncertainty, but we have seen the best of our staff working together with the care and concern one would expect and with excellent teamwork. I would like to comment on Compass St Johns, Housing Project that has seen expansion and continued service delivery over these difficult times. Our ideas of innovation to start the Women's Project progressed successfully with the commencement of the project in January 2021, and the recruitment of a specialist female Support worker to help lead the project from inception. The Compass project continues to grow and we have appointed more staff including a Property Officer and full time Maintenance Worker to assist in the Property management.

To conclude the year has continued to be one of the most challenging yet, however with the careful oversight of staff, management and Trustees we hope we are turning a corner and very much look forward to 'business as usual' when it is safe and opportune to do so.

St John's Approved Premises

Statement from the Chair of Trustees

I acknowledge everyone's role and contribution over the last year and once again offer my gratitude and thanks to all.

Neville Thompson
Chair, St John's Approved Premises.

.....

St John's Approved Premises

Report of Trustees for the Year Ended 31 March 2021

The Trustees, who are also Directors for the purposes of company law, are pleased to present their annual report, which also meets the requirements of a Director's Report, together with the financial statements of the charitable company for the year ended 31 March 2021.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS102).

Reference and Administrative Details

The charity information on page 1 forms part of this report.

Structure, Governance and Management

The charity is a charitable company limited by guarantee. It is governed by the rules contained within its Memorandum and Articles of Association.

Members guarantee to contribute an amount not exceeding £10 each to the assets of the charitable company in the event of winding up.

Recruitment and Appointment of Trustees

The Directors of the company are also charity Trustees for purpose of charity law and under the company's articles are known as members of the council.

The Trustees who held office during the period and to date are as listed on page 1.

The Board has a wide range of backgrounds and skills, bringing expertise in education, probation, industry, legal, social work, business, finance and the Roman Catholic Church. Trustees, however, do not have any affiliation to a particular religion. Upon appointment, Trustees are requested to provide a list of their skills and areas of expertise. This enables the Board to maintain the skills base necessary for the smooth administration of the Approved Premises. If a particular skill is lost due to retirement of a Board member, individuals with similar skills will be asked to take up an appointment of the Board.

Organisational Structure

Comprising up to 12 Board members, the Trustees are responsible for the strategic direction and policy making of the charity. Board meetings are held 10 times per year. The meetings fall on the last Monday of the month, with the exception of the month of December and the month of August. The management of St John's Approved Premises is delegated to a management committee and Manager. The Strategic Manager is responsible for the daily running of both the hostel and the housing project and the supervision of the team of staff, assisted by an Operational Manager for the hostel and the Compass Manager for the housing project. This will include development of working practice and skills of the staff team as set down in the best practice guide.

Appointments to the Management Committee can be made at any time. There is no time limit on any appointment. Membership is ratified each year by the Trustees at their Annual General Meeting.

Staffing

The staff group at St John's Approved Premises remains a stable one in the main. The further expansion of Compass St John's Housing Project has been evident this year.

Trustees Induction and Training

All new Trustees receive an Induction Pack. Trustees who have served on the Management Committee over a period of time will be familiar with the practical work of the Hostel and the Charity. Any gaps in knowledge are identified and articulated by individual board members. To enable all members to have the requisite information and knowledge of the Hostel and Charity, training and visits are arranged. Board members are encouraged to attend seminars and conferences run by NAPA – The National Approved Premises Association.

St John's Approved Premises

Report of Trustees for the Year Ended 31 March 2021

Risk Management

Having conducted a review of the major risks to which the charity is exposed, systems have been identified and implemented with the intention of mitigating any risk faced by the charity.

Compliance of health and safety regulations in relation to staff, tenants, residents and visitors to the hostel, is in accordance with the Mentor Services provided by the Royal Bank of Scotland.

A comprehensive Health and Safety report is prepared and presented monthly to the Trustees. This gives the Board the opportunity to act upon any points identified and ensure staff compliance.

Related Parties

St Johns works in partnership with Her Majesty's Prison and Probation Service [formerly the National Offender Management Service], the National Probation Service, Leeds City Council, Burley Park and Hyde Park Medical Services, Local Housing Associations, Drug and Alcohol Services, Mental Health Services and local landlords. These partnerships cater for the diversity, health and wellbeing of all our residents.

Her Majesty's Prison and Probation Service provide our principal funding and we work in partnership with them and the National Approved Premises Association at a national level. The hostel has consistently achieved excellent results. The Trustees offer their thanks and appreciation to all agency partnerships for the commitment and assistance to the Charity over the last 12 months, allowing us to fulfil our work to such an excellent standard.

