EXPIA LIMITED

England & Wales · Charity number 1162405

Details

Status	Registered
Legal form	Charitable company
Company number	08092010
Registered	2015-06-25
Register	View on the Charity Commission register

Contact

Address	Expia House 106 Grove Road Portland Dorset DT5 1DZ
Phone	01305 824364
Email	expiamanager@gmail.com
Website	www.thejailhouse.co.uk

Activities

Objects: TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY BY:CARRYING ON ACTIVITIES WHICH BENEFIT THE COMMUNITY AND IN PARTICULAR (WITHOUT LIMITATION) TO REDUCE REOFFENDING BY WORKING IN PARTNERSHIP WITH HMPS, OTHER RELEVANT PARTNERS AND THE COMMUNITY.TO ENGAGE OFFENDERS IN REAL WORK AND TRAINING AND TO DEVELOP ROUTES TO SUCCESSFUL EMPLOYMENT, REINTEGRATION AND RESETTLEMENT.(FOR THE PURPOSE OF THIS CLAUSE "SOCIALLY EXCLUDED" MEANS BEING EXCLUDED FROM SOCIETY AS A RESULT OF THE INDIVIDUAL BEING A CONVICTED OFFENDER STARTING TO MAKE REPARATION FOR THEIR CRIME AND REHABILITATING INTO SOCIETY.)

Activities: Expia works to reduce re-offending by providing real work and training opportunities for risk assessed prisoners on day release. Helping prisoners to understand the impact of their crimes on victims, families and the wider society make reparation for their crimes by volunteering and helping the local community.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training
- **Who:** Other Defined Groups

Geography

- Dorset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£565,478	£567,382	£61,300	18
2024-03-31	£562,625	£523,568	£63,204	18
2023-06-30	£417,360	£417,741	-	-
2022-06-30	£250,051	£252,574	-	-
2021-06-30	£133,217	£152,806	-	-

Trustees

Name	Role	Appointed
MR. S BUTLER	Chair	2013-09-19
Daniel Charles Terrey		2024-09-02
Graham Metcalfe		2020-01-28
Sally Birch		2016-10-05

Accounts

Company Registration Number - 08092010
08092010
The Charity Registration Number is :- 1162405

Expia Limited

Report and Accounts

31 March 2025

TAYLORS
ACCOUNTANTS

Expia Limited

Report and accounts for the year ended 31 March 2025

Contents

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 31 March 2025

The Trustees present their Report and Accounts for the year ended 31 March 2025, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Expia Limited.

The charity is also known by its operating name, N/A.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1162405.

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The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 31 March 2025

The principal operating address, telephone number, email and web addresses of the charity are:-

Expia House
106 Grove Road, Portland
Dorset, DT5 1DZ

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Stephen Butler (Chairman)
Sally Birch
Peter Lewis
Graham Metcalfe
Daniel Terrey
Timothy Hargrave

The following persons served as Trustees during the year ended 31 March 2025 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

Name	*Appointed*	*Resigned/Retired*
Stephen Butler (Chairman)		
Sally Birch		
Peter Lewis		
Graham Metcalfe		
Daniel Terrey	***2 September 2024***	
Timothy Hargrave	***12 December 2024***	
Susan Munts		***12 December 2024***
Alpheus Durranr		***16 October 2024***

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 31 March 2025

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The principal objects of the Charity as set out in the Memorandum and Articles of Association is to promote social inclusion of those who are socially excluded as a result of an individual being a convicted offender starting to make reparation for their crime.

The main activities undertaken in relation to those purposes during the year.

Whilst we do not have men out every day on ROTL, we are still supporting the reduction of reoffending by continuing to provide equipment for the men to use in the prison workshops developing their skills that can be transferred on their release to gain employment. Expia runs the Visits at both HMP Guys Marsh and HMP Portland. We also make a monthly financial donation to the family Visits at Guys Marsh.

We employ ex offenders and take on others as volunteers whilst they look for permanent employment. Our work with the Probation Service continues with the gardening work at our allotments and farm shop area.

Importantly, we have supported the Governor and staff of HMP Portland/YOI and now run a “Departure Lounge” from the diner. This enables men on the day of their release to come into the diner and get hot food and a drink which is donated by us whilst they sort out travel, claims, charge phones and meet with family and friends before they start their journey home.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The Directors have given due regard to public benefit when planning the Charity’s activities, in accordance the Charity Commission’s General Guidance on Public Benefit. The paragraphs below set out our activities, achievements and performance during the year, which are directly related to the objects and purposes for which the Charity exists.

These benefits are directly related to the aims of the charity and are totally compliant with the Charity Commission principles on Public Benefit

Trustees' Annual Report for the year ended 31 March 2025

The main achievements and performance of the charity during the year.

Both the Jailhouse café and the Jailhouse Diner continue to be busy serving the local community, visitors to the island and the prisons. We have made some structural alterations at the Diner as we realise more room was required in the kitchen area. We are gradually making changes and improvements at the Jailhouse café. New refrigeration has been installed and repairs to the ceilings and walls, we intend to improve the toilet facilities there as well.

The prison workshops are making some quality items for us to showcase and sell from our venues. We have supported the work by buying equipment required by the workshops to train the men in a skill that they can use on their release.

The Charity now employs 18 local people both full and part-time.

Trustees' Annual Report for the year ended 31 March 2025

The difference the charity's performance during the year has made to the beneficiaries of the charity.

Since the inception of the ”Departure Lounge” in January we have seen an increase in the numbers of men leaving prison coming to the Diner to benefit from this project. It is open four days a week and with the support of a volunteer the men are able to access universal credit claims, arrange transport and sort train times whilst enjoying a hot breakfast roll and drink adjusting to life on the outside. Over 90% of those coming to the Diner appreciate the offer and feel better before they start their journey home.

Supporting prisoners families who are often daunted by the Visits security process is something we do regularly. Both the café and the diner are pleased to welcome families and visitors before they go across to the prison.

Our work with the probation service and community Payback continues and we are still able to employ ex-offenders who might be looking for work.

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 31 March 2025

The degree to which the achievements and performance during the year have benefited wider society.

Both the café and the Diner have been hired for private events, including birthday parties and weights. The funds raised through these activities support Expia's aims and objectives to reduce reoffending, create local employment and conduct community engagement and activities.

The increase in community engagement has been important to Expia as they enable multigenerational gatherings that can help foster a sense of community and bring together people of different ages and backgrounds encouraging meaningful connections. We have attracted more residents to our venues by either supporting their own activities or introducing new events enabling positive interaction between community members. New events have included:-

- Popular music – trivia quiz nights
- Halloween event events for children
- A weekly club at the Diner for the over 65's offering a chance to meet new friends and enjoy your lunch at a reduced price.
- We have had fundraising events at both venues.

We held a successful murder mystery dinner at the café raising money for both our own charity and a local preschool and undertook afternoon teas at both raising funds for breast cancer.

Following community and customer feedback, we submitted a successful funding bid to Dorset Council to enable greater footfall, support of community activities and introduction of new services. We now have new brown tourist signs so people can find both venues more easily. We have introduced new outside shelters at the Diner for dog walkers to use and to create a shaded area in the garden. We have a new PA system for activities inside and out.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The board of trustees actively look to recruit new members to the board from the local community. Once suitable candiates are identified, and express a willingness to serve, they are then trained in the vision and ethos of the charity. The board of trustees as a whole vote on the appointment of new trustees, and there are no third party powers of appointment.

Bankers	Lloyds Bank, 92 ST Mary Street, Weymouth DT4 8PA
Accountants	Taylors Accountants, 23 Whitehill, Puddletown, Dorchester, Dorset DT2 8SB

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 31 March 2025

Financial review

The charity's financial position at the end of the year ended 31 March 2025

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	(1,904)	39,057
Unrestricted Revenue Funds available for the general purposes of the charity	61,298	63,204
Total Funds	61,298	63,204

Financial review of the position at the reporting date, 31 March 2025 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

The Trustees have decided to hold reserves to meet our potential liabilities that may arise on the cessation of the Charity.

Potential redundancy payments for three full time plus part time members of staff and 7 part time members of staff comprising one weeks pay for each full year of employment: £10,000.

An average months payments (in arrears) to suppliers: £8,000.

One quarters VAT Liability: £20,000.

Contract risk for contracts that have full term payment required should early termination be required: £2,000

The total required reserves are therefore £40,000. The directors are pleased to report that the reserves held at 31 March 2025 exceeded this target.

Trustees' Annual Report for the year ended 31 March 2025

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Employment of disabled persons

It is the company’s policy to give employment to disabled persons wherever practicable.

Details of The Independent Examiner

Grant Taylor FCA

Member of The Institute of Chartered Accountants in England and Wales

23 Whitehill
Puddletown
Dorchester
Dorset
DT2 8SB

Trustees' Annual Report for the year ended 31 March 2025

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Trustees' Annual Report for the year ended 31 March 2025

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 13 to 30.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 11 July 2025.

STEPHEN BUTLER
Director and Trustee

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2025

I report to the Trustees on my examination of the financial statements of the charitable company on pages 13 to 30 for the year ended 31 March 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 18.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 9, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

a) examine the financial statements of the charity under Section 145 of the Act;

b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Expia Limited

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 March 2025 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of The Institute of Chartered Accountants in England and Wales;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-

Grant Taylor FCA - Independent Examiner

Member of The Institute of Chartered Accountants in England and Wales

23 Whitehill
Puddletown
Dorchester
Dorset
DT2 8SB

This report was signed on 11 July 2025

Expia Limited - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2025, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	7,239	287	**7,526**	60,177
Charitable activities	A2	556,443	-	**556,443**	502,062
Investments	A4	1,509	-	**1,509**	386
Total income	**A**	**565,191**	**287**	**565,478**	**562,625**
Expenditure on:					
Charitable activities	B2	567,095	287	**567,382**	523,568
Total expenditure	**B**	**567,095**	**287**	**567,382**	**523,568**
Net income for the year		**(1,904)**	**-**	**(1,904)**	**39,057**
Net income after transfers	**A-B-C**	**(1,904)**	**-**	**(1,904)**	**39,057**
Net movement in funds		**(1,904)**	**-**	**(1,904)**	**39,057**
Reconciliation of funds:-	**E**				
Total funds brought forward		63,204	-	**63,204**	24,147
Total funds carried forward		**61,300**	**-**	**61,300**	**63,204**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 18 to 30 form an integral part of these accounts.

All activities derive from continuing operations

The notes attached on pages 18 to 30 form an integral part of these accounts.

Expia Limited - Statement of Financial Activities for the year ended 31 March 2025

Expia Limited - Resources applied in the year ended 31 March 2025 towards fixed assets for Charity use:-

	2025 £	2024 £
Funds generated in the year as detailed in the SOFA	(1,904)	39,057
Resources applied on functional fixed assets	(467)	(2,541)
Other applications of funds	-	-
Net resources available to fund charitable activities	**(2,371)**	**36,516**

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 18 to 30 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	63,204	-	63,204	**24,147**
Recognised gains and losses before transfers	(1,904)	-	(1,904)	39,057
	61,300	**-**	**61,300**	**63,204**
Closing revenue funds	**61,300**	**-**	**61,300**	**63,204**

Summary of funds	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	61,300	-	**61,300**	63,204

The notes attached on pages 18 to 30 form an integral part of these accounts.

Expia Limited - Statement of Financial Activities for the year ended 31 March 2025

Expia Limited
Income and Expenditure Account for the year ended 31 March 2025 as required by the Companies Act 2006

	2025	2024
	£	£
Income		
Income from operations	563,969	562,239
Investment income		
Interest receivable	549	386
Gross income in the year before exceptional items	**565,478**	**562,625**
Gross income in the year including exceptional items	**565,478**	**562,625**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	565,518	521,505
Depreciation and amortisation	1,264	1,463
Governance costs	600	600
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	**567,382**	**523,568**
Net income before tax in the financial year	**(1,904)**	**39,057**
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**(1,904)**	**39,057**
Retained surplus for the financial year	**(1,904)**	**39,057**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 18 to 30 form an integral part of these accounts.

Expia Limited - Balance Sheet as at 31 March 2025

	Note	SORP Ref		2025		2024
				£		£
Fixed assets		A				
Tangible assets	13	A2		5,056		5,854
Current assets		B				
Stocks		B1	8,222		10,257	
Debtors	15	B2	1,991		3,151	
Cash at bank and in hand		B4	70,652		64,715	
Total current assets			80,865		78,123	
Creditors: amounts falling due within one year	16	C1	(24,621)		(20,773)	
Net current assets				56,244		57,350
The total net assets of the charity				**61,300**		**63,204**

The total net assets of the charity are funded by the funds of the charity, as follows:-

	Note	SORP Ref		2025		2024
Restricted funds						
				-		-
Unrestricted Funds						
Unrestricted Revenue Funds	19	D3	61,300		63,204	
				61,300		63,204
Designated Funds						
Total charity funds				**61,300**		**63,204**

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 12.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

STEPHEN BUTLER

Trustee

Approved by the board of trustees on 11 July 2025

The notes attached on pages 18 to 30 form an integral part of these accounts.

Expia Limited

Notes to the Accounts for the year ended 31 March 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 December 2023, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainites about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Expia Limited

Notes to the Accounts for the year ended 31 March 2025

Policies relating to categories of income and income recognition.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned,and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock.When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in *'legacies and donations'*. Goods donated for resale are included in *'Income from other trading activities'*

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received,(provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Policies relating to expenditure on goods and services provided to the charity.

Policies relating to assets, liabilities and provisions and other matters.

Intangible assets

The trademarks owned by the charity have been written off in equal annual instalments over its estimated economic life of 10 years, which equates to amortisation at 10% straight line. These costs have been fully amortised.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.
.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	20	% straight line
Plant and machinery	20	% straight line
Motor vehicles	25	% straight line

A regular annual review of the likelihood of asset impairment is undertaken.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors
Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors 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 and provisions are normally recognised after allowing for any trade discounts due.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Expia House, the registered office of the charity has been leased to the charity for a period of 10 years, from the Ministry of Justice. No rent is payable in respect of the lease, but the charity make a contributions of £5,000 towards services annually.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The charity holds no designated funds.

The charity holds no restricted funds

The charity holds no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose.

