

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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	<b>Page</b>
<b>Statement from the Chair of Trustees</b>	<b>1 to 2</b>
<b>Report of the Trustees</b>	<b>3 to 8</b>
<b>Report of the Independent Auditors</b>	<b>9 to 12</b>
<b>Statement of Financial Activities</b>	<b>13</b>
<b>Balance Sheet</b>	<b>14</b>
<b>Cash Flow Statement</b>	<b>15</b>
<b>Notes to the Financial Statements</b>	<b>16 to 28</b>
<b>Detailed Statement of Financial Activities</b>	<b>29 to 30</b>

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## ST JOHN'S APPROVED PREMISES

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

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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.

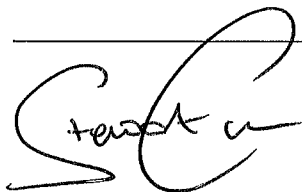
The Board of Trustees has been through a period of change over the past year and is actively reviewing its composition to be best place for the challenges which lie ahead. We remain grateful for the work undertaken by staff and volunteers on behalf of those we are privileged to serve.

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

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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**

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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**

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#### **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

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#### 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**

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#### **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**

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#### **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

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#### 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

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### 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**

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**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

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### **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**

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A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our 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 £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	3	4,000	-	-	4,000	13,496
<b>Charitable activities</b>						
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
<b>Total</b>		<u>2,507,909</u>	<u>-</u>	<u>-</u>	<u>2,507,909</u>	<u>2,093,185</u>
<b>EXPENDITURE ON</b>						
<b>Charitable activities</b>						
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
<b>Total</b>		<u>2,304,397</u>	<u>24,827</u>	<u>-</u>	<u>2,329,224</u>	<u>1,942,537</u>
<b>NET INCOME/(EXPENDITURE)</b>		203,512	(24,827)	-	178,685	150,648
<b>Transfers between funds</b>	17	<u>(105,694)</u>	<u>105,694</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other recognised gains/(losses)</b>						
Actuarial gains/(losses) on defined benefit schemes		<u>468,000</u>	<u>-</u>	<u>-</u>	<u>468,000</u>	<u>(85,000)</u>
<b>Net movement in funds</b>		565,818	80,867	-	646,685	65,648
<b>RECONCILIATION OF FUNDS</b>						
<b>Total funds brought forward</b>		<u>652,736</u>	<u>146,424</u>	<u>458,450</u>	<u>1,257,610</u>	<u>1,191,962</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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.

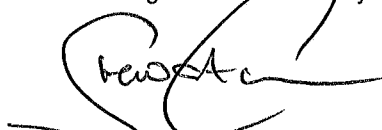
The notes form part of these financial statements

**ST JOHN'S APPROVED PREMISES**

**BALANCE SHEET**  
**31 March 2022**

	Notes	Unrestricted funds £	Designated fund £	Endowment fund £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>						
Tangible assets	13	1,221,395	-	458,450	1,679,845	1,700,890
<b>CURRENT ASSETS</b>						
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>
<b>CREDITORS</b>						
Amounts falling due within one year	15	(39,987)	-	-	(39,987)	(34,209)
<b>NET CURRENT ASSETS</b>		<u>402,159</u>	<u>227,291</u>	<u>-</u>	<u>629,450</u>	<u>450,720</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,623,554	227,291	458,450	2,309,295	2,151,610
<b>PENSION LIABILITY</b>	18	(405,000)	-	-	(405,000)	(894,000)
<b>NET ASSETS</b>		<u>1,218,554</u>	<u>227,291</u>	<u>458,450</u>	<u>1,904,295</u>	<u>1,257,610</u>
<b>FUNDS</b>	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
<b>TOTAL FUNDS</b>					<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 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	20	174,042	110,554
Net cash provided by operating activities		174,042	110,554
<b>Cash flows from investing activities</b>			
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)
<b>Change in cash and cash equivalents in the reporting period</b>		174,531	106,384
<b>Cash and cash equivalents at the beginning of the reporting period</b>		399,140	292,756
<b>Cash and cash equivalents at the end of the reporting period</b>		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 £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	13,496	-	-	13,496
<b>Charitable activities</b>				
Charitable activities	988,286	-	-	988,286
Compass St John's Project	1,091,273	-	-	1,091,273
Investment income	130	-	-	130
<b>Total</b>	<b>2,093,185</b>	<b>-</b>	<b>-</b>	<b>2,093,185</b>
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
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
<b>Total</b>	<b>1,910,591</b>	<b>31,946</b>	<b>-</b>	<b>1,942,537</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>182,594</b>	<b>(31,946)</b>	<b>-</b>	<b>150,648</b>
<b>Transfers between funds</b>	<b>(104,960)</b>	<b>104,960</b>	<b>-</b>	<b>-</b>
<b>Other recognised gains/(losses)</b>				
Actuarial gains/(losses) on defined benefit schemes	(85,000)	-	-	(85,000)
<b>Net movement in funds</b>	<b>(7,366)</b>	<b>73,014</b>	<b>-</b>	<b>65,648</b>
<b>RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>	<b>660,102</b>	<b>73,410</b>	<b>458,450</b>	<b>1,191,962</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>652,736</b>	<b>146,424</b>	<b>458,450</b>	<b>1,257,610</b>



# 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 £
<b>COST</b>					
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
<b>DEPRECIATION</b>					
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
<b>NET BOOK VALUE</b>					
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 £
<b>Unrestricted funds</b>				
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>
<b>Endowment funds</b>				
Endowment fund	458,450	-	-	458,450
	<u>458,450</u>	<u>-</u>	<u>-</u>	<u>458,450</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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>
<b>Endowment funds</b>				
Endowment fund	458,450	-	-	458,450
	<u>458,450</u>	<u>-</u>	<u>-</u>	<u>458,450</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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
<b>Males:</b>		
Aged 65 at 31 March	21.8 years	21.9 years
Aged 45 at 31 March	22.6 years	22.6 years
<b>Females:</b>		
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 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	178,685	150,648
<b>Adjustments for:</b>		
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)
<b>Net cash provided by operations</b>	<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 £
<b>Net cash</b>			
Cash at bank	399,140	174,531	573,671
	<u>399,140</u>	<u>174,531</u>	<u>573,671</u>
<b>Total</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Employment allowance	4,000	4,000
Covid 19 support	-	9,496
	<u>4,000</u>	<u>13,496</u>
<b>Investment income</b>		
Interest received	46	130
<b>Charitable activities</b>		
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>
<b>Total incoming resources</b>	<b>2,507,909</b>	<b>2,093,185</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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>
<b>Support costs</b>		
<b>Management</b>		
Wages	71,428	88,802
<b>Governance costs</b>		
Auditors' remuneration	7,000	5,640
Auditors' remuneration for non audit work	3,230	1,002
	<u>10,230</u>	<u>6,642</u>

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**ST JOHN'S APPROVED PREMISES**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 March 2022**

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	2022 £	2021 £
Total resources expended	2,329,224	1,942,537
Net income	178,685	150,648

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