See note 13 to the financial statements for related party disclosures.

Objectives and Activities

The Charity's purpose as set out in the objectives contained in the Memorandum and Articles of Association is to:

Maintain the Premises known as St John's, as an Approved Premises within the meaning of the Offender Management Act 2007 and in particular:

- Provide for the public benefit, legal, educational, or other assistance and accommodation, to those in need by reason of youth, age, ill health, disability, financial hardship, or other social disadvantage, and particularly for the rehabilitation of persons who have been convicted of criminal offence, who are on bail or who are otherwise subject to criminal proceedings.
- Rehabilitate offenders particularly those addicted to drugs, alcohol or otherwise in need of help.
- Assist offenders who have mental health requirements.
- Relieve distress or suffering arising from offending behaviour.
- Seek suitable accommodation and employment for offenders whilst confronting their offending behaviour.

These objectives were reviewed on the formation of the Charity in July 2009. When reviewing the aims and objectives of the charity, and in planning future activities, the Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

St John's Approved Premises

Report of Trustees for the Year Ended 31 March 2021

The Focus of Our Work

The Charity supports those individuals in the main who have been released on licence from Prison. We support those individuals for a period of three months.

St John's has a highly trained team of staff inclusive of a qualified Probation Officer who work closely with Field Team Probation Officers and other Prison staff, The National Probation Service, Prisons and the Courts. Staff will challenge offending behaviour with a view to assisting offenders in addressing their lifestyle. The hostel offers an individual programme of work and every offender is expected to complete this during their stay. The programmes offered are tailored to reduce the risk of serious harm posed by offenders to members of the public.

As part of the rehabilitation services on offer at St John's, residents are required to take part in Purposeful Activities as well as a weekly Residents Meeting and other Service User groups. Preparation for move on and for independent living are facilitated by attendance at a Living Skills group which includes a practical focus on cookery and budgeting skills, participation in a Financial Awareness Programme, and employment and training support.

We offer specialist advice and support to address accommodation and housing provision and offer a move on accommodation service through the Compass St John's Housing Project.

St John's continues to work in tandem with a number of organisations providing the specialist services required by residents.

Achievements and Performance

This year, as every year, the Trustees have discussed a Business Plan that is felt reflects the requirements of Her Majesty's Prison and Probation Service and meets the performance objectives for the organisation.

We continue to meet the requirements in terms of occupancy rates for the hostel, whilst both meeting an acceptable risk profile and ensuring we meet high support needs. We have worked to improve the residential experience for residents and tenants, both to address issues of institutionalisation and to make better preparation for release.

Our commitment to improving residents' lives, and to reduce reoffending and to protect the public, has served to motivate staff to improve services to residents and we have in the provision of the Purposeful Activities a wide range of activities and programmes to better equip our residents for independent living.

Consolidation and consistency of practice has seen improvement after the residency at St John's with Compass St John's Housing Project going from strength to strength. The aim and vision for the project to deliver further housing options through private rented supportive housing has continued to take shape. We continue to develop excellent relationships with local landlords and letting agencies as well as with Leeds City Council.

Remuneration of Key Management Personnel

The Trustees are able to use their discretion in regard to the pay and remuneration, and are able to ensure parity with other key personnel in regard to skill levels and experience, to benchmark against those in public sector employment and particularly with due attention to those working in the National Probation Service, historically across similar pay bands and structure.

Fundraising

The organisation does not actively fundraise from the public, no professional fundraisers or commercial participators are engaged. Fundraising in the charity sector has been regulated by the Fundraising Regulator (FR) since 2015 but the organisation is not specifically registered. The Trustee Board is not aware of any failure by the Charity to comply with this regulation and no complaints have been received in relation to any form of fundraising.

St John's Approved Premises

Report of Trustees for the Year Ended 31 March 2021

Financial Review

The Statement of Financial Activities shows net income of £150,648 for the year before actuarial losses of £85,000 and the reserves stand in total at £1,257,610 as at 31 March 2021.

The Approved Premises submits an annual budget to the Trustees for approval. At each monthly management meeting, a financial review takes place. Also, on random dates, a cash and bank check is carried out by the Honorary Treasurer.

The finances of the Approved Premises continue to be managed in a prudent and resourceful manner.

Pension Provision

The Approved Premises operates a final salary pension scheme administered by the West Yorkshire Pension Fund. The charity's share of the deficit of the fund as at 31 March 2021 is £894,000, this is an increase in liability of £50,000 since 31 March 2020, £85k of which relates to losses on the actuarial valuation and £35k is included as a reduction in expenditure within the SoFA. In accordance with standard accounting practice this deficit is recognised in the balance sheet.