The charity is registered for VAT due to the trading income, and Value Added Tax is recovered on appropriate expenditure.

Notes to the Accounts for the year ended 31 March 2025

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of financial instruments on the charity's financial position.

5 Net surplus before tax in the financial year

	2025	2024
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	1,264	1,463
Pension costs	3,098	2,777

6 The contribution of volunteers

The trustees value the contribution of all volunteers that have assisted in the operation of the charity in the accounting period.

7 Staff costs and emoluments

Salary costs	**2025**	**2024**
	£	**£**
Gross Salaries excluding trustees and key management personnel	231,161	207,879
Employer's operating costs of defined contribution pension schemes	3,098	2,777
Total salaries, wages and related costs	**241,073**	**216,319**

The average number of part time staff employed in the year was	**36**	**21**
The average number of full time staff employed in the year was	**-**	**-**
The estimated full time equivalent number of all staff employed in the year was	**18**	**10**

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	**18**	10
The estimated full time equivalent number of all staff employed as above	**18**	10

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Notes to the Accounts for the year ended 31 March 2025

8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilites and assets associated with the scheme are shown under debtors and creditors.

9 Defined benefit pension scheme

There is no defined benefit operated by the charity

10 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

11 Deferred income - Unrestricted and Designated funds

Current Year	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
National Lottery Community Fund	287	287	-	-
Total	287	287	-	-

	2025	2024
	£	£
These deferrals are included in creditors	-	287

Prior Year	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
National Lottery Community Fund	27,619	27,332	-	287
Total	27,619	27,332	-	287

	2024	2023
	£	£
These deferrals are included in creditors	287	27,619

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of unrestricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the unrestricted funds by the charity .

Notes to the Accounts for the year ended 31 March 2025

12 Intangible Fixed Assets

	2025	2024
	£	£
Trademarks:		
Cost		
At 1 April 2024	270	270
At 31 March 2025	**270**	**270**
Amortisation		
At 1 April 2024	270	270
Provided during the year	-	-
At 31 March 2025	**270**	**270**
Net book value	**-**	**-**

The trademarks owned by the charity have been written off in equal annual instalments over its estimated economic life of 10 years, which equates to amortisation at 10% straight line. These costs have been fully amortised.

13 Tangible fixed assets

Current Year	Land and Buildings	Plant & Machinery		Total
	£	£		£
Cost				
At 1 April 2024	9,400	39,690		49,090
Additions	-	467	-	467
At 31 March 2025	**9,400**	**40,157**		**49,557**
Depreciation				
At 1 April 2024	9,400	33,837		43,237
Charge for the year	-	1,264		1,264
At 31 March 2025	**9,400**	**35,101**		**44,501**
Net book value				
At 31 March 2025	**-**	**5,056**		**5,056**
At 31 March 2024	**-**	**5,853**		**5,853**

14 Stocks & Work in Progress

	2025	2024
	£	£
Stocks before write downs	8,222	10,257
	8,222	10,257

Analysis of the carrying value of stocks and work in progress by activities

	Work in Progress		*Stocks*	
	2025	2024	2025	2024
	£	£	£	£
Activity				
Stocks in retail food outlets	-	-	8,680	4,500
	-	-	8,680	4,500

Notes to the Accounts for the year ended 31 March 2025

15 Debtors

	2025	2024
	£	£
Prepayments and accrued income	1,701	1,852
Other debtors	290	1,299
	1,991	**3,151**

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	3,018	655
Deferred Income - Unrestricted & designated funds	-	287
PAYE, NIC VAT and other taxes	21,605	19,830
	24,623	**20,772**

17 Income and Expenditure account summary

	2025	2024
	£	£
At 1 April 2024	63,204	24,147
Surplus after tax for the year	(1,904)	39,057
At 31 March 2025	**61,300**	**63,204**

18 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2025	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	5,056	-	-	**5,056**
Current Assets	80,865		-	**80,865**
Current Liabilities	(24,621)	-	-	**(24,621)**
	61,300	**-**	**-**	**61,300**

At 1 April 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	5,853	-	-	**5,853**
Current Assets	78,123	-	-	**78,123**
Current Liabilities	(20,773)	-	-	**(20,773)**
	63,203	**-**	**-**	**63,203**

Notes to the Accounts for the year ended 31 March 2025

19 Change in total funds over the year as shown in Note 18 , analysed by individual funds

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
		See Note 20	See Note 0	
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	63,204	(1,904)	**-**	**61,300**
Total unrestricted and designated funds	**63,204**	**(1,904)**	**-**	**61,300**
Total charity funds	**63,204**	**(1,904)**	**-**	**61,300**

20 Analysis of movements in funds over the year as shown in Note 19

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025	2025	2025	2025
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	565,191	(567,095)	-	**(1,904)**
	565,478	**(567,382)**	**-**	**(1,904)**

21 The purposes for which the funds as detailed in note 19 are held by the charity are:-

Unrestricted and designated funds:-	These funds are held for the meeting the objectives of the cl provide reserves for future ctivities, and , subject to charity le free from all restrictions on their use.
Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Restricted funds:-	
The Clothworkers Foundation	This fund represents the grant received from the Clothworkers Foundation for the specific purpose of refurbishing Expia House.

-

22 Ultimate controlling party

The charity is under the control of its legal members.

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

23 Donations, Grants and Legacies

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Donations and gifts from individuals				
Small donations individually less than £1000	402	-	**402**	-
Total donations and gifts from individuals	**402**	**-**	**402**	**-**

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Revenue grants from government and public bodies				
National Lottery Community Fund	3,093	287	**3,380**	60,153
Verne Prison	94	-	**94**	-
Portland Port	650	-	**650**	-
The Clothworkers Foundation	-	-	**-**	-
Dorset County Council	3,000	-	**3,000**	-
Total public sector revenue grants	**6,837**	**287**	**7,124**	**60,153**
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	**7,239**	**287**	**7,526**	**60,177**

24 Income from charitable activities - Trading Activities

Current year

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total funds 2024 £
Primary purpose and ancillary trading				
Café and visits income	556,443	-	**556,443**	501,462
Total Primary purpose and ancillary trading	**556,443**	**-**	**556,443**	**502,062**

Expia Limited

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

25 Total Income from charitable activities

Current year		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total income from charitable trading		556,443	-	**556,443**	502,062
Total from charitable activities	**A2**	**556,443**	**-**	**556,443**	**502,062**

26 Investment income

		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Bank Interest Receivable		549	-	**549**	386
Total investment income	**A4**	**1,509**	**-**	**1,509**	**386**

27 Expenditure on charitable activities - Charitable trading

Current Year		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Cost of goods for primary purpose trading - Including movement in stock		**227,103**	**-**	**227,103**	**202,698**
Costs of ancillary trading to benefit beneficiaries - Including movement in stock for ancillary trading		**2,035**	**-**	**2,035**	**(1,577)**
Gross wages and salaries - charitable trading activities		**231,161**	**-**	**231,161**	**207,879**
Defined contribution pension costs - charitable trading activities		**3,098**	**-**	**3,098**	**2,777**
Reallocated from support costs		**77,596**	**27,332**	**104,928**	**234,862**
Total charitable trading costs	**B2b**	**547,807**	**27,332**	**575,139**	**652,902**

28 Expenditure on charitable activities- Grant funding of activities

Current Year		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Prisoner release grants		150	-	**150**	**-**
Total grantmaking costs	**B2c**	**150**	**-**	**150**	**-**

Expia Limited

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

29 Support costs for charitable activities

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Employee costs not included in direct costs				
Travel and subsistence - staff	236	-	**236**	**691**
Staff uniform	609	-	**609**	**-**
Volunteer costs				
Volunteers' expenses	-	-	**-**	**-**
Premises Expenses				
Rates and water charges	3,017	-	**3,017**	**2,732**
Expia House refurbishment	2,313	287	**2,600**	**27,332**
Administrative overheads				
Telephone, fax and internet	303	-	**303**	**588**
Stationery and printing	731	-	**731**	**734**
Hire of equipment	2,394	-	**2,394**	**1,840**
Software licences and expenses	393	-	**393**	**332**
Advertising and marketing	2,318	-	**2,318**	**532**
Liabilty and contents insurance	4,234	-	**4,234**	**3,691**
Sundry expenses	913	-	**913**	**(446)**
Equipment,repairs,expenses and maintenance	32,578	-	**32,578**	**20,979**
Charitable donations	1,500	-	**1,500**	**950**
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	3,000	-	**3,000**	**3,000**
Consultancy fees	-	-	**-**	**-**
Management fees	26,448	-	**26,448**	**27,232**
Other legal and professional	5,256	-	**5,256**	**8,379**
Financial costs				
Bank charges	6,050	-	**6,050**	**4,801**
Depreciation & Amortisation in total for	1,264	-	**1,264**	**1,463**
Support costs before reallocation	**96,134**	**287**	**96,421**	**104,928**
Less support costs reallocated to specific activities				
To charitable trading costs	(77,596)	(27,332)	**(104,928)**	**(234,862)**
Total support costs - Current Year	**18,538**	**(27,045)**	**(8,507)**	**(129,934)**
				-
The basis of allocation of costs between activities is described under accounting policies				-
				-

Administrative overheads

The basis of allocation of costs between activities is described under accounting policies

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

30 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Independent Examiner's fees	600	-	**600**	**600**
Total Governance costs	**600**	**-**	**600**	**600**

All the expenditure in the prior year was unrestricted.

31 Total Charitable expenditure

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Total charitable trading costs	**B2b**	547,807	27,332	**575,139**	**652,902**
Total grantmaking costs	**B2c**	150	-	**150**	**-**
Total support costs	**B2d**	18,538	(27,045)	**(8,507)**	**(129,934)**
Total Governance costs	**B2e**	600	-	**600**	**600**
Total charitable expenditure	**B2**	**567,095**	**287**	**567,382**	**523,568**

All the expenditure in the prior year was unrestricted.

Prior Year		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2024	2024	2024
		£	£	£
Total charitable trading costs	**B2b**	652,902	-	**652,902**
Total grantmaking costs	**B2c**	-	-	**-**
Total Governance costs	**B2e**	600	-	**600**
Total charitable expenditure	**B2**	**523,568**	**-**	**523,568**

EXPIA LIMITED

England & Wales - Charity number 1162405

Accounts

Company Registration Number - 08092010
08092010
The Charity Registration Number is :- 1162405

Expia Limited

Report and Accounts

31 March 2024

Expia Limited

Report and accounts for the year ended 31 March 2024

Contents

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 31 March 2024

The Trustees present their Report and Accounts for the year ended 31 March 2024, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Expia Limited.

The charity is also known by its operating name, N/A.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1162405.

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The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 31 March 2024

The principal operating address, telephone number, email and web addresses of the charity are:-

Expia House
106 Grove Road, Portland
Dorset, DT5 1DZ

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Sally Birch
Alpheus Durrant
Peter Lewis
Graham Metcalf
Susan Munts
Stephen Butler

The following persons served as Trustees during the year ended 31 March 2024 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

Name	***Appointed***	***Resigned/Retired***
Sally Birch		
Alpheus Durrant		
Graham Metcalf		
Susan Munts		
Stephen Butler		
Geoffrey Horton		***27 June 2023***
Peter Lewis	***27 June 2023***	

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 31 March 2024

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The principal objects of the Charity as set out in the Memorandum and Articles of Association is to promote social inclusion of those who are socially excluded as a result of an individual being a convicted offender starting to make reparation for their crime.

The main activities undertaken in relation to those purposes during the year.

Expia's staff and Board have worked tirelessly this year to ensure the office base and new Jailhouse diner has come to fruition, without affecting the existing café at HMP The Verne and the various prison visits.

We have continued to work with the local prisons and prisoners by supporting their various workshops teaching new skills that can be transferred on their release.

Having a new base has enabled us to expand our work in the successful rehabilitation of offenders.

Expia has worked closely with Community Payback and Probation offering placements to ensure better outcomes for people on probation.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The Directors have given due regard to public benefit when planning the Charity's activities, in accordance the Charity Commission's General Guidance on Public Benefit. The paragraphs below set out our activities, achievements and performance during the year, which are directly related to the objects and purposes for which the Charity exists.

These benefits are directly related to the aims of the charity and are totally compliant with the Charity Commission principles on Public Benefit

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 31 March 2024

The main achievements and performance of the charity during the year.

Opening the diner and our new base has been a success, bringing a new facility and services to one of the island's most deprived communities which had lost all its services and meeting places over the last eight years. A soft opening of the Diner took place in June 2023. This enabled us to train up new staff and ensure the menu and Diner offer was good. Expia has managed to arrange a variety of community events that have been well supported by the local community.

Expia has worked closely with the prisons supporting prisoners by providing tools and equipment in the various prison workshops. The bicycle workshop has been a great success with Expia being able to offer the recycled bikes for sale to the local community at a reduced price. The woodwork shop at HMP the Verne has produced some very good wooden products, including fruit bowls, tables and Garden flower tubs. Expia forged a partnership with the local Stone companies to provide stone and we purchased the saw to enable the Stone workshop to produce quality Portland stone items. These are very popular with locals and visitors alike.

We continue to work with community Payback which is an alternative to custody. Every week the local supervisors of community Payback bring their clients to our farm shop location to undertake general maintenance and clearance of the gardens and public spaces around the gardens. It is a way of helping to create better outcomes for people on probation and improve our communities.

Trustees' Annual Report for the year ended 31 March 2024

The difference the charity's performance during the year has made to the beneficiaries of the charity.

Expia continues to support and employ ex offenders, one of whom has successfully developed his skills and abilities and is now the manager of the Diner.

Most prisoners who are released have someone to collect them but there are some that come out of prison with no one, it can be overwhelming and they generally have a mix of emotions. Relief and anxiety are often a trait for those released and it can be daunting if they have no initial support. We will always go and speak with those that are released and look like they’re not being collected some are wary but find that sitting in the Diner with a free drink and a chat if needed, enables them to collect their thoughts . We have our ex offender staff to talk to newly released prisoners to ascertain if they need any help. We can authorise a free breakfast and drink if they need to wait awhile and the use of the telephone for a call.

We believe it is important to show compassion to those that have served their time and have an immediate impression that people do care about others when they are released. We have had very positive feedback and thanks from individuals that our staff have taken the time to engage with when they are released.

