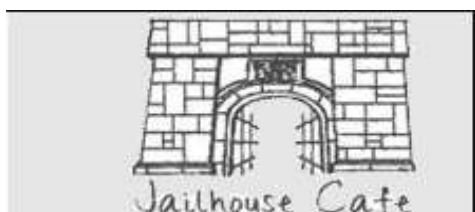


Company Registration Number - 08092010  
08092010  
The Charity Registration Number is :- 1162405

Expia Limited  
Report and Accounts  
31 March 2025



# **Expia Limited**

## **Report and accounts for the year ended 31 March 2025**

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## **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.

.

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:-.

| <b><i>Name</i></b>                      | <b><i>Appointed</i></b>        | <b><i>Resigned/Retired</i></b> |
|-----------------------------------------|--------------------------------|--------------------------------|
| <b><i>Stephen Butler (Chairman)</i></b> |                                |                                |
| <b><i>Sally Birch</i></b>               |                                |                                |
| <b><i>Peter Lewis</i></b>               |                                |                                |
| <b><i>Graham Metcalfe</i></b>           |                                |                                |
| <b><i>Daniel Terrey</i></b>             | <b><i>2 September 2024</i></b> |                                |
| <b><i>Timothy Hargrave</i></b>          | <b><i>12 December 2024</i></b> |                                |
| <b><i>Susan Munts</i></b>               |                                | <b><i>12 December 2024</i></b> |
| <b><i>Alpheus Durrant</i></b>           |                                | <b><i>16 October 2024</i></b>  |

## **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

## **Expia Limited**

Company Registration Number - 08092010

### **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.

## **Expia Limited**

Company Registration Number - 08092010

### **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 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

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.

## **Expia Limited**

Company Registration Number - 08092010

## **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

## **Expia Limited**

Company Registration Number - 08092010

### **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.

## **Expia Limited**

Company Registration Number - 08092010

### **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

## **Expia Limited**

### **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.

## **Expia Limited**

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

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<br>£      | 2024<br>£     |
|--------------------------------------------------------------|----------------|---------------|
| 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                                  | -              | -             |
| <b>Net resources available to fund charitable activities</b> | <b>(2,371)</b> | <b>36,516</b> |

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

#### Summary of funds

|                           | Unrestricted<br>and<br>Designated funds<br>2025<br>£ | Restricted<br>Funds<br>2025<br>£ | Total<br>Funds<br>2025<br>£ | Last Year<br>Total Funds<br>2024<br>£ |
|---------------------------|------------------------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| 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<br>£      | 2024<br>£      |
|--------------------------------------------------------------------------------|----------------|----------------|
| <b>Income</b>                                                                  |                |                |
| Income from operations                                                         | 563,969        | 562,239        |
| Investment income                                                              |                |                |
| Interest receivable                                                            | 549            | 386            |
| <b>Gross income in the year before exceptional items</b>                       | <b>565,478</b> | <b>562,625</b> |
| <b>Gross income in the year including exceptional items</b>                    | <b>565,478</b> | <b>562,625</b> |
| <b>Expenditure</b>                                                             |                |                |
| 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 | -              | -              |
| <b>Total expenditure in the year</b>                                           | <b>567,382</b> | <b>523,568</b> |
| <b>Net income before tax in the financial year</b>                             | <b>(1,904)</b> | <b>39,057</b>  |
| Tax on surplus on ordinary activities                                          | -              | -              |
| <b>Net income after tax in the financial year</b>                              | <b>(1,904)</b> | <b>39,057</b>  |
| <b>Retained surplus for the financial year</b>                                 | <b>(1,904)</b> | <b>39,057</b>  |

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

|                                                       | SORP |     | 2025          | 2024          |
|-------------------------------------------------------|------|-----|---------------|---------------|
|                                                       | Note | Ref | £             | £             |
| <b>Fixed assets</b>                                   |      | A   |               |               |
| Tangible assets                                       | 13   | A2  | 5,056         | 5,854         |
| <b>Current assets</b>                                 |      | 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        |
| <b>Total current assets</b>                           |      |     | 80,865        | 78,123        |
| <b>Creditors: amounts falling due within one year</b> | 16   | C1  | (24,621)      | (20,773)      |
| <b>Net current assets</b>                             |      |     | 56,244        | 57,350        |
| <b>The total net assets of the charity</b>            |      |     | <b>61,300</b> | <b>63,204</b> |