The charity is required to contribute at the rate of 38.1% of pensionable salaries for 2020/21. Further increases will be required each year so that after a total of 20 years, assets and liabilities will be expected to be brought into balance.

The West Yorkshire Pension Fund has closed to new staff and from 1 July 2017 and all eligible new staff are auto enrolled into a defined contribution scheme with the People's Pension. Both the employee and employer contribute 5% into the scheme.

Principal Funding Sources

The Ministry of Justice is the principal funder of St John's Approved Premises. The charity received £967,803 from this source for their main contract as well as one off funding of £20,483 for additional Covid 19 related costs.

Investment Policy

Investments are made principally through the development fund. Income generated from any investments contributes to the future development of St John's Approved Premises. Short term investments are approved by the Board of Trustees at Management Committee meetings.

Reserves Policy

The Trustees are of the view that the level of central reserves is adequate to enable the charity to fulfil its charitable objectives.

The Trustees have established a policy whereby the unrestricted funds of the Approved Premises not committed or invested in tangible fixed assets ('free reserves') are maintained at a level at which the Management Committee feels is sufficient to maintain the continuing activities of the charity on the basis of the funding arrangements with the Ministry of Justice and Leeds City Council. The Trustees estimate this level to be equal to two months expenditure, which equates to around £324,000. At 31 March 2021 the free reserves amounted to £304,296 before taking account of the pension liability reserve of (£894k) and the funds designated for future capital works of £146k. The Trustees will review the policy annually.

St John's Approved Premises

Report of Trustees for the Year Ended 31 March 2021

Future Plans

The targets for the coming year have been discussed and agreed and are set out below:

General Targets

- Continue to manage the affairs of the charity in accordance with the legal requirements.
- Continue to manage the finances of the Trust with prudence.
- Continue to promote the work of the charity.
- Recruitment of new Trustees who have relevant skills as required.
- Remain aware of the constant need to be inclusive and encourage diversity.
- Maintain a skills audit of Trustees.
- Provide training as necessary for the Trustees.
- Set strategy and targets with awareness of and responsive to needs for strategic change.
- Contribute to national and local debate within the Ministry of Justice and the National Probation Service to promote the work of Approved Premises.
- Review the performance of management by completing objectives set by the National Probation Service, and the Trustees.

Approved Premises

- Continue to maintain, as well as seek to improve, St John's Hostel as a property that is fit for the purpose.
- Support the Management Committee of St John's Approved Premises to continue the function of supervising the work done by the Approved Premises.
- Where appropriate and agreed, to act in pursuing discussions and any action relevant to point 2 above.
- Monitoring the performance of the Trustees against national and local targets.
- Support St John's Approved Premises in developing the work carried out with high and very high risk offenders.
- Continue to develop the structured interventions for residents, including the timetable of Purposeful Activities and to promote service user involvement.
- Continue to provide settled and secure move on accommodation for residents and continue to develop housing opportunities through Compass St John's Housing Project.

Auditor

Garbutt & Elliott Audit Limited were reappointed as auditor to the charitable company at the last AGM and have indicated their willingness to stand for reappointment.

Statement of Responsibilities Trustees

Company law requires the Trustees (who are also Directors for the purpose of Company Law) to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of the surplus or deficit of the company for that period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the charity, and enable them to ensure that the financial statements comply with the Companies Act 2006. They are 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.

St John's Approved Premises

Report of Trustees for the Year Ended 31 March 2021

Statement of Disclosure of Information to Auditors

The Trustees of the company who held office at the date of approval of this annual report confirm that:

- so far as they are aware, there is no relevant audit information, information needed by the company's auditor in connection with preparing their report, of which the company's auditor is unaware; and
- they have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of this information.

Small Company Rules

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies. The report was approved by the Board on and signed on its behalf by:

Neville Thompson
Chair of Trustees

St John's Approved Premises

Independent Auditor's Report to the Members of St John's Approved Premises

Opinion

We have audited the financial statements of St John's Approved Premises for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (UK Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements 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 financial statements, we have concluded that the Trustees use of the going concern basis of accounting in the preparation of the financial statements 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 financial statements 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 financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

St John's Approved Premises

Independent Auditor's Report to the Members of St John's Approved Premises

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report (incorporating the directors' report) have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the Trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

St John's Approved Premises

Independent Auditor's Report to the Members of St John's Approved Premises

Extent to which the audit was capable of identifying irregularities, including fraud

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, through discussion with the Trustees and other management, and from inspection of the charity's regulatory and legal correspondence. We discussed with the Trustees and other management the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance during the audit.