Our staff who have had experience of being in prison are also very supportive of families who arrive to visit incarcerated loved ones sometimes for the first time. They take time to talk through the process of Visits what to consider and what to expect once they get there.

This extra responsibility that has been given to our ex-offenders is also proving to be a good thing for them in their own personal development and understanding how their crimes impacted on their own loved ones.

Expia continues to support the various visits within the 3 prisons, (HMP Guys Marsh. HMP Portland and HMP The Verne) including the family visits where we provide or pay for the food.

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 31 March 2024

The degree to which the achievements and performance during the year have benefited wider society.

The room on the lower ground floor has been promoted as a meeting venue, activity room or buffet area for functions. We have held community meetings regarding the quarrying of local quarries. The concerns of local residents were addressed at a public meeting that was held in the Diner free of charge, to the local community. The Diner has proved very popular with local older residents who enjoy meeting and socialising over a coffee and a cake. We had a very successful quiz night for local residents on a Friday evening that was very well attended and we have been asked to do it again.

At the start of 2024 we started to promote the venue for community use and we have been able to secure some events that have been extremely successful and are new activities for residents to attend. The introduction of a Mother's Day and Halloween event at the Diner was very successful and these type of celebration events will be developed further including Easter and Christmas. We will focus on multigenerational gatherings that can help foster a sense of community and bring people of different ages and backgrounds together encouraging meaningful connections.

We introduced several promotions for residents to encourage social engagements and help support small local groups. An early morning breakfast promotion for residents of the Grove and coffee and cake mornings as trial. We have also opened in the evenings to host community engagement events free of charge. Since promoting the Diner as a community venue we have started to receive enquiries to hold parties and wedding receptions. We have held our first two receptions and the feedback has been extremely positive. We aim to build on this type of activity and include children's parties.

We have introduced affordable children's menu during holidays and weekends to encourage those less affluent to attend the Diner and enjoy everything it has to offer.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The board of trustees actively look to recruit new members to the board from the local community. Once suitable candiates are identified, and express a willingness to serve, they are then trained in the vision and ethos of the charity. The board of trustees as a whole vote on the appointment of new trustees, and there are no third party powers of appointment.

Bankers	Lloyds Bank, 92 ST Mary Street, Weymouth DT4 8PA
Accountants	Taylors Accountants, 23 Whitehill, Puddletown, Dorchester, Dorset DT2 8SB

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 31 March 2024

Financial review

The charity's financial position at the end of the year ended 31 March 2024

The financial position of the charity at 31 March 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	39,057	(381)
Unrestricted Revenue Funds available for the general purposes of the charity	63,204	24,147
Total Funds	63,204	24,147

Financial review of the position at the reporting date, 31 March 2024 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

The Trustees have decided to hold reserves to meet our potential liabilities that may arise on the cessation of the Charity.

Potential redundancy payments for three full time plus part time members of staff and 7 part time members of staff comprising one weeks pay for each full year of employment: £10,000.

An average months payments (in arrears) to suppliers: £8,000.

One quarters VAT Liability: £16,000.

Contract risk for contracts that have full term payment required should early termination be required: £2,000

The total required reserves are therefore £36,000. The directors are pleased to report that the reserves held at 31 March 2024 exceeded this target.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Employment of disabled persons

It is the company’s policy to give employment to disabled persons wherever practicable.

Details of The Independent Examiner

Grant Taylor FCA

Member of The Institute of Chartered Accountants in England and Wales

23 Whitehill
Puddletown
Dorchester
Dorset
DT2 8SB

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 31 March 2024

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 31 March 2024

Method of preparation of accounts - Small company provisions

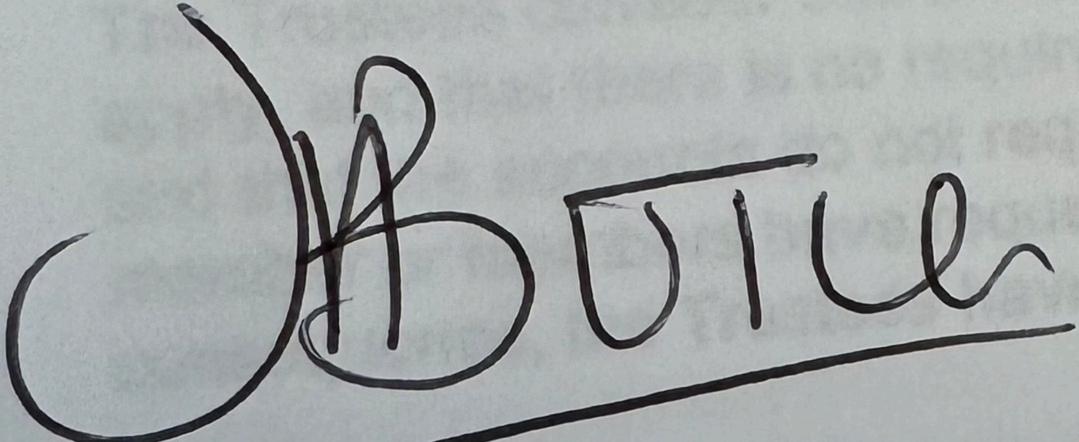
The financial statements are set out on pages 13 to 30.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 22 July 2024.

STEPHEN BUTLER
Director and Trustee



Expia Limited

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2024

I report to the Trustees on my examination of the financial statements of the charitable company on pages 13 to 30 for the year ended 31 March 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 18.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 9, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

a) examine the financial statements of the charity under Section 145 of the Act;

b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 March 2024 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of The Institute of Chartered Accountants in England and Wales;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-

Grant Taylor FCA - Independent Examiner

Member of The Institute of Chartered Accountants in England and Wales

23 Whitehill
Puddletown
Dorchester
Dorset
DT2 8SB

This report was signed on 22 July 2024

Expia Limited - Statement of Financial Activities for the year ended 31 March 2024

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2024, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	32,845	27,332	**60,177**	192,709
Charitable activities	A2	502,062	-	**502,062**	224,650
Investments	A4	386	-	**386**	1
Total income	**A**	**535,293**	**27,332**	**562,625**	**417,360**
Expenditure on:					
Charitable activities	B2	496,236	27,332	**523,568**	417,741
Total expenditure	**B**	**496,236**	**27,332**	**523,568**	**417,741**
Net income for the year		**39,057**	**-**	**39,057**	**(381)**
Net income after transfers	**A-B-C**	**39,057**	**-**	**39,057**	**(381)**
Net movement in funds		**39,057**	**-**	**39,057**	**(381)**
Reconciliation of funds:-	**E**				
Total funds brought forward		24,147	-	**24,147**	24,526
Total funds carried forward		**63,204**	**-**	**63,204**	**24,145**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 18 to 30 form an integral part of these accounts.

All activities derive from continuing operations

The notes attached on pages 18 to 30 form an integral part of these accounts.

Expia Limited - Statement of Financial Activities for the year ended 31 March 2024

Expia Limited - Resources applied in the year ended 31 March 2024 towards fixed assets for Charity use:-

	2024	2023
	£	£
Funds generated in the year as detailed in the SOFA	39,057	(381)
Resources applied on functional fixed assets	(2,541)	-
Other applications of funds	-	-
Net resources available to fund charitable activities	**36,516**	**(381)**

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 18 to 30 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2024

Revenue accumulated funds

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Last year Total Funds 2023
	£	£	£	£
Accumulated funds brought forward	24,147	-	24,147	**24,526**
Recognised gains and losses before transfers	39,057	-	39,057	(381)
	63,204	**-**	**63,204**	**24,145**
Closing revenue funds	**63,204**	**-**	**63,204**	**24,145**

Summary of funds	Unrestricted and Designated funds 2024	Restricted Funds 2024	Total Funds 2024	Last Year Total Funds 2023
	£	£	£	£
Revenue accumulated funds	63,204	-	**63,204**	24,145

The notes attached on pages 18 to 30 form an integral part of these accounts.

Expia Limited - Statement of Financial Activities for the year ended 31 March 2024

Expia Limited
Income and Expenditure Account for the year ended 31 March 2024 as required by the Companies Act 2006

	2024	2023
	£	£
Income		
Income from operations	562,239	417,359
Investment income		
Interest receivable	386	1
Gross income in the year before exceptional items	**562,625**	**417,360**
Gross income in the year including exceptional items	**562,625**	**417,360**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	521,505	415,947
Depreciation and amortisation	1,463	1,194
Governance costs	600	600
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	**523,568**	**417,741**
Net income before tax in the financial year	**39,057**	**(381)**
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**39,057**	**(381)**
Retained surplus for the financial year	**39,057**	**(381)**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 18 to 30 form an integral part of these accounts.

Expia Limited - Balance Sheet as at 31 March 2024

	Note	SORP Ref		2024		2023
				£		£
Fixed assets		A				
Tangible assets	13	A2		5,854		4,776
Current assets		B				
Stocks		B1	10,257		8,680	
Debtors	15	B2	3,151		1,497	
Cash at bank and in hand		B4	64,715		40,274	
Total current assets			78,123		50,451	
Creditors: amounts falling due within one year	16	C1	(20,773)		(31,080)	
Net current assets				57,350		19,371
The total net assets of the charity				**63,204**		**24,147**

The total net assets of the charity are funded by the funds of the charity, as follows:-

	Note	SORP Ref		2024		2023
Restricted funds						
Unrestricted Funds						
Unrestricted Revenue Funds	19	D3	63,204		24,147	
				63,204		24,147
Designated Funds						
Total charity funds				**63,204**		**24,147**

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 12.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

STEPHEN BUTLER

Trustee

Approved by the board of trustees on 22 July 2024

The notes attached on pages 18 to 30 form an integral part of these accounts.

Expia Limited

Notes to the Accounts for the year ended 31 March 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 December 2023, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainites about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Expia Limited

Notes to the Accounts for the year ended 31 March 2024

Policies relating to categories of income and income recognition.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned,and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock.When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in *'legacies and donations'*. Goods donated for resale are included in *'Income from other trading activities'*

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received,(provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Policies relating to expenditure on goods and services provided to the charity.

Policies relating to assets, liabilities and provisions and other matters.

Intangible assets

The trademarks owned by the charity have been written off in equal annual instalments over its estimated economic life of 10 years, which equates to amortisation at 10% straight line. These costs have been fully amortised.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.
.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	20	% straight line
Plant and machinery	20	% straight line
Motor vehicles	25	% straight line

A regular annual review of the likelihood of asset impairment is undertaken.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors
Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors 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 and provisions are normally recognised after allowing for any trade discounts due.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Expia House, the registered office of the charity has been leased to the charity for a period of 10 years, from the Ministry of Justice. No rent is payable in respect of the lease, but the charity make a contributions of £5,000 towards services annually.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The charity holds no designated funds.

The charity holds no restricted funds

The charity holds no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose.

The charity is registered for VAT due to the trading income, and Value Added Tax is recovered on appropriate expenditure.

Notes to the Accounts for the year ended 31 March 2024

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of financial instruments on the charity's financial position.

5 Net surplus before tax in the financial year

	2024	2023
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	1,463	1,194
Pension costs	2,777	1,079

6 The contribution of volunteers

The trustees value the contribution of all volunteers that have assisted in the operation of the charity in the accounting period.

7 Staff costs and emoluments

Salary costs	**2024**	**2023**
	£	**£**
Gross Salaries excluding trustees and key management personnel	207,879	90,899
Employer's operating costs of defined contribution pension schemes	2,777	1,079
Total salaries, wages and related costs	**216,319**	**91,978**

The average number of part time staff employed in the year was	**36**	**21**
The average number of full time staff employed in the year was	**-**	**-**
The estimated full time equivalent number of all staff employed in the year was	**18**	**10**

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	**18**	10
The estimated full time equivalent number of all staff employed as above	**18**	10

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Notes to the Accounts for the year ended 31 March 2024

8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilites and assets associated with the scheme are shown under debtors and creditors.

9 Defined benefit pension scheme

There is no defined benefit operated by the charity

10 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

11 Deferred income - Unrestricted and Designated funds

Current Year	**Opening Deferrals**	**Released from prior years**	**Received less released in year**	**Deferred at year end**
	£	**£**	**£**	**£**
National Lottery Community Fund	27,619	27,332	-	287
Total	27,619	27,332	-	287

	2024	**2023**
	£	**£**
These deferrals are included in creditors	287	27,619

Prior Year	**Opening Deferrals**	**Released from prior years**	**Received less released in year**	**Deferred at year end**
	£	**£**	**£**	**£**
National Lottery Community Fund	37,339	9,720	-	27,619
Total	37,339	9,720	-	287

	2023	**2022**
	£	**£**
These deferrals are included in creditors	287	27,619

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of unrestricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the unrestricted funds by the charity .

Notes to the Accounts for the year ended 31 March 2024

12 Intangible Fixed Assets

	2024	2023
	£	£
Trademarks:		
Cost		
At 1 April 2023	270	270
At 31 March 2024	**270**	**270**
Amortisation		
At 1 April 2023	270	270
Provided during the year	-	-
At 31 March 2024	**270**	**270**
Net book value	**-**	**-**

The trademarks owned by the charity have been written off in equal annual instalments over its estimated economic life of 10 years, which equates to amortisation at 10% straight line. These costs have been fully amortised.