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

### Restricted funds

-

### Unrestricted Funds

|                            |    |    |        |        |
|----------------------------|----|----|--------|--------|
| Unrestricted Revenue Funds | 19 | D3 | 61,300 | 63,204 |
|                            |    |    | 61,300 | 63,204 |

### Designated Funds

|                            |  |  |               |               |
|----------------------------|--|--|---------------|---------------|
| <b>Total charity funds</b> |  |  | <b>61,300</b> | <b>63,204</b> |
|----------------------------|--|--|---------------|---------------|

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 uncertainties 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 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*'

## Expia Limited

### Notes to the Accounts for the year ended 31 March 2025

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.

## **Expia Limited**

### **Notes to the Accounts for the year ended 31 March 2025**

#### **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.

## Expia Limited

### 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<br>£ | 2024<br>£ |
|-----------------------------------------------------------------------------|-----------|-----------|
| 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

| <b>Salary costs</b>                                                | 2025<br>£      | 2024<br>£      |
|--------------------------------------------------------------------|----------------|----------------|
| 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          |
| <b>Total salaries, wages and related costs</b>                     | <b>241,073</b> | <b>216,319</b> |

|                                                                                 |    |    |
|---------------------------------------------------------------------------------|----|----|
| 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        |
| <b>The estimated full time equivalent number of all staff employed as above</b> | <b>18</b> | <b>10</b> |

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.

## Expia Limited

### 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 liabilities 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

| <i>Current Year</i>             | Opening<br>Deferrals | Released<br>from prior<br>years | Received<br>less released<br>in year | Deferred<br>at year end |
|---------------------------------|----------------------|---------------------------------|--------------------------------------|-------------------------|
|                                 | £                    | £                               | £                                    | £                       |
| National Lottery Community Fund | 287                  | 287                             | -                                    | -                       |
| <b>Total</b>                    | <u>287</u>           | <u>287</u>                      | <u>-</u>                             | <u>-</u>                |

|                                                  | 2025<br>£ | 2024<br>£  |
|--------------------------------------------------|-----------|------------|
| <b>These deferrals are included in creditors</b> | <u>-</u>  | <u>287</u> |

| <i>Prior Year</i>               | Opening<br>Deferrals | Released<br>from prior<br>years | Received<br>less released<br>in year | Deferred<br>at year end |
|---------------------------------|----------------------|---------------------------------|--------------------------------------|-------------------------|
|                                 | £                    | £                               | £                                    | £                       |
| National Lottery Community Fund | 27,619               | 27,332                          | -                                    | 287                     |
| <b>Total</b>                    | <u>27,619</u>        | <u>27,332</u>                   | <u>-</u>                             | <u>287</u>              |

|                                                  | 2024<br>£  | 2023<br>£     |
|--------------------------------------------------|------------|---------------|
| <b>These deferrals are included in creditors</b> | <u>287</u> | <u>27,619</u> |

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 year ended 31 March 2025

#### 12 Intangible Fixed Assets

|                          | 2025<br>£  | 2024<br>£  |
|--------------------------|------------|------------|
| <b>Trademarks:</b>       |            |            |
| <b>Cost</b>              |            |            |
| At 1 April 2024          | 270        | 270        |
| <b>At 31 March 2025</b>  | <b>270</b> | <b>270</b> |
| <b>Amortisation</b>      |            |            |
| At 1 April 2024          | 270        | 270        |
| Provided during the year | -          | -          |
| <b>At 31 March 2025</b>  | <b>270</b> | <b>270</b> |
| <b>Net book value</b>    | <b>-</b>   | <b>-</b>   |

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

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

#### 14 Stocks & Work in Progress

|                           | 2025<br>£    | 2024<br>£     |
|---------------------------|--------------|---------------|
| Stocks before write downs | 8,222        | 10,257        |
|                           | <b>8,222</b> | <b>10,257</b> |

