

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

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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.

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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 onand 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

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 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

St John's Approved Premises

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