13 Tangible fixed assets

Current Year	Land and Buildings	Plant & Machinery		Total
	£	£		£
Cost				
At 1 April 2023	9,400	37,150		46,550
Additions	-	2,541	-	2,541
At 31 March 2024	**9,400**	**39,691**		**49,091**
Depreciation				
At 1 April 2023	9,400	32,374		41,774
Charge for the year	-	1,463		1,463
At 31 March 2024	**9,400**	**33,837**		**43,237**
Net book value				
At 31 March 2024	**-**	**5,854**		**5,854**
At 31 March 2023	**-**	**4,776**		**4,776**

14 Stocks & Work in Progress

	2024	2023
	£	£
Stocks before write downs	10,257	8,680
	10,257	8,680

Analysis of the carrying value of stocks and work in progress by activities

	Work in Progress		*Stocks*	
	2024	2023	2024	2023
	£	£	£	£
Activity				
Stocks in retail food outlets	-	-	8,680	4,500
	-	-	8,680	4,500

Expia Limited

Notes to the Accounts for the year ended 31 March 2024

15 Debtors

	2024	2023
	£	£
Prepayments and accrued income	1,852	1,097
Other debtors	1,299	400
	3,151	**1,497**

16 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	655	342
Deferred Income - Unrestricted & designated funds	287	27,619
PAYE, NIC VAT and other taxes	19,830	3,120
	20,772	**31,081**

17 Income and Expenditure account summary

	2024	2023
	£	£
At 1 April 2023	24,145	24,526
Surplus after tax for the year	39,057	(381)
At 31 March 2024	**63,202**	**24,145**

18 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	5,854	-	-	**5,854**
Current Assets	78,123		-	**78,123**
Current Liabilities	(20,773)	-	-	**(20,773)**
	63,204	**-**	**-**	**63,204**

At 1 April 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	4,776	-	-	**4,776**
Current Assets	50,451	-	-	**50,451**
Current Liabilities	(31,080)	-	-	**(31,080)**
	24,147	**-**	**-**	**24,147**

Notes to the Accounts for the year ended 31 March 2024

19 Change in total funds over the year as shown in Note 18 , analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
		See Note 20	See Note 0	
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	24,147	39,057	**-**	**63,204**
Total unrestricted and designated funds	**24,147**	**39,057**	**-**	**63,204**
Total charity funds	**24,147**	**39,057**	**-**	**63,204**

20 Analysis of movements in funds over the year as shown in Note 19

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	535,293	(496,236)	-	**39,057**
	562,625	**(523,568)**	**-**	**39,057**

21 The purposes for which the funds as detailed in note 19 are held by the charity are:-

Unrestricted and designated funds:-	These funds are held for the meeting the objectives of the cl provide reserves for future ctivities, and , subject to charity le free from all restrictions on their use.
Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Restricted funds:-	
The Clothworkers Foundation	This fund represents the grant received from the Clothworkers Foundation for the specific purpose of refurbishing Expia House.
	-

22 Ultimate controlling party

The charity is under the control of its legal members.

Expia Limited

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

23 Donations, Grants and Legacies

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Revenue grants from government and public bodies					
National Lottery Community Fund		-	27,332	**27,332**	114,970
Main Grants		20,150	-	**20,150**	-
Main Grants		12,671	-	**12,671**	-
The Clothworkers Foundation		-	-	**-**	40,000
Dorset County Council		-	-	**-**	37,739
Total public sector revenue grants		**32,821**	**27,332**	**60,153**	**192,709**
Total Donations, Grants and Legacies					
Total Donations, Grants and Legacies	**A1**	**32,845**	**27,332**	**60,177**	**192,709**

24 Income from charitable activities - Trading Activities

Current year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total funds
	2024	2024	2024	2023
	£	£	£	£
Primary purpose and ancillary trading				
Café and visits income	501,462	-	**501,462**	224,650
Total Primary purpose and ancillary trading	**502,062**	**-**	**502,062**	**224,650**

Expia Limited

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

25 Total Income from charitable activities

Current year		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total income from charitable trading		502,062	-	**502,062**	224,650
Total from charitable activities	**A2**	**502,062**	**-**	**502,062**	**224,650**

26 Investment income

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Bank Interest Receivable		386	-	**386**	1
Total investment income	**A4**	**386**	**-**	**386**	**1**

27 Expenditure on charitable activities - Charitable trading

Current Year		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Cost of goods for primary purpose trading - Including movement in stock		**202,698**	**-**	**202,698**	**94,481**
Costs of ancillary trading to benefit beneficiaries - Including movement in stock for ancillary trading		**(1,577)**	**-**	**(1,577)**	**(4,180)**
Gross wages and salaries - charitable trading activities		**207,879**	**-**	**207,879**	**90,899**
Defined contribution pension costs - charitable trading activities		**2,777**	**-**	**2,777**	**1,079**
Reallocated from support costs		**77,596**	**27,332**	**104,928**	**234,862**
Total charitable trading costs	**B2b**	**495,636**	**27,332**	**522,968**	**417,141**

28 Expenditure on charitable activities- Grant funding of activities

Current Year		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Prisoner release grants		-	-	-	-
Total grantmaking costs	**B2c**	**-**	**-**	**-**	**-**

Expia Limited

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

29 Support costs for charitable activities

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Employee costs not included in direct costs				
Travel and subsistence - staff	691	-	**691**	**240**
Staff uniform	-	-	**-**	**448**
Volunteer costs				
Volunteers' expenses	-	-	**-**	**319**
Premises Expenses				
Rates and water charges	2,732	-	**2,732**	**892**
Expia House refurbishment	-	27,332	**27,332**	**192,709**
Administrative overheads				
Telephone, fax and internet	588	-	**588**	**618**
Stationery and printing	734	-	**734**	**556**
Hire of equipment	1,840	-	**1,840**	**960**
Software licences and expenses	332	-	**332**	**-**
Advertising and marketing	532	-	**532**	**145**
Liabilty and contents insurance	3,691	-	**3,691**	**2,152**
Sundry expenses	(446)	-	**(446)**	**169**
Equipment,repairs,expenses and maintenance	20,979	-	**20,979**	**6,111**
Charitable donations	950	-	**950**	**200**
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	3,000	-	**3,000**	**1,900**
Consultancy fees	-	-	**-**	**1,504**
Management fees	27,232	-	**27,232**	**20,748**
Other legal and professional	8,379	-	**8,379**	**787**
Financial costs				
Bank charges	4,801	-	**4,801**	**3,210**
Depreciation & Amortisation in total for	1,463	-	**1,463**	**1,194**
Support costs before reallocation	**77,596**	**27,332**	**104,928**	**234,862**
Less support costs reallocated to specific activities				
To charitable trading costs	(77,596)	(27,332)	**(104,928)**	**(234,862)**
Total support costs - Current Year	-	-	-	-
				-
The basis of allocation of costs between activities is described under accounting policies				-
				-

Administrative overheads

The basis of allocation of costs between activities is described under accounting policies

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

30 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Independent Examiner's fees	600	-	**600**	**600**
Total Governance costs	**600**	**-**	**600**	**600**

All the expenditure in the prior year was unrestricted.

31 Total Charitable expenditure

Current Year		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total charitable trading costs	**B2b**	495,636	27,332	**522,968**	**417,141**
Total grantmaking costs	**B2c**	-	-	**-**	**-**
Total support costs	**B2d**	-	-	**-**	**-**
Total Governance costs	**B2e**	600	-	**600**	**600**
Total charitable expenditure	**B2**	**496,236**	**27,332**	**523,568**	**417,741**

All the expenditure in the prior year was unrestricted.

Prior Year		Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Total charitable trading costs	**B2b**	417,141	-	**417,141**
Total grantmaking costs	**B2c**	-	-	**-**
Total Governance costs	**B2e**	600	-	**600**
Total charitable expenditure	**B2**	**417,741**	**-**	**417,741**

EXPIA LIMITED

England & Wales - Charity number 1162405

Accounts

Company Registration Number - 08092010

The Charity Registration Number is :-   1162405

Expia Limited

Report and Accounts

31 March 2023

Chartered Accountants and Business Advisers
01305 848779
www.taylorsaccountants.co.uk

Expia Limited

Report and accounts for the period ended 31 March 2023

Contents

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the period from 1 July 2022 to 31 March 2023

The Trustees present their Report and Accounts for the period ended 31 March 2023, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Expia Limited.

The charity is also known by its operating name, N/A.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1162405.

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The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the period from 1 July 2022 to 31 March 2023

The principal operating address, telephone number, email and web addresses of the charity are:-

Expia House
106 Grove Road, Portland
Dorset, DT5 1DZ

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Sally Birch
Alpheus Durrant
Peter Lewis (appointed 27 June 2023)
Graham Metcalf
Susan Munts
Stephen Butler

The following persons served as Trustees during the period ended 31 March 2023 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

Name	***Appointed***	***Resigned/Retired***
Sally Birch		
Alpheus Durrant		
Graham Metcalf		
Susan Munts		
Stephen Butler		
Geoffrey Horton		***27 June 2023***

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The principal objects of the Charity as set out in the Memorandum and Articles of Association is to promote social inclusion of those who are socially excluded as a result of an individual being a convicted offender starting to make reparation for their crime.

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the period from 1 July 2022 to 31 March 2023

The main activities undertaken in relation to those purposes during the period.

It was a busy time for the charity. We still work closely with the local prisons offering day work to ROTL prisoners from HMP Portland.

We have continued to employ ex-offenders on their release from prison and we have also given voluntary work to other ex-offenders who have now gone on to find full time paid work.

We have worked closely with the probation services offering horticultural work for those offenders doing community payback.

The prison workshops continue to make goods from upcycled materials that we sell from the farm shops and cafes.

The main activities undertaken during the period to further the charity's purpose for the public benefit.

The Directors have given due regard to public benefit when planning the Charity's activities, in accordance the Charity Commission's General Guidance on Public Benefit. The paragraphs below set out our activities, achievements and performance during the year, which are directly related to the objects and purposes for which the Charity exists.

These benefits are directly related to the aims of the charity and are totally compliant with the Charity Commission principles on Public Benefit

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the period from 1 July 2022 to 31 March 2023

The main achievements and performance of the charity during the period.

We have continued to develop the work of the Charity and have now managed to get a new head office, Expia House along with a new café (Jailhouse Diner) that is situated opposite HMP Portland/YOI. This means we will be able to get more prisoners out on day release in the diner. Successful funding bids to National Lottery Community Fund and the Clothworkers Foundation bought the dream to fruition.

The new building is situated in one of the island’s areas of deprivation so the facilities here will support a community that has lost most of its shops and services. The building also provides a base for prisoner families visiting the jail three times a week. The new prisons family liaison is PACT and we are also offering them a base in our building. The property is leased form the MoJ for a 10-year period.

The response for the new project has been really positive and appreciated by local residents, prisoner families and prison staff as well as visitors to Portland.

We are developing a partnership with a company that work via the Job Centre offering training for long term unemployed. They will provide the courses for Portland residents here at Expia House.

The prison visits continue to go well at both Portland and Guys, and we support two prisoners at each visits working with us in the kitchen.

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the period from 1 July 2022 to 31 March 2023

The difference the charity's performance during the period has made to the beneficiaries of the charity.

The new Governor at HMP Portland has committed to continuing to provide ROTL prisoners moving forward. We will be able to offer more opportunities at the diner and the farm shop/gardens.

We are pleased to say that we still have ex-offenders working with us. One is in his second year and doing very well in the development of his career and skills. We have assisted another ex-offender who has relocated by providing him with full time work and helping him to find a place of his own to rent privately.

Although we are unable to have ROTL prisoners from HMP The Verne we have supported various projects inside the jail including stone masonry workshops which also offer new skills which can be used on release.

It is important to recognise that although we do not have ROTL working with us at this stage we must continue to support the education and skills of offenders by providing work experience at:

•Prison visits (this gives prisoners the opportunity to interact with people external to the prison system, enhances customer service skills, embeds honesty and integrity as they are dealing with stock and cash payments and allows prisoners a feeling of worth whilst in prison)

•The workshops producing goods for the charity to sell and reinvest in our aims and objectives (this gives the prisoners the opportunity to learn new manual skills leading to qualifications)

The degree to which the achievements and performance during the period have benefited wider society.

We have continued to offer value for money at all our outlets. We have held community events, and encourage local residents to utilise our faciities at every opportunity.

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the period from 1 July 2022 to 31 March 2023

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The board of trustees actively look to recruit new members to the board from the local community. Once suitable candiates are identified, and express a willingness to serve, they are then trained in the vision and ethos of the charity. The board of trustees as a whole vote on the appointment of new trustees, and there are no third party powers of appointment.

Bankers	Lloyds Bank, 92 ST Mary Street, Weymouth DT4 8PA
Accountants	Taylors Accountants, 23 Whitehill, Puddletown, Dorchester, Dorset DT2 8SB

Financial review

The charity's financial position at the end of the period ended 31 March 2023

The financial position of the charity at 31 March 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income	(381)	(2,523)
Unrestricted Revenue Funds available for the general purposes of the charity	24,147	24,526
Total Funds	24,147	24,526

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the period from 1 July 2022 to 31 March 2023

Financial review of the position at the reporting date, 31 March 2023 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

The Trustees have decided to hold reserves to meet our potential liabilities that may arise on the cessation of the Charity.

Potential redundancy payments for three full time plus part time members of staff comprising one weeks pay for each full year of employment £3,500.

An average months payments (in arrears) to suppliers £8,000.

One quarters VAT Liability £12,000.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Employment of disabled persons

It is the company's policy to give employment to disabled persons wherever practicable.

Details of The Independent Examiner

Grant Taylor FCA

Member of The Institute of Chartered Accountants in England and Wales

23 Whitehill

Puddletown

Dorchester

Dorset

DT2 8SB

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the period from 1 July 2022 to 31 March 2023

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the period from 1 July 2022 to 31 March 2023

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 12 to 28.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 12 October 2023.

SALLY BIRCH
Director and Trustee

Expia Limited

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the period ended 31 March 2023

I report to the Trustees on my examination of the financial statements of the charitable company on pages 12 to 28 for the period ended 31 March 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 16.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 7, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

a) examine the financial statements of the charity under Section 145 of the Act;

b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Expia Limited

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the period ended 31 March 2023 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of The Institute of Chartered Accountants in England and Wales;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-

Grant Taylor FCA - Independent Examiner

Member of The Institute of Chartered Accountants in England and Wales

23 Whitehill
Puddletown
Dorchester
Dorset
DT2 8SB

This report was signed on 12 October 2023

Expia Limited - Statement of Financial Activities for the period ended 31 March 2023

Statement of Financial Activities (including the Income and Expenditure Account for the period from 1 July 2022 to 31 March 2023, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	152,709	40,000	**192,709**	18,299
Charitable activities	A2	224,650	-	**224,650**	231,752
Investments	A4	1	-	**1**	-
Total income	**A**	**377,360**	**40,000**	**417,360**	**250,051**
Expenditure on:					
Charitable activities	B2	377,741	40,000	**417,741**	252,574
Total expenditure	**B**	**377,741**	**40,000**	**417,741**	**252,574**
Net income for the year		**(381)**	**-**	**(381)**	**(2,523)**
Net income after transfers	**A-B-C**	**(381)**	**-**	**(381)**	**(2,523)**
Net movement in funds		**(381)**	**-**	**(381)**	**(2,523)**
Reconciliation of funds:-	**E**				
Total funds brought forward		24,526	-	**24,526**	27,050
Total funds carried forward		**24,145**	**-**	**24,145**	**24,527**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 16 to 28 form an integral part of these accounts.