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

|                               | <b>Work in Progress</b> |           | <b>Stocks</b> |              |
|-------------------------------|-------------------------|-----------|---------------|--------------|
|                               | 2025<br>£               | 2024<br>£ | 2025<br>£     | 2024<br>£    |
| <b>Activity</b>               |                         |           |               |              |
| Stocks in retail food outlets | -                       | -         | 8,680         | 4,500        |
|                               | <b>-</b>                | <b>-</b>  | <b>8,680</b>  | <b>4,500</b> |

## Expia Limited

### 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        |
|                                | <b>1,991</b> | <b>3,151</b> |

#### 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        |
|                                                   | <b>24,623</b> | <b>20,772</b> |

#### 17 Income and Expenditure account summary

|                                | 2025          | 2024          |
|--------------------------------|---------------|---------------|
|                                | £             | £             |
| <b>At 1 April 2024</b>         | 63,204        | 24,147        |
| Surplus after tax for the year | (1,904)       | 39,057        |
| <b>At 31 March 2025</b>        | <b>61,300</b> | <b>63,204</b> |

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

| <b>At 31 March 2025</b> | Unrestricted<br>funds | Designated<br>funds | Restricted<br>funds | Total<br>Funds  |
|-------------------------|-----------------------|---------------------|---------------------|-----------------|
|                         | £                     | £                   | £                   | £               |
| Tangible Fixed Assets   | 5,056                 | -                   | -                   | <b>5,056</b>    |
| Current Assets          | 80,865                | -                   | -                   | <b>80,865</b>   |
| Current Liabilities     | (24,621)              | -                   | -                   | <b>(24,621)</b> |
|                         | <b>61,300</b>         | -                   | -                   | <b>61,300</b>   |
| <b>At 1 April 2024</b>  | Unrestricted<br>funds | Designated<br>funds | Restricted<br>funds | Total<br>Funds  |
|                         | £                     | £                   | £                   | £               |
| Tangible Fixed Assets   | 5,853                 | -                   | -                   | <b>5,853</b>    |
| Current Assets          | 78,123                | -                   | -                   | <b>78,123</b>   |
| Current Liabilities     | (20,773)              | -                   | -                   | <b>(20,773)</b> |
|                         | <b>63,203</b>         | -                   | -                   | <b>63,203</b>   |

## Expia Limited

### 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<br>£          | See Note 0<br>£                 | £                             |
| <b>Unrestricted and designated funds:-</b>     |                                 |                           |                                 |                               |
| Unrestricted Revenue Funds                     | 63,204                          | (1,904)                   | -                               | <b>61,300</b>                 |
| <b>Total unrestricted and designated funds</b> | <b>63,204</b>                   | <b>(1,904)</b>            | <b>-</b>                        | <b>61,300</b>                 |
| <b>Total charity funds</b>                     | <b>63,204</b>                   | <b>(1,904)</b>            | <b>-</b>                        | <b>61,300</b>                 |

#### 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              |
|                                            | £              | £                | £                    | £                 |
| <b>Unrestricted and designated funds:-</b> |                |                  |                      |                   |
| Unrestricted Revenue Funds                 | 565,191        | (567,095)        | -                    | <b>(1,904)</b>    |
|                                            | <b>565,478</b> | <b>(567,382)</b> | <b>-</b>             | <b>(1,904)</b>    |

#### 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 lk 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 2025 as required by the SORP 2015

*This analysis is classified by conventional nominal descriptions and not by activity.*