The charity is subject to laws and regulations that directly affect the financial statements including financial reporting legislation, pensions legislation, taxation legislation and further laws and regulations that could indirectly affect the financial statements, comprising safeguarding, environmental, health and safety and employment legislation, and, in the current climate, Covid regulations.

We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any. These procedures did not identify any potentially material actual or suspected non-compliance.

To identify risks of material misstatement due to fraud we considered the opportunities and incentives and pressures that may exist within the charity to commit fraud. Our risk assessment procedures included: enquiry of Trustees and other management to understand the high level policies and procedures in place to prevent and detect fraud, reading Board minutes and considering performance targets and incentive schemes in place for management. We communicated identified fraud risks throughout our team and remained alert to any indications of fraud during the audit.

As a result of these procedures we identified the greatest potential for fraud in the following areas:

- income recognition and in particular the risk that income is recognised in the wrong reporting period; and
- subjective accounting estimates.

Both fraud risks arise due to a potential desire to present weaker results in order to secure additional funding. As required by auditing standards we also identified and addressed the risk of management override of controls.

We performed the following procedures to address the risks of fraud identified:

- identifying and testing high risk journal entries through vouching the entries to supporting documentation;
- assessing significant accounting estimates for bias; and
- testing the recognition of income and in particular that it was appropriately recognised or deferred.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

St John's Approved Premises

Independent Auditor's Report to the Members of St John's Approved Premises

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members 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's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jessica Lawrence
Senior Statutory Auditor

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For and on behalf of Garbutt & Elliott Audit Limited
Statutory Auditor

33 Park Place
Leeds
LS1 2RY

St John's Approved Premises

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2021

	Note	Unrestricted funds 2021	Unrestricted funds 2020
		£	£
Income from:			
Charitable activities:			
Grants and contracts	2	988,286	950,691
Rents and fees receivable	2	1,091,273	912,984
Donations & Legacies:			
Grants	3	13,496	-
Interest received		130	746
Total income		2,093,185	1,864,421
Expenditure on:			
Charitable activities		1,942,537	1,844,234
Total expenditure	4	1,942,537	1,844,234
Net income for the year		150,648	20,187
Other recognised (losses)			
Actuarial (loss) on defined benefit pension scheme	16	(85,000)	(182,000)
Net movement in funds for the year		65,648	(161,813)
Funds brought forward	11	1,191,962	1,353,775
Funds carried forward	11	1,257,610	1,191,962

All results for the year and prior year relate to continuing operations.

All gains and losses for the year and prior year have been recognised in the statement of financial activities.

All income and expenditure in the current and prior year related to unrestricted funds.

The notes on pages 17 to 28 form part of these financial statements.

The statement of financial activity also complies with the requirements for an income and expenditure account under the Companies Act 2006.

St John's Approved Premises

Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible assets	7	1,700,890	1,722,572
Current Assets			
Debtors	8	85,789	67,605
Cash at bank and in hand		399,140	292,756
		484,929	360,361
Creditors: Amounts falling due within one year	9	(34,209)	(46,971)
Net current assets		450,720	313,390
Net assets excluding pension liability		2,151,610	2,035,962
Defined benefit pension liability	16	(894,000)	(844,000)
Total net assets		1,257,610	1,191,962
Funds:			
Unrestricted funds:			
General funds	11	1,546,736	1,504,102
Designated funds	11	146,424	73,410
Endowment funds	11	458,450	458,450
Pension reserve	11	(894,000)	(844,000)
Total funds		1,257,610	1,191,962

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and were approved by the board of Trustees on and signed on its behalf by:

Neville Thompson
Chair of Trustees

The notes on pages 17 to 28 form part of these financial statements.

Company registration number: 06904882

St John's Approved Premises

Statement of Cash Flows for the Year Ended 31 March 2021

	Note	2021 £	2020 £
Cash flows from operating activities:			
Net cash provided by operating activities	17	110,554	75,195
Cash flows from investing activities:			
Interest income		130	746
Purchase of tangible fixed assets		(4,300)	(76,816)
Net cash (used in) investing activities		(4,170)	(76,070)
Change in cash and cash equivalents in the year		106,384	(875)
Cash and cash equivalents at the beginning of the year		292,756	293,631
Cash and cash equivalents at the end of the year		399,140	292,756

St John's Approved Premises

Notes to the Financial Statements for the year ended 31 March 2021

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are as follows:

Company Information

St John's Approved Premises is a charitable company Limited by Guarantee and is also a registered charity. The registered office is 259-263 Hyde Park Road, Leeds, LS6 1AG.