All activities derive from continuing operations

The notes attached on pages 16 to 28 form an integral part of these accounts.

Expia Limited - Statement of Financial Activities for the period ended 31 March 2023

Expia Limited - Resources applied in the period ended 31 March 2023 towards fixed assets for Charity use:-

	2023	2022
	£	£
Funds generated in the year as detailed in the SOFA	(381)	(2,523)
Resources applied on functional fixed assets	-	(408)
Other applications of funds	-	-
Net resources available to fund charitable activities	**(381)**	**(2,931)**

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 16 to 28 form an integral part of these accounts.

Movements in revenue and capital funds for the period from 1 July 2022 to 31 March 2023

Revenue accumulated funds

	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Last year Total Funds 2022
	£	£	£	£
Accumulated funds brought forward	24,526	-	24,526	**27,050**
Recognised gains and losses before transfers	(381)	-	(381)	(2,523)
	24,145	**-**	**24,145**	**24,527**
Closing revenue funds	**24,145**	**-**	**24,145**	**24,527**

Summary of funds	Unrestricted and Designated funds 2023	Restricted Funds 2023	Total Funds 2023	Last Year Total Funds 2022
	£	£	£	£
Revenue accumulated funds	24,145	-	**24,145**	24,527

The notes attached on pages 16 to 28 form an integral part of these accounts.

Expia Limited - Statement of Financial Activities for the period ended 31 March 2023

Expia Limited
Income and Expenditure Account for the period from 1 July 2022 to 31 March 2023 as required by the Companies Act 2006

	2023	2022
	£	£
Income		
Income from operations	417,359	250,051
Investment income		
Interest receivable	1	-
Gross income in the period before exceptional items	**417,360**	**250,051**
Gross income in the period including exceptional items	**417,360**	**250,051**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	415,947	248,681
Depreciation and amortisation	1,194	3,393
Governance costs	600	500
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the period	**417,741**	**252,574**
Net income before tax in the financial year	**(381)**	**(2,523)**
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**(381)**	**(2,523)**
Retained surplus for the financial year	**(381)**	**(2,523)**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 16 to 28 form an integral part of these accounts.

Expia Limited - Balance Sheet as at 31 March 2023

	Note	SORP Ref		2023		2022
				£		£
Fixed assets		A				
Tangible assets	13	A2		4,774		5,968
Current assets		B				
Stocks		B1	8,680		4,500	
Debtors	15	B2	1,497		-	
Cash at bank and in hand		B4	40,274		67,394	
Total current assets			50,451		71,894	
Creditors: amounts falling due within one year	16	C1	(31,080)		(53,336)	
Net current assets				19,371		18,558
The total net assets of the charity				**24,145**		**24,526**

The total net assets of the charity are funded by the funds of the charity, as follows:-

	Note	SORP Ref		2023		2022
Restricted funds						
Unrestricted Funds						
Unrestricted Revenue Funds	19	D3	24,145		24,526	
				24,145		24,526
Designated Funds						
Total charity funds				**24,145**		**24,526**

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

SALLY BIRCH

Trustee

Approved by the board of trustees on 12 October 2023

The notes attached on pages 16 to 28 form an integral part of these accounts.

Expia Limited

Notes to the Accounts for the period from 1 July 2022 to 31 March 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 December 2023, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainites about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Notes to the Accounts for the period from 1 July 2022 to 31 March 2023

Policies relating to categories of income and income recognition.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned,and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock.When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in *'legacies and donations'*. Goods donated for resale are included in *'Income from other trading activities'*

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received,(provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Policies relating to expenditure on goods and services provided to the charity.

Policies relating to assets, liabilities and provisions and other matters.

Intangible assets

The trademarks owned by the charity have been written off in equal annual instalments over its estimated economic life of 10 years, which equates to amortisation at 10% straight line. These costs have been fully amortised.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.
.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	20	% straight line
Plant and machinery	20	% straight line
Motor vehicles	25	% straight line

A regular annual review of the likelihood of asset impairment is undertaken.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors
Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors 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 and provisions are normally recognised after allowing for any trade discounts due.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Expia House, the registered office of the charity has been leased to the charity for a period of 10 years, from the Ministry of Justice. No rent is payable in respect of the lease, but the charity make a contributions of £5,000 towards services annually.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The charity holds no designated funds.

The charity holds no restricted funds

The charity holds no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose.

The charity is registered for VAT due to the trading income, and Value Added Tax is recovered on appropriate expenditure.

Notes to the Accounts for the period from 1 July 2022 to 31 March 2023

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of financial instruments on the charity's financial position.

5 Net surplus before tax in the financial year

	2023	2022
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	1,194	3,393
Pension costs	1,079	1,286

6 The contribution of volunteers

The trustees value the contribution of all volunteers that have assisted in the operation of the charity in the accounting period.

7 Staff costs and emoluments

Salary costs	**2023**	**2022**
	£	**£**
Gross Salaries excluding trustees and key management personnel	90,899	117,228
Employer's operating costs of defined contribution pension schemes	1,079	1,286
Total salaries, wages and related costs	**91,978**	**118,514**

The average number of part time staff employed in the period was	**21**	**19**
The average number of full time staff employed in the period was	**-**	**1**
The estimated full time equivalent number of all staff employed in the period was	**10**	**10**

The estimated equivalent number of full time staff deployed in different activities in the period was:-

Engaged on charitable activities	**10**	10
The estimated full time equivalent number of all staff employed as above	**10**	10

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior period.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Expia Limited

Notes to the Accounts for the period from 1 July 2022 to 31 March 2023

8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilites and assets associated with the scheme are shown under debtors and creditors.

9 Defined benefit pension scheme

There is no defined benefit operated by the charity

10 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

11 Deferred income - Unrestricted and Designated funds

Current Year	**Opening Deferrals**	**Released from prior years**	**Received less released in period**	**Deferred at year end**
	£	**£**	**£**	**£**
National Lottery Community Fund	37,739	10,120	-	27,619
Total	37,739	10,120	-	27,619

	2023	**2022**
	£	**£**
These deferrals are included in creditors	27,619	37,739

Prior Year	**Opening Deferrals**	**Released from prior years**	**Received less released in period**	**Deferred at year end**
	£	**£**	**£**	**£**
National Lottery Community Fund	-	-	37,739	37,739
Total	-	-	37,739	37,739

	2022	**2021**
	£	**£**
These deferrals are included in creditors	37,739	-

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of unrestricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the unrestricted funds by the charity .

Expia Limited

Notes to the Accounts for the period from 1 July 2022 to 31 March 2023

12 Intangible Fixed Assets

	2023	2022
	£	£
Trademarks:		
Cost		
At 1 July 2022	270	270
At 31 March 2023	**270**	**270**
Amortisation		
At 1 July 2022	270	243
Provided during the period	-	27
At 31 March 2023	**270**	**270**
Net book value	**-**	**-**

The trademarks owned by the charity have been written off in equal annual instalments over its estimated economic life of 10 years, which equates to amortisation at 10% straight line. These costs have been fully amortised.

13 Tangible fixed assets

Current Year	Land and Buildings	Plant & Machinery	Total
	£	£	£
Cost			
At 1 July 2022	9,400	37,150	46,550
At 31 March 2023	**9,400**	**37,150**	**46,550**
Depreciation			
At 1 July 2022	9,400	31,182	40,582
Charge for the period	-	1,194	1,194
At 31 March 2023	**9,400**	**32,376**	**41,776**
Net book value			
At 31 March 2023	**-**	**4,774**	**4,774**
At 30 June 2022	**-**	**5,968**	**5,968**

14 Stocks & Work in Progress

	2023	2022
	£	£
Stocks before write downs	8,680	4,500
	8,680	4,500

Analysis of the carrying value of stocks and work in progress by activities

	Work in Progress		*Stocks*	
	2023	**2022**	**2023**	**2022**
	£	**£**	**£**	**£**
Activity				
Stocks in retail food outlets	-	-	8,680	4,500
	-	-	8,680	4,500

Expia Limited

Notes to the Accounts for the period from 1 July 2022 to 31 March 2023

15 Debtors

	2023	2022
	£	£
Prepayments and accrued income	1,097	-
Other debtors	400	-
	1,497	**-**

16 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	340	5,472
Deferred Income - Unrestricted & designated funds	27,619	37,739
PAYE, NIC VAT and other taxes	3,120	10,125
	31,079	**53,336**

17 Income and Expenditure account summary

	2023	2022
	£	£
At 1 July 2022	24,527	27,050
Surplus after tax for the year	(381)	(2,523)
At 31 March 2023	**24,146**	**24,527**

18 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	4,774	-	-	**4,774**
Current Assets	50,451		-	**50,451**
Current Liabilities	(31,080)	-	-	**(31,080)**
	24,145	**-**	**-**	**24,145**

At 1 July 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	5,968	-	-	**5,968**
Current Assets	71,894	-	-	**71,894**
Current Liabilities	(53,336)	-	-	**(53,336)**
	24,526	**-**	**-**	**24,526**

Notes to the Accounts for the period from 1 July 2022 to 31 March 2023

19 Change in total funds over the period as shown in Note 18 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
		See Note 20	See Note 0	
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	24,526	(381)	-	**24,145**
Total unrestricted and designated funds	**24,526**	**(381)**	**-**	**24,145**
Total charity funds	**24,526**	**(381)**	**-**	**24,145**

20 Analysis of movements in funds over the period as shown in Note 19

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	377,360	(377,741)	-	**(381)**
Restricted funds:-				
The Clothworkers foundation	40,000	(40,000)	-	**-**
	417,360	**(417,741)**	**-**	**(381)**

21 The purposes for which the funds as detailed in note 19 are held by the charity are:-

Unrestricted and designated funds:-	These funds are held for the meeting the objectives of the cl provide reserves for future ctivities, and , subject to charity le free from all restrictions on their use.
Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Restricted funds:-	
The Clothworkers Foundation	This fund represents the grant received from the Clothworkers Foundation for the specific purpose of refurbishing Expia House.
-	

22 Ultimate controlling party

The charity is under the control of its legal members.

Expia Limited

Detailed analysis of income and expenditure for the period from 1 July 2022 to 31 March 2023 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

23 Donations, Grants and Legacies

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Revenue grants from government and public bodies					
Small grants individually less than £1000		-	-	**-**	593
National Lottery Awards for All		-	-	**-**	7,670
National Lottery Community Fund		114,970	-	**114,970**	-
The Clothworkers Foundation		-	40,000	**40,000**	-
Dorset County Council		37,739	-	**37,739**	7,536
Portland Community Partnership		-	-	**-**	2,500
Total public sector revenue grants		**152,709**	**40,000**	**192,709**	**18,299**
Total Donations, Grants and Legacies					
Total Donations, Grants and Legacies	**A1**	**152,709**	**40,000**	**192,709**	**18,299**

24 Income from charitable activities - Trading Activities

Current year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total funds
	2023	2023	2023	2022
	£	£	£	£
Primary purpose and ancillary trading				
Café and visits income	224,650	-	**224,650**	231,752
Total Primary purpose and ancillary trading	**224,650**	**-**	**224,650**	**231,752**

Expia Limited

Detailed analysis of income and expenditure for the period from 1 July 2022 to 31 March 2023 as required by the SORP 2015

25 Total Income from charitable activities

Current year		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total income from charitable trading		224,650	-	**224,650**	231,752
Total from charitable activities	**A2**	**224,650**	**-**	**224,650**	**231,752**

26 Investment income

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Bank Interest Receivable		1	-	**1**	-
Total investment income	**A4**	**1**	**-**	**1**	**-**

27 Expenditure on charitable activities - Charitable trading

Current Year		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Cost of goods for primary purpose trading - Including movement in stock		**94,481**	**-**	**94,481**	**85,503**
Costs of ancillary trading to benefit beneficiaries - Including movement in stock for ancillary trading		**(4,180)**	**-**	**(4,180)**	**(2,350)**
Gross wages and salaries - charitable trading activities		**90,899**	**-**	**90,899**	**117,228**
Defined contribution pension costs - charitable trading activities		**1,079**	**-**	**1,079**	**1,286**
Reallocated from support costs		**194,862**	**40,000**	**234,862**	**50,207**
Total charitable trading costs	**B2b**	**377,141**	**40,000**	**417,141**	**251,874**

28 Expenditure on charitable activities- Grant funding of activities

Current Year		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Prisoner release grants		-	-	**-**	**200**
Total grantmaking costs	**B2c**	**-**	**-**	**-**	**200**

Expia Limited

Detailed analysis of income and expenditure for the period from 1 July 2022 to 31 March 2023 as required by the SORP 2015

29 Support costs for charitable activities

Current Year	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Employee costs not included in direct costs				
Travel and subsistence - staff	240	-	**240**	**68**
Staff uniform	448	-	**448**	**-**
Volunteer costs				
Volunteers' expenses	319	-	**319**	**244**
Premises Expenses				
Rates and water charges	892	-	**892**	**850**
Expia House refurbishment	152,709	40,000	**192,709**	**3,535**
Administrative overheads				
Telephone, fax and internet	618	-	**618**	**525**
Stationery and printing	556	-	**556**	**492**
Hire of equipment	960	-	**960**	**1,868**
Software licences and expenses	-	-	**-**	**635**
Advertising and marketing	145	-	**145**	**314**
Liabilty and contents insurance	2,152	-	**2,152**	**1,946**
Sundry expenses	169	-	**169**	**535**
Equipment,repairs,expenses and maintenance	6,111	-	**6,111**	**1,473**
Charitable donations	200	-	**200**	**-**
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	1,900	-	**1,900**	**2,500**
Consultancy fees	1,504	-	**1,504**	**-**
Management fees	20,748	-	**20,748**	**27,491**
Other legal and professional	787	-	**787**	**627**
Financial costs				
Bank charges	3,210	-	**3,210**	**3,711**
Depreciation & Amortisation in total for	1,194	-	**1,194**	**3,393**
Support costs before reallocation	**194,862**	**40,000**	**234,862**	**50,207**
Less support costs reallocated to specific activities				
To charitable trading costs	(194,862)	(40,000)	**(234,862)**	**(50,207)**
Total support costs - Current Year	**-**	**-**	**-**	**-**
				-

The basis of allocation of costs between activities is described under accounting policies -

-

Administrative overheads

The basis of allocation of costs between activities is described under accounting policies

Detailed analysis of income and expenditure for the period from 1 July 2022 to 31 March 2023 as required by the SORP 2015

30 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Independent Examiner's fees	600	-	**600**	**500**
Total Governance costs	**600**	**-**	**600**	**500**

All the expenditure in the prior year was unrestricted.

