

Company Registration Number:
08092010
The Charity Registration Number:
1162405

Expia Limited
Report and Accounts
30 June 2021



Chartered Accountants and Business Advisers
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Expia Limited

Report and accounts for the year ended 30 June 2021

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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:-.

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
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

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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.

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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 candidates 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

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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.

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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

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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;

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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.

Expia Limited

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	<u>237,160</u>	<u>-</u>	<u>237,160</u>
Expenditure on:				
Charitable activities	B2	235,027	-	235,027
Total expenditure	B	<u>235,027</u>	<u>-</u>	<u>235,027</u>
Net income for the year		2,133	-	2,133
Net income after transfers		<u>2,133</u>	<u>-</u>	<u>2,133</u>
Net movement in funds		<u>2,133</u>	<u>-</u>	<u>2,133</u>
Reconciliation of funds:-	E			
Total funds brought forward		44,506	-	44,506
Total funds carried forward		<u>46,639</u>	<u>-</u>	<u>46,639</u>

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	<u>(21,385)</u>	<u>785</u>

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

	SORP		2021	2020
	Note	Ref	£	£
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:-				
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.

Expia Limited

Notes to the Accounts for the year ended 30 June 2021

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.

Expia Limited

Notes to the Accounts for the year ended 30 June 2021

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 charity.

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

Expia Limited

Notes to the Accounts for the year ended 30 June 2021

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
	<u>2,150</u>	<u>900</u>

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

Activity	Work in Progress		Stocks	
	2021 £	2020 £	2021 £	2020 £
Stocks for resale	-	-	900	900
	-	-	-	-
	<u>-</u>	<u>-</u>	<u>900</u>	<u>900</u>

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
	<u>10,836</u>	<u>3,809</u>

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

Expia Limited

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

Expia Limited

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	Expenditure	Other Gains & Losses	Movement in funds
	2021 £	2021 £	2021 £	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.
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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 classified 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
Liability 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

Expia Limited

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 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 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