Accounting convention

The financial statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) ("Charities SORP (FRS102)"), the Financial Reporting Standard applicable in the UK and Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

St John's Approved premises meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees have prepared financial projections, taking into consideration the current economic climate and its potential impact on the sources of income and planned expenditure. They have a reasonable expectation that adequate financial resources are available to enable the charity to continue in operational existence for the foreseeable future. The core income streams of the charity are very secure in the short term being a Government contract and Local Authority funded housing provision, the charity does however have adequate contingency plans in the event that income streams are reduced. Consequently, the financial statements have been prepared on the basis that the charity is a going concern.

Income

All income is included in the Statement of Financial Activities ("SoFA") when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Government grants are recognised when there is reasonable assurance that the Charity will comply with the conditions attaching to the grant and the grant will be received (FRS102.24.3A)

The value of services provided by volunteers is not included.

Investment income is included when receivable and the amount can be measured reliably by the charity.

Expenditure and irrecoverable VAT

Expenditure, which includes attributable VAT which cannot be recovered, is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

St John's Approved Premises

Notes to the Financial Statements for the year ended 31 March 2021

1. Accounting Policies (cont..)

Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Governance costs, included in support costs, include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements and are allocated to charitable activities.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in Note 4.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Fund accounting

General funds - are donations and other income receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds - are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds - are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Endowment funds - Are the gift of an asset for the purpose of supporting the charity in its charitable activity.

Pension costs

The charity contributes to the West Yorkshire Pension Fund, a defined benefit scheme which is closed to new members, at rates set by the scheme's actuaries. The charity has accounted for these pension costs in accordance with FRS102.

The charity also contributes to a defined contribution scheme with the People's Pension. The cost of the contributions is charged to the income and expenditure account in the period to which they relate.

Operating leases

Rentals applicable to operating leases are charged to the SoFA on a straight line basis over the term of the lease.

Staff costs

The costs of short-term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

Tangible fixed assets and depreciation

Individual fixed assets costing more than £2,000 are capitalised.

Other fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets less their estimated residual value over their expected useful lives on the following basis:

Furniture and fittings	10% straight line or 20% reducing balance
Computer equipment	25% straight line
Motor vehicle	30% reducing balance
Freehold buildings	2% straight line (see below)

Freehold land is not depreciated.

St John's Approved Premises

Notes to the Financial Statements for the year ended 31 March 2021

1. Accounting Policies (cont..)

Freehold buildings are depreciated to their estimated residual value, based on current market conditions. Where the estimated residual value at the end of the useful economic life exceeds or approximates carrying value no depreciation is charged as any charge would be immaterial to the financial statements.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital. Any bank overdrafts are shown within borrowings in current liabilities.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid.

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. Any impairment loss is recognised in the income and expenditure account.

Creditors, loans and provisions

Creditors, loans and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial liabilities are only derecognised when, and only when, the charity's obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Critical Accounting Estimates and Judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are outlined below.

Defined benefit pension scheme

The charity is a member of the West Yorkshire Pension Fund, a multi-employer defined benefit scheme. The charity has recognised its share of scheme liabilities at fair value based on certain

St John's Approved Premises

Notes to the Financial Statements for the year ended 31 March 2021

1. Accounting Policies (cont..)

critical assumptions, such as discount rate, mortality and expected rates of return, as calculated by the scheme actuary.

Residual values of freehold properties

The charity owns three freehold properties which are depreciated at cost less estimated residual value over their estimated useful economic lives of 50 years. The residual values are estimated based on the current market value of the properties assuming they are already of the age and condition expected at the end of their useful life. It is currently considered that the residual value is at least equal to the properties net book value.