31 Total Charitable expenditure

Current Year		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total charitable trading costs	**B2b**	377,141	40,000	**417,141**	**251,874**
Total grantmaking costs	**B2c**	-	-	**-**	**200**
Total support costs	**B2d**	-	-	**-**	**-**
Total Governance costs	**B2e**	600	-	**600**	**500**
Total charitable expenditure	**B2**	**377,741**	**40,000**	**417,741**	**252,574**

All the expenditure in the prior year was unrestricted.

Prior Year		Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Total charitable trading costs	**B2b**	251,874	-	**251,874**
Total grantmaking costs	**B2c**	200	-	**200**
Total Governance costs	**B2e**	500	-	**500**
Total charitable expenditure	**B2**	**252,574**	**-**	**252,574**

EXPIA LIMITED

England & Wales - Charity number 1162405

Accounts

Company Registration Number: 08092010
The Charity Registration Number: 1162405

Expia Limited

Report and Accounts

30 June 2022

Jailhouse Cafe

TAYLORS ACCOUNTANTS

Chartered Accountants and Business Advisers
01305 848779
www.taylorsaccountants.co.uk

ICAEW CHARTERED ACCOUNTANTS

Expia Limited

Report and accounts for the year ended 30 June 2022

Contents

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 30 June 2022

The Trustees present their Report and Accounts for the year ended 30 June 2022, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Expia Limited

The charity is also known by its operating name, N/A

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1162405

Legal structure of the charity.

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 30 June 2022

The principal operating address, telephone number, email and web addresses of the charity are:-

1 Cedar Drive

Portland

Dorset, DT5 2EJ

Telephone Email Address expiamanager@gmail.com Web address www.jailhousecafe.co.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Sally Birch
Susan Munts
Steve Butler
Graham Metcalfe
Alpheus Durrant
Geoffrey Horton

The following persons served as Trustees during the year ended 30 June 2022 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

Name	***Appointed***	***Resigned/Retired***
Sally Birch		
Steve Butler		
Susan Munts		
Graham Metcalfe		
Alpheus Durrant		

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 30 June 2022

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The principal objects of the Charity as set out in the Memorandum and Articles of Association is to promote social inclusion of those who are socially excluded as a result of an individual being a convicted offender starting to make reparation for their crime.

The main activities undertaken in relation to those purposes during the year.

It remained a difficult time for the charity, with COVID still affecting the number of prisoners released on temporary licence that we were able to support and have on day release. We did support community payback people at the Portland Farm Shop offering gardening jobs in and around the allotments.

We still managed to get upcycled goods from the prisons as the workshops started to open up. We did employ ex offenders and support others with voluntary roles. Some have now moved on to other employment but others are still with us in a paid or voluntary role.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The Directors have given due regard to public benefit when planning the Charity's activities, in accordance the Charity Commission's General Guidance on Public Benefit. The paragraphs below set out our activities, achievements and performance during the year, which are directly related to the objects and purposes for which the Charity exists.
These benefits are directly related to the aims of the charity and are totally compliant with the Charity Commission principles on Public Benefit

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 30 June 2022

The main achievements and performance of the charity during the year.

We were able to meet our aims and objectives this year. Although the COVID problem did affect us in the winter months leading up to Christmas and the early part of 2022. Our prisoners released on temporary licence caught covid in the jail so we were unable to have anyone out for a few weeks.

We employed two ex-prisoners and had 3 released on temporary licence prisoners as well as ex prisoners doing voluntary work with us. All areas were busy especially during the summer months. All the prisons have continued to support us with making wooden goods and supplying us with produce and plants. We have a prisoner at Guys Marsh specifically working and growing plants for the farm shops.

The Portland café and farm shop both now have a dedicated internet connection. This has certainly increased the sales at the farm shop and also ensured that we have not missed sales at the café, as previously the card machine shared the line with the phone.

The visits at HMP Portland have restarted and we are providing the canteen there for prisoners and families. We expect Guys Marsh to reopen shortly.

Our partnerships with outside agencies and organisations continue to develop which gives us an opportunity to support more individuals. We now work closely with STRIVE, Muntsy's and Barnados. We have met with Probation/Community payback and we will be taking individuals at our outlets to enable them to do their hours.

We have continued to develop our new project "Whitehouse" which we hope to have as our base along with the visitors/meeting room and a jailhouse American style diner which will also be a training venue for serving prisoners, ex offenders and volunteers. A bid has been submitted to the National Lottery and Clothworkers Foundation.

We are also looking at offering a delivery service starting next autumn as we are aware that many of our older customers have still not ventured out much because of the pandemic, along with a new counter and display area to showcase the food of the prisoners released on temporary licence. We have received a grant for this from Awards for All.

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 30 June 2022

The difference the charity's performance during the year has made to the beneficiaries of the charity.

Our aim is still to reduce re-offending by offering real work and training opportunities for risk assessed prisoners on day release whilst in custody.

We have also assisted one of the released on temporary licence prisoners on his release by offering him employment, assisting with his relocation and finding him suitable accommodation. We have employed 3 ex- offenders enabling them to work and ear money to move on in their rehabilitation back in to society.

The degree to which the achievements and performance during the year have benefited wider society.

We have continued to offer value for money at all our outlets. We have held community events and as an example we ensured that the Platinum Jubilee celebrations were offered locally with themed lunches, Afternoon High Tea and a BBQ with music.

Our prisoners worked at these events and benefitted from the planning and management of the day.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The board of trustees actively look to recruit new members to the board from the local community. Once suitable candiates are identified, and express a willingness to serve, they are then trained in the vision and ethos of the charity. The board of trustees as a whole vote on the appointment of new trustees, and there are no third party powers of appointment.

Bankers	Lloyds Bank, 92 ST Mary Street, Weymouth DT4 8PA

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 30 June 2022

Financial review

The charity's financial position at the end of the year ended 30 June 2022

The financial position of the charity at 30 June 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net expenditure	(2,523)	(19,589)
Unrestricted Revenue Funds available for the general purposes of the charity	24,526	27,050
Total Funds	24,526	27,050

Financial review of the position at the reporting date, 30 June 2022 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

The Trustees have decided to hold reserves to meet our potential liabilities that may arise on the cessation of the Charity.

Potential redundancy payments for three full time plus part time members of staff comprising one weeks pay for each full year of employment £3,500

An average months payments (in arrears) to suppliers £8,000

One quarters VAT Liability £12,000

Trustees' Annual Report for the year ended 30 June 2022

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Employment of disabled persons

It is the company’s policy to give employment to disabled persons wherever practicable.

Details of The Independent Examiner

Grant Taylor FCA

Member of The Institute of Chartered Accountants in England and Wales

23 Whitehill

Puddletown
Dorset
DT2 8SB

Trustees' Annual Report for the year ended 30 June 2022

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 30 June 2022

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 12 to 29.
The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 16 September 2022.

STEPHEN BUTLER
Director and Trustee

Expia Limited

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 June 2022

I report to the Trustees on my examination of the financial statements of the charitable company on pages 12 to 20 for the year ended 30 June 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 8, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

a) examine the financial statements of the charity under Section 145 of the Act;

b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 30 June 2022 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of The Institute of Chartered Accountants in England and Wales;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-

Grant Taylor FCA - Independent Examiner

The Institute of Chartered Accountants in England and Wales

23 Whitehill
Puddletown
Dorset
DT2 8SB

This report was signed on 16 September 2022

Expia Limited - Statement of Financial Activities for the year ended 30 June 2022

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 30 June 2022, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	18,299	-	**18,299**	47,946
Charitable activities	A2	231,752	-	**231,752**	85,271
Total income	**A**	**250,051**	**-**	**250,051**	**133,217**
Expenditure on:					
Charitable activities	B2	252,574	-	**252,574**	152,806
Total expenditure	**B**	**252,574**	**-**	**252,574**	**152,806**
Net expenditure for the year		**(2,523)**	**-**	**(2,523)**	**(19,589)**
Net income after transfers	**A-B-C**	**(2,523)**	**-**	**(2,523)**	**(19,589)**
Net movement in funds		**(2,523)**	**-**	**(2,523)**	**(19,589)**
Reconciliation of funds:-	**E**				
Total funds brought forward		27,050	-	**27,050**	46,639
Total funds carried forward		**24,527**	**-**	**24,527**	**27,050**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 18 to 29 form an integral part of these accounts.

Expia Limited - Statement of Financial Activities for the year ended 30 June 2022

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Income from:				
Donations & Legacies	A1	47,946	-	**47,946**
Charitable activities	A2	85,271	-	**85,271**
Total income	**A**	133,217	-	133,217
Expenditure on:				
Charitable activities	B2	152,806	-	**152,806**
Total expenditure	**B**	**152,806**	**-**	**152,806**
Net expenditure for the year		(19,589)	-	**(19,589)**
Net income after transfers		(19,589)	-	(19,589)
Net movement in funds		**(19,589)**	**-**	**(19,589)**
Reconciliation of funds:-	**E**			
Total funds brought forward		46,639	-	**46,639**
Total funds carried forward		**27,050**	**-**	**27,050**

All activities derive from continuing operations

Expia Limited - Statement of Financial Activities for the year ended 30 June 2022

Expia Limited - Resources applied in the year ended 30 June 2022 towards fixed assets for Charity use:-

	2022	2021
	£	£
Funds generated in the year as detailed in the SOFA	(2,523)	(19,589)
Resources applied on functional fixed assets	(408)	(1,796)
Net resources available to fund charitable activities	**(2,931)**	**(21,385)**

The notes attached on pages 18 to 29 form an integral part of these accounts.

Expia Limited - Statement of Financial Activities for the year ended 30 June 2022

Movements in revenue and capital funds for the year ended 30 June 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	27,050	-	27,050	**46,639**
Recognised gains and losses before transfers	(2,523)	-	(2,523)	(19,589)
	24,527	**-**	**24,527**	**27,050**
Closing revenue funds	**24,527**	**-**	**24,527**	**27,050**

Summary of funds	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	24,527	-	**24,527**	27,050

The notes attached on pages 18 to 29 form an integral part of these accounts.

Expia Limited - Statement of Financial Activities for the year ended 30 June 2022

Expia Limited
Income and Expenditure Account for the year ended 30 June 2022 as required by the Companies Act 2006

	2022	2021
	£	£
Income		
Income from operations	250,051	133,217
Investment income		
Gross income in the year before exceptional items	**250,051**	**133,217**
Gross income in the year including exceptional items	**250,051**	**133,217**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	**248,681**	**148,542**
Depreciation and amortisation	**3,393**	**3,764**
Governance costs	**500**	**500**
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	**252,574**	**152,806**
Net income before tax in the financial year	(2,523)	(19,589)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**(2,523)**	**(19,589)**
Retained surplus for the financial year	**(2,523)**	**(19,589)**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 18 to 29 form an integral part of these accounts.

Expia Limited - Balance Sheet as at 30 June 2022

	Note	SORP Ref		2022 £		2021 £
Fixed assets		A				
Intangible assets	9	A1		-		27
Tangible assets	10	A2		5,968		8,926
Total fixed assets				5,968		8,953
Current assets		B				
Stocks		B1	4,500		2,150	
Cash at bank and in hand		B4	67,394		26,810	
Total current assets			71,894		28,960	
Creditors: amounts falling due within one year	12	C1	(15,597)		(10,862)	
Net current assets				56,297		18,098
Total assets less current liabilities				62,265		27,051
Creditors: amounts falling due after more than one year	13	C2		(37,739)		-
The total net assets of the charity				24,526		27,051

The total net assets of the charity are funded by the funds of the charity, as follows:-

	Note	SORP Ref	2022 £	2021 £
Restricted funds				
Unrestricted Revenue Funds	19	D3	24,526	27,050
Designated Funds				
Total charity funds			24,526	27,050

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

STEPHEN BUTLER
Trustee
Approved by the board of trustees on 16 September 2022

The notes attached on pages 18 to 29 form an integral part of these accounts.

Expia Limited

Notes to the Accounts for the year ended 30 June 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Where estimates are used in the preparation of the accounts, they are made by the board of trustees on a prudent basis, with regard to generally accepted accounting principles

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned,and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.
However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note0.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Freehold premises	20	% straight line
Plant and machinery	20	% straight line
Motor vehicles	25	% straight line

A regular annual review of the likelihood of asset impairment is undertaken.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors 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 and provisions are normally recognised after allowing for any trade discounts due.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the chari

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose.

The charity is registered for Value Added Tax on its trading income. Input VAT is recoverable by the charity, and is therefore excluded in the relevant costs in the Statement of Financial Activities. Income is stated net of VAT.

Corporation Tax and deferred tax liabilities from earlier year that had been provided in the accounts have been released to the Statement of Financial Activities in the year ended 30 June 2021, following confirmation from HM Revenue and Customs that no liability to corporation tax arises on surpluses made by the charity.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of financial instruments on the charity's financial position

Notes to the Accounts for the year ended 30 June 2022

5 Net (deficit)/surplus before tax in the financial year

	2022	2021
	£	£
The net (deficit)/surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	3,393	3,764
Pension costs	1,286	380

6 Staff costs and emoluments

Salary costs	2022	2021
	£	£
Gross Salaries excluding trustees and key management personnel	117,228	71,321
Employer's operating costs of defined contribution pension schemes	1,286	380
Total salaries, wages and related costs	**118,514**	**71,701**

Numbers of full time employees or full time equivalents	2022	2021
The average number of total staff employed in the year was	20	15
The average number of part time staff employed in the year was	19	15
The average number of full time staff employed in the year was	1	-
The estimated full time equivalent number of all staff employed in the year was	10	8

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	10	8
The estimated full time equivalent number of all staff employed as above	10	8

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilites and assets associated with the scheme are shown under debtors and creditors.