### 23 Donations, Grants and Legacies

|                                                         | Current year<br>Unrestricted<br>Funds<br>2025<br>£ | Current year<br>Restricted<br>Funds<br>2025<br>£ | Current year<br>Total Funds<br>2025<br>£ | Prior Year<br>Total Funds<br>2024<br>£ |
|---------------------------------------------------------|----------------------------------------------------|--------------------------------------------------|------------------------------------------|----------------------------------------|
| <b>Donations and gifts from individuals</b>             |                                                    |                                                  |                                          |                                        |
| Small donations individually less than £1000            | 402                                                | -                                                | 402                                      | -                                      |
| <b>Total donations and gifts from individuals</b>       | <b>402</b>                                         | <b>-</b>                                         | <b>402</b>                               | <b>-</b>                               |
|                                                         |                                                    |                                                  |                                          |                                        |
|                                                         | Current year<br>Unrestricted<br>Funds<br>2025<br>£ | Current year<br>Restricted<br>Funds<br>2025<br>£ | Current year<br>Total Funds<br>2025<br>£ | Prior Year<br>Total Funds<br>2024<br>£ |
| <b>Revenue grants from government and public bodies</b> |                                                    |                                                  |                                          |                                        |
| 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                                    | -                                      |
| <b>Total public sector revenue grants</b>               | <b>6,837</b>                                       | <b>287</b>                                       | <b>7,124</b>                             | <b>60,153</b>                          |
| <b>Total Donations, Grants and Legacies</b>             |                                                    |                                                  |                                          |                                        |
| <b>Total Donations, Grants and Legacies A1</b>          | <b>7,239</b>                                       | <b>287</b>                                       | <b>7,526</b>                             | <b>60,177</b>                          |

### 24 Income from charitable activities - Trading Activities

| <i>Current year</i>                                | Current year<br>Unrestricted<br>Funds<br>2025<br>£ | Current year<br>Restricted<br>Funds<br>2025<br>£ | Current year<br>Total Funds<br>2025<br>£ | Prior Year<br>Total funds<br>2024<br>£ |
|----------------------------------------------------|----------------------------------------------------|--------------------------------------------------|------------------------------------------|----------------------------------------|
| <b>Primary purpose and ancillary trading</b>       |                                                    |                                                  |                                          |                                        |
| Café and visits income                             | 556,443                                            | -                                                | 556,443                                  | 501,462                                |
| <b>Total Primary purpose and ancillary trading</b> | <b>556,443</b>                                     | <b>-</b>                                         | <b>556,443</b>                           | <b>502,062</b>                         |

## 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

| <i>Current year</i>                        | Current year<br>Unrestricted<br>Funds<br>2025<br>£ | Current year<br>Restricted<br>Funds<br>2025<br>£ | Current year<br>Total Funds<br>2025<br>£ | Prior Year<br>Total Funds<br>2024<br>£ |
|--------------------------------------------|----------------------------------------------------|--------------------------------------------------|------------------------------------------|----------------------------------------|
| Total income from charitable trading       | 556,443                                            | -                                                | 556,443                                  | 502,062                                |
| <b>Total from charitable activities A2</b> | <b>556,443</b>                                     | <b>-</b>                                         | <b>556,443</b>                           | <b>502,062</b>                         |

#### 26 Investment income

|                                   | Current year<br>Unrestricted<br>Funds<br>2025<br>£ | Current year<br>Restricted<br>Funds<br>2025<br>£ | Current year<br>Total Funds<br>2025<br>£ | Prior Year<br>Total Funds<br>2024<br>£ |
|-----------------------------------|----------------------------------------------------|--------------------------------------------------|------------------------------------------|----------------------------------------|
| Bank Interest Receivable          | 549                                                | -                                                | 549                                      | 386                                    |
| <b>Total investment income A4</b> | <b>1,509</b>                                       | <b>-</b>                                         | <b>1,509</b>                             | <b>386</b>                             |

#### 27 Expenditure on charitable activities - Charitable trading

| <i>Current Year</i>                                                                                     | Current year<br>Unrestricted<br>Funds<br>2025<br>£ | Current year<br>Restricted<br>Funds<br>2025<br>£ | Current year<br>Total Funds<br>2025<br>£ | Prior Year<br>Total Funds<br>2024<br>£ |
|---------------------------------------------------------------------------------------------------------|----------------------------------------------------|--------------------------------------------------|------------------------------------------|----------------------------------------|
| 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                                |
| <b>Total charitable trading costs B2b</b>                                                               | <b>547,807</b>                                     | <b>27,332</b>                                    | <b>575,139</b>                           | <b>652,902</b>                         |

#### 28 Expenditure on charitable activities- Grant funding of activities

| <i>Current Year</i>                | Current year<br>Unrestricted<br>Funds<br>2025<br>£ | Current year<br>Restricted<br>Funds<br>2025<br>£ | Current year<br>Total Funds<br>2025<br>£ | Prior Year<br>Total Funds<br>2024<br>£ |
|------------------------------------|----------------------------------------------------|--------------------------------------------------|------------------------------------------|----------------------------------------|
| Prisoner release grants            | 150                                                | -                                                | 150                                      | -                                      |
| <b>Total grantmaking costs B2c</b> | <b>150</b>                                         | <b>-</b>                                         | <b>150</b>                               | <b>-</b>                               |