2. Charitable Activities

2a - Grants & Contracts

	2021 £	2020 £
Ministry of Justice Contract	967,803	950,691
Ministry of Justice – Covid 19 grants	20,483	-
	988,286	950,691

2b – Rents & Fees

	2021 £	2020 £
Income from housing benefit - Compass St John's	1,062,531	876,753
Income from residents' board	7,816	14,900
SU Fees	20,926	21,331
	1,091,273	912,984

3. Donations and Legacies – Government grants

	2021 £	2020 £
Employment Allowance	4,000	-
Covid 19 Support	9,496	-
	13,496	-

St John's Approved Premises

Notes to the Financial Statements for the year ended 31 March 2021

4. Expenditure on Charitable Activities

Year ended 31 March 2021	Charitable activities – Core Rehabilitation	Compass St John's Housing	Governance	2021 Total
	£	£	£	£
Costs directly allocated to activities:				
Staff costs (Note 6)	560,142	223,851		783,993
Redundancy Costs (Note 6)	23,191	-		23,191
Agency staff	10,595	-		10,595
Pension service costs (Note 16)	42,005	32,995		75,000
Interest on pension liability (Note 16)	9,520	7,480		17,000
Professional fees	1,940	-		1,940
Provisions	18,336	-		18,336
Loans and grants	274	9		283
Other SU costs	1,884	764		2,648
Training & Travelling expenses	5,395	16,058		21,453
Other staff costs	607	888		1,495
Repairs, refurbishment & other premises costs	60,954	91,715		152,669
Heating & Lighting	23,011	2,169		25,180
Rents to landlords	-	609,755		609,755
Rates	4,701	5,860		10,561
Insurance	14,051	-		14,051
Cleaning	13,339	3,786		17,125
Office expenses	18,161	14,456		32,617
Sundry expenses	3,151	69		3,220
Loss on disposal of asset	1,881	-		1,881
Depreciation	18,728	5,372		24,100
Support costs allocated to activities:				
Staff costs (Note 6)	88,802	-	-	88,802
Audit and accountancy	-	-	6,642	6,642
Total	920,668	1,015,227	6,642	1,942,537

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Notes to the Financial Statements for the year ended 31 March 2021

4. Expenditure on Charitable Activities

Year ended 31 March 2020	Charitable activities – Core Rehabilitation	Compass St John's Project	Governance	2020 Total
	£	£	£	£
Costs directly allocated to activities:				
Staff costs (Note 6)	556,220	213,469	-	769,689
Agency staff	11,747	-	-	11,747
Pension current service cost (Note 16)	97,778	29,222	-	127,000
Interest on pension liability (Note 16)	10,009	2,991	-	13,000
Professional fees	6,657	-	-	6,657
Provisions	21,475	-	-	21,475
Loans and grants	511	-	-	511
Travelling expenses	18,326	21,382	-	39,708
Repairs and refurbishment	59,773	67,274	-	127,047
Rents to landlords	-	511,519	-	511,519
Office expenses	31,019	18,138	-	49,157
Sundry expenses	7,639	856	-	8,495
Drugs and alcohol testing	890	-	-	890
Heating and lighting	24,262	-	-	24,262
Rates	5,509	9,676	-	15,185
Insurance	10,479	-	-	10,479
Cleaning	14,986	3,080	-	18,066
Depreciation	8,673	3,481	-	12,154
Support costs allocated to activities:				
Staff costs (Note 6)	71,073	-	-	71,073
Audit and accountancy	-	-	6,120	6,120
Total	957,026	881,088	6,120	1,844,234

5. Net Expenditure for the Year

This is stated after charging:	2021	2020
	£	£
Depreciation	24,101	12,154
Auditors' remuneration:		
Audit fees	5,640	3,025
Accountancy fees	1,002	2,585

St John's Approved Premises

Notes to the Financial Statements for the year ended 31 March 2021

6. Information Regarding Employees and Trustees

The average number of employees for the year was 39 (2020: 43).

Staff costs during the year were as follows:

	2021 £	2020 £
Wages and salaries	773,661	747,051
Redundancy Costs	23,191	-
Social security costs	68,654	59,964
Defined contribution pension contributions	30,480	33,747
Staff costs before defined benefit pension items (note 4)	895,986	840,762
Defined benefit pension contributions (note 16)	127,000	87,000
	1,022,986	927,762

No employee earned £60,000 or more during the year (2020: One employee).

Salary range	2021	2020
£60,000 - £70,000	-	1

The Committee consider the key management roles as the Strategic Manager, Operational Manager and Compass Manager. The total employee benefits of the key management personnel of the charity were £197,472 (2020: £221,098).

One Trustee, Colin Spiller received an honorarium of £1,100 for finance services provided to the charity (2020: £1,100). See also note 13. No other Trustees received remuneration or any other benefits from the charity during the year (2020: no other Trustee).

Out of pocket expenses were paid to 5 Trustees totalling £506 (2020: 5 Trustees totalling £1,878), relating to reimbursed travel costs incurred on charity businesses.