Notes to the Accounts for the year ended 30 June 2022

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Intangible Fixed Assets

	2022	2021
	£	£
Trademarks:		
Cost		
At 1 July 2021	270	270
At 30 June 2022	**270**	**270**
Amortisation		
At 1 July 2021	243	216
Provided during the year	27	27
At 30 June 2022	**270**	**243**
Net book value	**-**	**27**

The trademarks owned by the charity are being written off in equal annual instalments over its estimated economic life of 10 years, which equates to amortisation at 10% straight line.

10 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 July 2021	9,400	36,742	-	46,142
Additions	-	408	-	408
At 30 June 2022	**9,400**	**37,150**	**-**	**46,550**
Depreciation				
At 1 July 2021	7,520	29,696	-	37,216
Charge for the year	1,880	1,486	-	3,366
At 30 June 2022	**9,400**	**31,182**	**-**	**40,582**
Net book value				
At 30 June 2022	**-**	**5,968**	**-**	**5,968**
At 30 June 2021	**1,880**	**7,046**	**-**	**8,926**

Expia Limited

Notes to the Accounts for the year ended 30 June 2022

11 Stocks & Work in Progress

	2022	2021
	£	£
Stocks before write downs	4,500	2,150
	4,500	2,150

Analysis of the carrying value of stocks and work in progress by activities

	Work in Progress		*Stocks*	
	2022	2021	2022	2021
	£	£	£	£
Activity				
Stocks for resale	-	-	4,500	2,150
	-	-	-	-
	-	-	4,500	2,150

12 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	5,472	9,380
PAYE, NIC VAT and other taxes	10,125	1,482
	15,597	10,862

13 Creditors: amounts falling due after one year

	2022	2021
	£	£
Deferred Income - Unrestricted & designated funds	**37,739**	**-**

14 Loans to trustees included in debtors

No loans have been made to any of the trustees.

15 Guarantees made by the charity on behalf of trustees

No guarantees have been made by the charity on behalf of any of the trustees

Notes to the Accounts for the year ended 30 June 2022

16 Income and Expenditure account summary

	2022	2021
	£	£
At 1 July 2021	27,050	46,639
Loss after tax for the year	(2,523)	(19,589)
At 30 June 2022	**24,527**	**27,050**

17 No related party transactions

There were no transactions with related parties in the year.

18 Particulars of how particular funds are represented by assets and liabilities

At 30 June 2022	**Unrestricted funds**	**Designated funds**	**Restricted funds**	**Total Funds**
	£	**£**	**£**	**£**
Tangible Fixed Assets	5,968	-	-	**5,968**
Current Assets	71,894		-	**71,894**
Current Liabilities	(15,597)	-	-	**(15,597)**
Long Term Liabilities	(37,739)	-	-	**(37,739)**
	24,526	**-**	**-**	**24,526**

At 1 July 2021	**Unrestricted funds**	**Designated funds**	**Restricted funds**	**Total Funds**
	£	**£**	**£**	**£**
Intangible Assets	27	-	-	**27**
Tangible Fixed Assets	8,926	-	-	**8,926**
Current Assets	28,960	-	-	**28,960**
Current Liabilities	(10,862)	-	-	**(10,862)**
	27,051	**-**	**-**	**27,051**

Notes to the Accounts for the year ended 30 June 2022

19 Change in total funds over the year as shown in Note 18 , analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
		See Note 20	See Note 0	
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	27,050	(2,523)	-	**24,527**
Total unrestricted and designated funds	**27,050**	**(2,523)**	**-**	**24,527**
Total charity funds	**27,050**	**(2,523)**	**-**	**24,527**

20 Analysis of movements in funds over the year as shown in Note 19

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	**250,051**	**(252,574)**	**-**	**(2,523)**

21 The purposes for which the funds as detailed in note 19 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

22 Ultimate controlling party

The charity is under the control of its legal members.
Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Expia Limited

Detailed analysis of income and expenditure for the year ended 30 June 2022 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

23 Donations and Legacies

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Revenue grants from government and public bodies					
Small grants individually less than £1000		323	-	**323**	-
Dorset County Council		7,536	-	**7,536**	27,593
HM Revenue and Customs Coronavirus Job Retention Scheme		-	-	**-**	19,474
HM Prison service		270	-	**270**	879
Portland Community Partnership		2,500	-	**2,500**	-
National Lottery Awards for All		7,670	-	**7,670**	-
Total public sector revenue grants		**18,299**	**-**	**18,299**	**47,946**
Total Donations and Legacies	**A1**	**18,299**	**-**	**18,299**	**47,946**

24 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Primary purpose and ancillary trading				
Café and visits income	231,752	-	**231,752**	80,541
Eat out to help out scheme	-	-	**-**	4,730
Total Primary purpose and ancillary trading	**231,752**	**-**	**231,752**	**85,271**

25 Total Income from charitable activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		£	£	£	£
		2022	2022	2022	2021
Total income from charitable trading		231,752	-	**231,752**	85,271
Total from charitable activities	**A2**	**231,752**	**-**	**231,752**	**85,271**

Detailed analysis of income and expenditure for the year ended 30 June 2022 as required by the SORP 2015

26 Expenditure on charitable activities - Charitable trading

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Cost of sales		85,503	-	**85,503**	41,679
Movement in stock for goods made by beneficiaries		-	-	**-**	(1,250)
Movement in stock for ancillary trading		(2,350)	-	**(2,350)**	-
Gross wages and salaries - charitable trading activities		117,228	-	**117,228**	71,321
Defined contribution pension costs - charitable trading activities		1,286	-	**1,286**	380
Total charitable trading costs	**B2b**	**201,667**	**-**	**201,667**	**112,130**

27 Expenditure on charitable activities- Grant funding of activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Prisoner release grants		200	-	**200**	99
Total grantmaking costs	**B2c**	**200**	**-**	**200**	**99**

Detailed analysis of income and expenditure for the year ended 30 June 2022 as required by the SORP 2015

28 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Employee costs not included in direct costs				
Travel and subsistence - staff	68	-	**68**	274
Volunteer costs				
Volunteers' expenses	244	-	**244**	-
Premises Expenses				
Rates and water charges	850	-	**850**	-
Expia House refurbishment	3,535	-	**3,535**	-
Administrative overheads				
Telephone, fax and internet	525	-	**525**	-
Stationery and printing	492	-	**492**	219
Hire of equipment	1,868	-	**1,868**	2,611
Software licences and expenses	635	-	**635**	225
Advertising and marketing	314	-	**314**	128
Liabilty and contents insurance	1,946	-	**1,946**	1,775
Sundry expenses	535	-	**535**	37
Equipment,repairs,expenses and maintenance	1,473	-	**1,473**	1,755
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees				
As detailed in Note 29	2,500	-	**2,500**	*2,500*
Professional fees paid to advisors other than the auditor or examiner				
Management fees	27,491	-	**27,491**	25,870
Other legal and professional	627	-	**627**	744
Financial costs				
Bank charges	3,711	-	**3,711**	175
Depreciation & Amortisation in total for the	3,393	-	**3,393**	3,764
Support costs before reallocation	**50,207**	**-**	**50,207**	**40,077**
Total support costs	**50,207**	**-**	**50,207**	**40,077**

The basis of allocation of costs between activities is described under accounting policies

29 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Independent Examiner's fees	500	-	**500**	500
Total Governance costs	**500**	**-**	**500**	**500**

Detailed analysis of income and expenditure for the year ended 30 June 2022 as required by the SORP 2015

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

	2022		2022	2021
	£		£	£
Assurance -Non audit or examination	2,500	-	**2,500**	2,500
Total additional fees included in support costs at Note 28	2,500	-	2,500	2,500

30 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Total charitable trading costs	**B2b**	201,667	-	**201,667**	112,130
Total grantmaking costs	**B2c**	200	-	**200**	99
Total support costs	**B2d**	50,207	-	**50,207**	40,077
Total Governance costs	**B2e**	500	-	**500**	500
Total charitable expenditure	**B2**	**252,574**	**-**	**252,574**	**152,806**

EXPIA LIMITED

England & Wales - Charity number 1162405

Accounts

Company Registration Number:
08092010
The Charity Registration Number:
1162405

Expia Limited

Report and Accounts

30 June 2021

TAYLORS ACCOUNTANTS

Chartered Accountants and Business Advisers
01305 848779
www.taylorsaccountants.co.uk

ICAEW CHARTERED ACCOUNTANTS

Expia Limited

Report and accounts for the year ended 30 June 2021

Contents

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 30 June 2021

The Trustees present their Report and Accounts for the year ended 30 June 2021, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Expia Limited

The charity is also known by its operating name, N/A

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1162405

Legal structure of the charity.

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 30 June 2021

The principal operating address, telephone number, email and web addresses of the charity are:-

1 Cedar Drive

Portland

Dorset, DT5 2EJ

Telephone Email Address expiamanager@gmail.com Web address www.jailhousecafe.co.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Sally Birch

Susan Munts

Steve Butler

Graham Metcalfe

Alpheus Durrant

Geoffrey Horton

The following persons served as Trustees during the year ended 30 June 2021 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

Name	*Appointed*	*Resigned/Retired*
Sally Birch		
Steve Butler		
Susan Munts		
Graham Metcalfe		
Alpheus Durrant		

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 30 June 2021

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The principal objects of the Charity as set out in the Memorandum and Articles of Association is to promote social inclusion of those who are socially excluded as a result of an individual being a convicted offender starting to make reparation for their crime.

The main activities undertaken in relation to those purposes during the year.

During this difficult year Expia was still able to meet its objectives and assist prisoners and ex - offenders.

Successful placements both employed and voluntary at Portland as well as offenders released on temporary licence at Guys Marsh. All were working in the allotments, gardens, cafes and farm shops during each lockdown as well as when we were able to open and trade.

The charity was also able to consult with the local community, prison staff and visitors on its projects and plans for the future.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The Directors have given due regard to public benefit when planning the Charity's activities, in accordance the Charity Commission's General Guidance on Public Benefit. The paragraphs below set out our activities, achievements and performance during the year, which are directly related to the objects and purposes for which the Charity exists.
These benefits are directly related to the aims of the charity and are totally compliant with the Charity Commission principles on Public Benefit

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 30 June 2021

The main achievements and performance of the charity during the year.

Although COVID meant we were unable to open fully throughout the year we were still able to prepare the farmshops and plant seeds and grow vegetables. We have employed two ex-offenders, both now a key part of our team. We were also able to utilise the lock down periods to carry out improvements to Portland cafe and the farm shop.

It was a busy summer at all establishments, successfully growing our brand and promoting our work.
The farm shop at Guys officially opened in early June. It has been successfully managed by an offender released on temporary licence for most of the season. We will ensure that the gardening dept at Guys and the prisoners working there will have every opportunity to "to plant and grow on" for the shop.

Our partnership with HMP The Verne is developing and we have been very impressed with the quality of wooden goods made in the waste management dept for us. Lots of tubs and wall hanging baskets have been made from recycled materials.

We have a new project we are developing at the former officers club at the Grove, Portland. Supported by the Governor we are currently sourcing a 10 year lease from the Ministry of Justice and funding to revamp the old building. It is intended that it will be a training centre for Portland offenders released on temporary Licences, ex-offenders and community payback attendees as well as a much needed community venue for the local community.

Looking forward we have also developed a new partnership with another local organisation STRIVE, who support ex offenders in getting voluntary placements with organisations such as ourselves. We expect to have more volunteers in the coming months.

We recognise that we do need to have internet connection at Portland farm shop and we will be looking into this.

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 30 June 2021

The difference the charity's performance during the year has made to the beneficiaries of the charity.

Our aim is to reduce reoffending by providing real work and training opportunities for risk assessed prisoners on day release whilst in custody. This is achieved by providing education, training and employment.

The degree to which the achievements and performance during the year have benefited wider society.

The cafes benefit the wider society as both provide a "value for money" facility that everyone can access. Every prisoner that completes work and training with us has more of a chance of finding work upon their release.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The board of trustees actively look to recruit new members to the board from the local community. Once suitable candiates are identified, and express a willingness to serve, they are then trained in the vision and ethos of the charity. The board of trustees as a whole vote on the appointment of new trustees, and there are no third party powers of appointment.

Bankers Lloyds Bank, 92 ST Mary Street, Weymouth DT4 8PA

Financial review

The charity's financial position at the end of the year ended 30 June 2021

The financial position of the charity at 30 June 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net (expenditure)/income	(19,589)	2,133
Unrestricted Revenue Funds available for the general purposes of the charity	27,050	46,639
Total Funds	27,050	46,639

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 30 June 2021

Financial review of the position at the reporting date, 30 June 2021 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

The Trustees have decided to hold reserves to meet our potential liabilities that may arise on the cessation of the Charity.

Potential redundancy payments for three full time plus part time members of staff comprising one weeks pay for each full year of employment £3,500

An average months payments (in arrears) to suppliers £8,000

One quarters VAT Liability £12,000

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Trustees' Annual Report for the year ended 30 June 2021

Employment of disabled persons

It is the company's policy to give employment to disabled persons wherever practicable.

Details of The Independent Examiner

Grant Taylor FCA

Member of The Institute of Chartered Accountants in England and Wales

23 Whitehill

Puddletown
Dorset
DT2 8SB

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 30 June 2021

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 30 June 2021

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 12 to 29.
The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 21 October 2021.