## 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

| <i>Current Year</i>                                                                        | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|--------------------------------------------------------------------------------------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
|                                                                                            | 2025                                  | 2025                                | 2025                        | 2024                      |
|                                                                                            | £                                     | £                                   | £                           | £                         |
| <b>Employee costs not included in direct costs</b>                                         |                                       |                                     |                             |                           |
| Travel and subsistence - staff                                                             | 236                                   | -                                   | 236                         | 691                       |
| Staff uniform                                                                              | 609                                   | -                                   | 609                         | -                         |
| <b>Volunteer costs</b>                                                                     |                                       |                                     |                             |                           |
| Volunteers' expenses                                                                       | -                                     | -                                   | -                           | -                         |
| <b>Premises Expenses</b>                                                                   |                                       |                                     |                             |                           |
| Rates and water charges                                                                    | 3,017                                 | -                                   | 3,017                       | 2,732                     |
| Expia House refurbishment                                                                  | 2,313                                 | 287                                 | 2,600                       | 27,332                    |
| <b>Administrative overheads</b>                                                            |                                       |                                     |                             |                           |
| 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                       |
| Liability 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                       |
| <b>Professional fees paid to advisors other than the auditor or examiner</b>               |                                       |                                     |                             |                           |
| 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                     |
| <b>Financial costs</b>                                                                     |                                       |                                     |                             |                           |
| Bank charges                                                                               | 6,050                                 | -                                   | 6,050                       | 4,801                     |
| Depreciation & Amortisation in total for                                                   | 1,264                                 | -                                   | 1,264                       | 1,463                     |
| <b>Support costs before reallocation</b>                                                   | <b>96,134</b>                         | <b>287</b>                          | <b>96,421</b>               | <b>104,928</b>            |
| <b>Less support costs reallocated to specific activities</b>                               |                                       |                                     |                             |                           |
| To charitable trading costs                                                                | (77,596)                              | (27,332)                            | (104,928)                   | (234,862)                 |
| <b>Total support costs - Current Year</b>                                                  | <b>18,538</b>                         | <b>(27,045)</b>                     | <b>(8,507)</b>              | <b>(129,934)</b>          |
|                                                                                            |                                       |                                     |                             | -                         |
| The basis of allocation of costs between activities is described under accounting policies |                                       |                                     |                             | -                         |
|                                                                                            |                                       |                                     |                             | -                         |
| <b>Administrative overheads</b>                                                            |                                       |                                     |                             |                           |

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

## Expia Limited

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

#### 30 Other Expenditure - Governance costs

| <i>Current Year</i>           | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|-------------------------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
|                               | 2025                                  | 2025                                | 2025                        | 2024                      |
|                               | £                                     | £                                   | £                           | £                         |
| Independent Examiner's fees   | 600                                   | -                                   | 600                         | 600                       |
| <b>Total Governance costs</b> | <b>600</b>                            | <b>-</b>                            | <b>600</b>                  | <b>600</b>                |

All the expenditure in the prior year was unrestricted.

#### 31 Total Charitable expenditure

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

All the expenditure in the prior year was unrestricted.

| <i>Prior Year</i>                   |            | Prior Year<br>Unrestricted<br>Funds | Prior Year<br>Restricted<br>Funds | Prior Year<br>Total Funds |
|-------------------------------------|------------|-------------------------------------|-----------------------------------|---------------------------|
|                                     |            | 2024                                | 2024                              | 2024                      |
|                                     |            | £                                   | £                                 | £                         |
| Total charitable trading costs      | <b>B2b</b> | 652,902                             | -                                 | 652,902                   |
| Total grantmaking costs             | <b>B2c</b> | -                                   | -                                 | -                         |
| Total Governance costs              | <b>B2e</b> | 600                                 | -                                 | 600                       |
| <b>Total charitable expenditure</b> | <b>B2</b>  | <b>523,568</b>                      | <b>-</b>                          | <b>523,568</b>            |