7. Tangible Fixed Assets

	Freehold land and buildings	Furniture and fittings	Computer equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2020	1,600,000	143,478	5,141	17,650	1,766,269
Additions	-	4,300	-	-	4,300
Disposals	-	(18,795)	-	-	(18,795)
At 31 March 2021	1,600,000	128,983	5,141	17,650	1,751,774
Depreciation					
At 1 April 2020	-	37,636	2,035	4,026	43,697
Charge for the year	-	18,729	1,285	4,087	24,101
Eliminated on disposal	-	(16,914)	-	-	(16,914)
At 31 March 2021	-	39,451	3,320	8,113	50,884
Net book values					
At 31 March 2021	1,600,000	89,532	1,821	9,537	1,700,890
At 31 March 2020	1,600,000	105,841	3,106	13,624	1,722,572

St John's Approved Premises

Notes to the Financial Statements for the year ended 31 March 2021

7. Tangible Fixed Assets (continued)

Freehold land and buildings include 259 and 263 Hyde Park Road in Leeds, which are properties held by the charitable company outright, and 261 Hyde Park Road which is held on trust (under the terms of a 1971 trust deed) as a result of a Charity Commission scheme dated 9 June 2009. Accordingly, the book value attributable to 261 Hyde Park Road of £458,450 has been classified as an expendable endowment within the funds of the charity.

8. Debtors

	2021 £	2020 £
Accrued Income	59,709	40,933
Prepayments	26,080	26,672
	85,789	67,605

9. Creditors: Amounts Falling Due Within One Year

	2021 £	2020 £
Sundry creditors and accruals	34,209	46,971
	34,209	46,971

10. Analysis of Net Assets by Fund

As at 31 March 2021	Tangible fixed assets £	Pension reserve £	Net current assets £	Total £
Unrestricted funds				
General	1,242,440	-	304,296	1,546,736
Endowment funds	458,450	-	-	458,450
Pension reserve	-	(894,000)	-	(894,000)
Designated	-	-	146,424	146,424
	1,700,890	(894,000)	450,720	1,257,610
As at 31 March 2020				
Unrestricted funds				
General	1,264,122	-	239,980	1,504,102
Endowment funds	458,450	-	-	458,450
Pension reserve	-	(844,000)	-	(844,000)
Designated	-	-	73,410	73,410
	1,722,572	(844,000)	313,390	1,191,962

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Notes to the Financial Statements for the year ended 31 March 2021

11. Movement in Funds

Year ended 31 March 2021	Balance 1 April 2020	Income	Expenditure	Actuarial gain/ (loss)	Transfers	Balance 31 March 2021
	£	£	£	£		£
Unrestricted funds:						
General funds	1,504,102	2,093,185	(1,945,591)	-	(104,960)	1,546,736
Pension reserve	(844,000)	-	35,000	(85,000)	-	(894,000)
Designated funds	73,410	-	(31,946)	-	104,960	146,424
Total unrestricted funds	733,512	2,093,185	(1,942,537)	(85,000)	-	799,160
Endowment fund (Note 7)	458,450	-	-	-	-	458,450
Total funds	1,191,962	2,093,185	(1,942,537)	(85,000)	-	1,257,610

The designated fund was set up to fund capital costs and the balance at the year end was £146,424.

Year ended 31 March 2020	Balance 1 April 2019	Income	Expenditure	Actuarial gain/ (loss)	Transfers	Balance 31 March 2020
	£	£	£	£		£
Unrestricted funds:						
General funds	1,436,274	1,864,421	(1,693,489)	-	(103,104)	1,504,102
Pension reserve	(609,000)	-	(53,000)	(182,000)	-	(844,000)
Designated funds	68,051	-	(97,745)	-	103,104	73,410
Total unrestricted funds	895,325	1,864,421	(1,844,234)	(182,000)	-	733,512
Endowment fund (Note 7)	458,450	-	-	-	-	458,450
Total funds	1,353,775	1,864,421	(1,844,234)	(182,000)	-	1,191,962

12. Taxation

The charitable company is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the Charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

13. Related Parties

Colin Spiller, who provides finance services to the charity, is also a Trustee of the charity. During the year the charity paid him a £1,100 honorarium (2020: £1,100) in respect of those services. There are no other transactions in the current or previous financial year which require disclosure.

14. Liability of Members

The company is limited by guarantee and does not have a share capital. Every member of the charity undertakes to contribute such sum as may be required (not exceeding ten pounds) to the charity's assets if it should be wound up while he or she is a member, or within one year after he or she ceases to be a member.