STEPHEN BUTLER
Director and Trustee

Expia Limited

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 June 2021

I report to the Trustees on my examination of the financial statements of the charitable company on pages 12 to 20 for the year ended 30 June 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 8, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

a) examine the financial statements of the charity under Section 145 of the Act;

b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-

Grant Taylor FCA - Independent Examiner

The Institute of Chartered Accountants in England and Wales

23 Whitehill
Puddletown
Dorset
DT2 8SB

This report was signed on 21 October 2021

Expia Limited - Statement of Financial Activities for the year ended 30 June 2021

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 30 June 2021, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	47,946	-	**47,946**	37,980
Charitable activities	A2	85,271	-	**85,271**	199,180
Total income	**A**	**133,217**	**-**	**133,217**	**237,160**
Expenditure on:					
Charitable activities	B2	152,806	-	**152,806**	235,027
Total expenditure	**B**	**152,806**	**-**	**152,806**	**235,027**
Net (expenditure)/income for the year		**(19,589)**	**-**	**(19,589)**	**2,133**
Net income after transfers	**A-B-C**	**(19,589)**	**-**	**(19,589)**	**2,133**
Net movement in funds		**(19,589)**	**-**	**(19,589)**	**2,133**
Reconciliation of funds:-	**E**				
Total funds brought forward		46,639	-	**46,639**	44,506
Total funds carried forward		**27,050**	**-**	**27,050**	**46,639**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 18 to 29 form an integral part of these accounts.

Expia Limited - Statement of Financial Activities for the year ended 30 June 2021

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Income from:				
Donations & Legacies	A1	37,980	-	**37,980**
Charitable activities	A2	199,180	-	**199,180**
Total income	**A**	237,160	-	237,160
Expenditure on:				
Charitable activities	B2	235,027	-	**235,027**
Total expenditure	**B**	**235,027**	**-**	**235,027**
Net income for the year		2,133	-	**2,133**
Net income after transfers		2,133	-	2,133
Net movement in funds		**2,133**	**-**	**2,133**
Reconciliation of funds:-	**E**			
Total funds brought forward		44,506	-	**44,506**
Total funds carried forward		**46,639**	**-**	**46,639**

All activities derive from continuing operations

Expia Limited - Statement of Financial Activities for the year ended 30 June 2021

Expia Limited - Resources applied in the year ended 30 June 2021 towards fixed assets for Charity use:-

	2021	2020
	£	£
Funds generated in the year as detailed in the SOFA	(19,589)	2,133
Resources applied on functional fixed assets	(1,796)	(1,348)
Net resources available to fund charitable activities	**(21,385)**	**785**

The notes attached on pages 18 to 29 form an integral part of these accounts.

Expia Limited - Statement of Financial Activities for the year ended 30 June 2021

Movements in revenue and capital funds for the year ended 30 June 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	46,639	-	46,639	**44,506**
Recognised gains and losses before transfers	(19,589)	-	(19,589)	2,133
	27,050	**-**	**27,050**	**46,639**
Closing revenue funds	**27,050**	**-**	**27,050**	**46,639**

Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	27,050	-	**27,050**	46,639

The notes attached on pages 18 to 29 form an integral part of these accounts.

Expia Limited - Statement of Financial Activities for the year ended 30 June 2021

Expia Limited
Income and Expenditure Account for the year ended 30 June 2021 as required by the Companies Act 2006

	2021	2020
	£	£
Income		
Income from operations	133,217	237,160
Investment income		
Gross income in the year before exceptional items	**133,217**	**237,160**
Gross income in the year including exceptional items	**133,217**	**237,160**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	**148,542**	**230,841**
Depreciation and amortisation	**3,764**	**3,686**
Governance costs	**500**	**500**
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	**152,806**	**235,027**
Net income before tax in the financial year	(19,589)	2,133
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**(19,589)**	**2,133**
Retained surplus for the financial year	**(19,589)**	**2,133**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 18 to 29 form an integral part of these accounts.

Expia Limited - Balance Sheet as at 30 June 2021

	Note	SORP Ref		2021 £		2020 £
Fixed assets		A				
Intangible assets	9	A1		-		27
Tangible assets	10	A2		8,926		10,867
Total fixed assets				8,926		10,894
Current assets		B				
Stocks		B1	2,150		900	
Debtors	12	B2	-		4,032	
Cash at bank and in hand		B4	26,810		34,622	
Total current assets			28,960		39,554	
Creditors: amounts falling due within one year	13	C1	(10,836)		(3,809)	
Net current assets				18,124		35,745
The total net assets of the charity				27,050		46,639

The total net assets of the charity are funded by the funds of the charity, as follows:-

	Note	SORP Ref	2021 £	2020 £
Restricted funds				
Unrestricted Revenue Funds	19	D3	27,050	46,639
Designated Funds				
Total charity funds			27,050	46,639

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

STEPHEN BUTLER
Trustee
Approved by the board of trustees on 21 October 2021

The notes attached on pages 18 to 29 form an integral part of these accounts.

Expia Limited

Notes to the Accounts for the year ended 30 June 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Where estimates are used in the preparation of the accounts, they are made by the board of trustees on a prudent basis, with regard to generally accepted accounting principles

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity’s assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned,and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.
However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note0.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Freehold premises	20	% straight line
Plant and machinery	20	% straight line
Motor vehicles	25	% straight line

A regular annual review of the likelihood of asset impairment is undertaken.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors 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 and provisions are normally recognised after allowing for any trade discounts due.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the chari

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose.

The charity is registered for Value Added Tax on its trading income. Input VAT is recoverable by the charity, and is therefore excluded in the relevant costs in the Statement of Financial Activities. Income is stated net of VAT.

Corporation Tax and deferred tax liabilities from earlier year that had been provided in the accounts have been released to the Statement of Financial Activities in the year ended 30 June 2021, following confirmation from HM Revenue and Customs that no liability to corporation tax arises on surpluses made by the charity.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of financial instruments on the charity's financial position

Expia Limited

Notes to the Accounts for the year ended 30 June 2021

5 Net (deficit)/surplus before tax in the financial year

	2021	2020
	£	£
The net (deficit)/surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	3,764	3,686
Pension costs	380	931

6 Staff costs and emoluments

Salary costs	**2021**	**2020**
	£	**£**
Gross Salaries excluding trustees and key management personnel	71,321	80,994
Employer's National Insurance for all staff	-	624
Employer's operating costs of defined contribution pension schemes	380	931
Total salaries, wages and related costs	**71,701**	**82,549**

Numbers of full time employees or full time equivalents	**2021**	**2020**
The average number of total staff employed in the year was	15	8
The average number of part time staff employed in the year was	15	**7**
The average number of full time staff employed in the year was	-	**1**
The estimated full time equivalent number of all staff employed in the year was	8	**4**
The estimated equivalent number of full time staff deployed in different activities in the year was:-		
Engaged on charitable activities	8	4
The estimated full time equivalent number of all staff employed as above	8	4

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilites and assets associated with the scheme are shown under debtors and creditors.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Intangible Fixed Assets

	2021	2020
	£	£
Trademarks:		
Cost		
At 1 July 2020	270	270
At 30 June 2021	**270**	**270**
Amortisation		
At 1 July 2020	243	216
Provided during the year	27	27
At 30 June 2021	**270**	**243**
Net book value	**-**	**27**

The trademarks owned by the charity are being written off in equal annual instalments over its estimated economic life of 10 years, which equates to amortisation at 10% straight line.

10 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 July 2020	9,400	34,946	-	44,346
Additions	-	1,796	-	1,796
At 30 June 2021	**9,400**	**36,742**	**-**	**46,142**
Depreciation				
At 1 July 2020	5,640	27,839	-	33,479
Charge for the year	1,880	1,857	-	3,737
At 30 June 2021	**7,520**	**29,696**	**-**	**37,216**
Net book value				
At 30 June 2021	**1,880**	**7,046**	**-**	**8,926**
At 30 June 2020	**3,760**	**7,107**	**-**	**10,867**

Expia Limited

Notes to the Accounts for the year ended 30 June 2021

11 Stocks & Work in Progress

	2021	2020
	£	£
Stocks before write downs	2,150	900
	2,150	900

Analysis of the carrying value of stocks and work in progress by activities

	Work in Progress		*Stocks*	
	2021	2020	2021	2020
	£	£	£	£
Activity				
Stocks for resale	-	-	900	900
	-	-	-	-
	-	-	900	900

12 Debtors

	2021	2020
	£	£
Trade debtors	-	4,032

13 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	9,354	82
PAYE, NIC VAT and other taxes	1,482	3,727
	10,836	3,809

14 Loans to trustees included in debtors

No loans have been made to any of the trustees.

15 Guarantees made by the charity on behalf of trustees

No guarantees have been made by the charity on behalf of any of the trustees

Notes to the Accounts for the year ended 30 June 2021

16 Income and Expenditure account summary

	2021	2020
	£	£
At 1 July 2020	46,639	44,506
(Loss)/surplus after tax for the year	(19,589)	2,133
At 30 June 2021	**27,050**	**46,639**

17 No related party transactions

There were no transactions with related parties in the year.

18 Particulars of how particular funds are represented by assets and liabilities

At 30 June 2021	**Unrestricted funds**	**Designated funds**	**Restricted funds**	**Total Funds**
	£	**£**	**£**	**£**
Tangible Fixed Assets	8,926	-	-	**8,926**
Current Assets	28,960		-	**28,960**
Current Liabilities	(10,836)	-	-	**(10,836)**
	27,050	**-**	**-**	**27,050**

At 1 July 2020	**Unrestricted funds**	**Designated funds**	**Restricted funds**	**Total Funds**
	£	**£**	**£**	**£**
Intangible Assets	27	-	-	**27**
Tangible Fixed Assets	10,867	-	-	**10,867**
Current Assets	39,554	-	-	**39,554**
Current Liabilities	(3,809)	-	-	**(3,809)**
	46,639	**-**	**-**	**46,639**

Notes to the Accounts for the year ended 30 June 2021

19 Change in total funds over the year as shown in Note 18 , analysed by individual funds

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
		See Note 20	See Note 0	
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	46,639	(19,589)	-	**27,050**
Total unrestricted and designated funds	**46,639**	**(19,589)**	**-**	**27,050**
Total charity funds	**46,639**	**(19,589)**	**-**	**27,050**

20 Analysis of movements in funds over the year as shown in Note 19

	Income 2021	Expenditure 2021	Other Gains & Losses 2021	Movement in funds 2021
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	**133,217**	**(152,806)**	**-**	**(19,589)**

21 The purposes for which the funds as detailed in note 19 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

22 Ultimate controlling party

The charity is under the control of its legal members.
Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Expia Limited

Detailed analysis of income and expenditure for the year ended 30 June 2021 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

23 Donations and Legacies

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Revenue grants from government and public bodies					
Dorset County Council Coronavirus Business Support Grant		27,593	-	**27,593**	25,000
HM Revenue and Customs Coronavirus Job Retention Scheme		19,474	-	**19,474**	11,480
HM Prison service		879	-	**879**	1,500
Total public sector revenue grants		**47,946**	**-**	**47,946**	**37,980**
Total Donations and Legacies	**A1**	**47,946**	**-**	**47,946**	**37,980**

24 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Primary purpose and ancillary trading				
Café and visits income	80,541	-	**80,541**	199,180
Eat out to help out scheme	4,730	-	**4,730**	-
Total Primary purpose and ancillary trading	**85,271**	**-**	**85,271**	**199,180**

25 Total Income from charitable activities

		Current year Unrestricted Funds £ 2021	Current year Restricted Funds £ 2021	Current year Total Funds £ 2021	Prior Year Total Funds £ 2020
Total income from charitable trading		85,271	-	**85,271**	199,180
Total from charitable activities	**A2**	**85,271**	**-**	**85,271**	**199,180**

Expia Limited

Detailed analysis of income and expenditure for the year ended 30 June 2021 as required by the SORP 2015

26 Expenditure on charitable activities - Charitable trading

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Cost of sales		41,679	-	**41,679**	99,793
Gross wages and salaries - charitable trading activities		71,321	-	**71,321**	80,994
Employers' NI - charitable trading activities		-	-	**-**	624
Defined contribution pension costs - charitable trading activities		380	-	**380**	931
Total charitable trading costs	**B2b**	**112,130**	**-**	**112,130**	**182,342**

27 Expenditure on charitable activities- Grant funding of activities

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Prisoner release grants		99	-	**99**	900
Total grantmaking costs	**B2c**	**99**	**-**	**99**	**900**

Expia Limited

Detailed analysis of income and expenditure for the year ended 30 June 2021 as required by the SORP 2015

28 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Employee costs not included in direct costs				
Travel and subsistence - staff	274	-	**274**	476
Staff uniforms	-	-	**-**	964
Premises Expenses				
Rates and water charges	-	-	**-**	1,936
Light heat and power	-	-	**-**	325
Administrative overheads				
Stationery and printing	219	-	**219**	1,586
Hire of equipment	2,611	-	**2,611**	3,113
Software licences and expenses	225	-	**225**	373
Advertising and marketing	128	-	**128**	401
Liabilty and contents insurance	1,775	-	**1,775**	1,780
Sundry expenses	37	-	**37**	650
Equipment,repairs,expenses and maintenance	1,755	-	**1,755**	8,074
Volunteer expenses	-	-	**-**	96
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees				
As detailed in Note 29	2,500	-	**2,500**	*2,500*
Professional fees paid to advisors other than the auditor or examiner				
Management fees	25,870	-	**25,870**	22,823
Other legal and professional	744	-	**744**	1,098
Financial costs				
Bank charges	175	-	**175**	1,404
Depreciation & Amortisation in total for the	3,764	-	**3,764**	3,686
Support costs before reallocation	**40,077**	**-**	**40,077**	**51,285**
Total support costs	**40,077**	**-**	**40,077**	**51,285**

The basis of allocation of costs between activities is described under accounting policies

29 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Independent Examiner's fees	500	-	**500**	500
Total Governance costs	**500**	**-**	**500**	**500**

Detailed analysis of income and expenditure for the year ended 30 June 2021 as required by the SORP 2015

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

	2021		2021	2020
	£		£	£
Assurance -Non audit or examination	2,500	-	**2,500**	2,500
Total additional fees included in support costs at Note 28	2,500	-	2,500	2,500

30 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Total charitable trading costs	**B2b**	112,130	-	**112,130**	182,342
Total grantmaking costs	**B2c**	99	-	**99**	900
Total support costs	**B2d**	40,077	-	**40,077**	51,285
Total Governance costs	**B2e**	500	-	**500**	500
Total charitable expenditure	**B2**	**152,806**	**-**	**152,806**	**235,027**