St John's Approved Premises

Notes to the Financial Statements for the year ended 31 March 2021

15. Commitments

At 31 March 2021 the charity had total commitments under non-cancellable operating leases as follows:

	2021	2020
Expiry date:	£	£
Within one year	14,287	6,140
Between one and five years	30,047	3,553
	44,334	9,693

16. Pensions

Defined benefit

The charity participates in the West Yorkshire Pension Fund (WYPF). The last triennial valuation of the Scheme took place as at 31 March 2019 and was undertaken by professionally qualified actuaries, *Aon Hewitt*, using the projected unit method.

The amounts recognised in the balance sheet are as follows:

	2021	2020
	£000s	£000s
Present value of funded obligations	3,626	3,110
Less: Fair value of plan assets	(2,732)	(2,266)
Net pension liability at end of year	894	844

The amounts recognised in the Statement of Financial Activities are as follows:

	2021	2020
	£000s	£000s
Components in pension cost:		
Current service cost	75	119
Past service cost	-	8
Net interest on pension liabilities	17	13
Pension cost recognised in the Statement of Financial Activities	92	140

Changes in the present value of defined benefit obligations are as follows:

	2021	2020
	£000s	£000s
Change to present value of liabilities:		
Present value of liabilities at 1 April 2020	3,110	3,036
Current service cost	75	119
Interest on pension liabilities	69	72
Members' contributions	12	19
Actuarial gains/(losses) on liabilities	552	(64)
Past service cost	-	8
Benefits/transfers paid	(192)	(80)
Present value of liabilities at 31 March 2021	3,626	3,110

St John's Approved Premises

Notes to the Financial Statements for the year ended 31 March 2021

16. Pensions (continued)

Changes to the fair value of scheme assets are as follows:

	2021 £000s	2020 £000s
Fair value at 1 April 2020	2,266	2,427
Interest income on assets	52	59
Remeasurement gains/(losses) on assets	467	(246)
Employer contributions	127	87
Members' contributions	12	19
Benefits/transfers paid	(192)	(80)
Fair value at 31 March 2021	2,732	2,266

	2021 £000s	2020 £000s
Actuarial gains/(losses)		
Asset gains (losses) arising during the period	467	(246)
Liability Gains/(losses) arising during the period	(552)	64
Total actuarial (losses)/gains on defined benefit pension scheme	(85)	(182)

Key assumptions in preparing the valuation are as follows:

	2020	2020	2019	2018	2017
Discount rate	2.1%	2.3%	2.4%	2.6%	2.5%
CPI inflation	2.7%	2.0%	2.2%	2.1%	2.0%
Pension increases	2.7%	2.0%	2.2%	2.1%	2.0%
Pension accounts revaluation rate	2.7%	2.0%	2.2%	2.1%	2.0%
Salary increases	3.95%	3.25%	3.5%	3.4%	3.25%

Mortality assumptions based on life expectancy on reaching 65:

	2021	2020
Males:		
Aged 65 at 31 March	21.9 years	21.8 years
Aged 45 at 31 March	22.6 years	22.5 years
Females:		
Aged 65 at 31 March	24.7 years	24.6 years
Aged 45 at 31 March	25.8 years	25.7 years

St John's Approved Premises

Notes to the Financial Statements for the year ended 31 March 2021

16. Pensions (cont...)

The analysis of the fair value of the assets held by the pension scheme at the beginning and end of the period is as follows:

	2021		2020		2019	
	£000s	%	£000s	%	£000s	%
Equities	2,176	79.7	1,755	77.5	1,796	74.0
Government Bonds	227	8.3	218	9.6	272	11.2
Corporate Bonds	126	4.6	116	5.1	97	4.0
Property	104	3.8	102	4.5	114	4.7
Cash Liquidity	55	2.0	43	1.9	56	2.3
Other	44	1.6	32	1.4	92	3.8
	2,732	100	2,266	100	2,427	100

Amounts for the current and previous periods are as follows:

	2021 £000s	2020 £000s	2019 £000s
Defined benefit obligations	(3,626)	(3,110)	(3,036)
Plan assets	2,732	2,266	2,427
Scheme deficit	(894)	(844)	(609)

17. Net Cash Provided by Operating Activities

	2021 £	2020 £
Net income for the year	150,648	20,187
Adjustments for:		
Depreciation	24,101	12,154
Loss on disposal of fixed asset	1,881	
Interest received	(130)	(746)
(Increase) in debtors	(18,184)	(12,844)
Increase/(decrease) in creditors	(12,762)	3,444
Defined benefit pension contributions paid	(127,000)	(87,000)
Defined benefit pension scheme adjustments	92,000	140,000
Net cash provided by operating activities	110,554	75,195