

ASHLEY HOUSE HOSTEL

England & Wales · Charity number 1182930

Details

Status Registered

Legal form CIO

Registered 2019-04-10

Register [View on the Charity Commission register](#)

Contact

Address Dundry House
20 Kingsdown Parade
Kingsdown
Bristol
BS6 5UD

Phone 01179249697

Activities

Objects: 1. THE OBJECTS OF THE CIO ARE THAT THE ASHLEY HOUSE HOSTEL INCLUDING ANY BUILDINGS HEREAFTER TO BE ERECTED THEREON SHALL BE HELD FOR THE PURPOSES OF MAINTAINING AN APPROVED HOSTEL, APPROVED HOME, APPROVED SCHOOL OR OTHER INSTITUTION APPROVED FOR RECEIVING, SUPERVISING, EDUCATING AND OTHERWISE PROVIDING FOR ALL OR ANY PERSONS REFERRED TO ASHLEY HOUSE HOSTEL UNDER THE PROVISIONS OF THE CRIMINAL JUSTICE ACT 2000 OR ANY LEGISLATION OR ORDER REPLACING OR AMENDING THE SAME AND FOR SUCH PURPOSES ANCILLARY TO THE PURPOSES HEREINBEFORE DESCRIBED, INCLUDING THE PROVISION AND EQUIPMENT OF SUCH RECREATION ROOMS (INCLUDING A GYMNASIUM) AND CLUBS (IF ANY) AS IN THE OPINION OF THE CHARITY TRUSTEES SHALL BE NECESSARY OR DESIRABLE TO FURTHER SUCH PURPOSES AS AFORESAID.

Activities: To provide approved premises under the provisions of the Courts & Criminal Services Act 2000

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Other Charitable Purposes
- **Who:** Other Defined Groups

Geography

- Bristol City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,138,484	£1,269,536	£1,790,738	19
2024-03-31	£1,044,221	£1,149,606	£1,921,790	22
2023-03-31	£947,555	£980,694	£2,027,175	18
2022-03-31	£886,967	£881,525	£2,060,314	22
2021-03-31	£888,257	£896,788	£2,054,872	18

Trustees

Name	Role	Appointed
NICK GOUGH	Chair	2019-04-10
ANGELA MARY LONG		2019-04-10
Glynthea Modood		2023-06-19
MR NICK STROUD		2019-04-10
MR WILL HULL		2019-04-10

ASHLEY HOUSE HOSTEL

England & Wales - Charity number 1182930

Accounts

ASHLEY HOUSE HOSTEL

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

ASHLEY HOUSE HOSTEL

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ASHLEY HOUSE HOSTEL

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees	W Hull A Long N Stroud N Gough G Modood
Charity registered number	1182930
Principal office	Dundry House 20 Kingsdown Parade Kingsdown Bristol BS6 5UD
Independent auditors	Randall & Payne LLP Chartered Accountants Shurdington Road Cheltenham Gloucestershire GL51 4GA

ASHLEY HOUSE HOSTEL

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

TRUSTEES

The Trustees in office during the year 1 April 2024 – 31 March 2025 were:

W Hull

A Long

N Stroud

N Gough

G Modood

The trustees have no beneficial interest in Ashley House Hostel.

GOVERNANCE AND MANAGEMENT

Ashley House Hostel (or Ashley House) is an incorporated charitable association governed by a written constitution which sets out the procedures for the appointment of trustees. Decisions are made by a simple majority of trustees attending and voting at meetings.

OBJECTIVES AND ACTIVITIES

Ashley House Hostel, which remains an Approved Premises (AP), provides accommodation for those mostly on parole licences, but also on bail and community sentences, and other services including supervision, information and advice under the provisions of the Courts & Criminal Services Act 2000.

ACHIEVEMENTS AND PERFORMANCE

In the year to 31 March 2025, we provided accommodation for 244 residents over 8,030 bed nights. Our occupancy was 87.3% which is just below our target of 90% occupancy but higher than the previous year.

All the residents in this period were on licence on arrival at Ashley House.

The average length of stay of all residents was 44.5 days, including some short periods of home leave from prison. The longest residence was 124 days.

Residents leaving the AP are categorised as having successfully completed their residence or as having failed to complete. In the year under review, 76% of residents successfully completed, having been moved on to other accommodation at the end of their residence requirement or as required by their probation officer, or returned to prison after planned home leave. This has remained steady over the previous few years. The remaining 24% left for a number of reasons, including absconding, breach of Approved Premises rules, failing to comply with drug and alcohol treatment, or committing further offences. These former residents will have been returned to jail (if they were on a licence), or to court.

Ashley House serves the National Probation Service in the South West and South Central areas for the most part, but also accepts residents from other areas when a probation officer is available to supervise them. In the year under review, we accommodated residents referred to us from the following other areas: London and Wales.

Probation services classify residents by the risk they present to themselves and to others, and their risk of re-offending. In the period under review, 179 new residents arrived, and of those,

- 5 (2.8%) was classified as very high risk
- 174 (97.2%) were classified as high risk
- None was medium or low risk.

We continue to accommodate a majority of high risk residents.

ASHLEY HOUSE HOSTEL

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE (continued)

Ashley House seeks to give due regard to equality and diversity, and to this end we record the ethnic background of residents using standard census classifications. We are therefore able to analyse the number of residents and resident bed nights by ethnic group. In the year under review, 16.3% of our occupancy was held by residents from minority ethnic groups. 1 resident chose not to disclose his ethnicity.

We also seek as far as practicable to maintain good relations with the local community, recognising the fears and difficulties that neighbours might experience having an Approved Premises in their neighbourhood. Four of our Trustees are, in fact, near neighbours of the Approved Premises, but we also have a Community Liaison Group (CLG), at which representatives of the Probation Service and the Approved Premises meet the AP's neighbours to discuss and address their concerns.

Residents under supervision in Approved Premises are subject to curfew and required to attend meetings and appointments in the AP as well as with their probation officer and other workers. For the rest of their time, they are allowed to come and go as they wish.

FINANCIAL REVIEW

The majority of the Charity's income (98.5%, 2024: 98.4%) was received through the contract with the Ministry of Justice, in exchange for the management and operation of the Approved Premises.

Total expenditure equalling £1,269,536 (2024: £1,149,606) was incurred in relation to the operation of the AP, resulting in an in-year deficit of (£131,052) (2024: deficit £105,385), which reduced total funds carried forward to £1,790,738 (2024: £1,921,790).

The desktop valuation provided by Richard Harding (Estate Agents & Valuers) in the prior year was deemed by the trustees to remain appropriate.

ASHLEY HOUSE HOSTEL

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

FUNDING POLICY

Restricted funds – these are funds received for specific projects as shown in the statement of financial activities on page 14.

Unrestricted funds – these are funds generally available for the administration of the trust which can be expended at the discretion of the trustees in furtherance of the trust's objectives.

RESERVES POLICY

The Hostel is funded in the main by contracts received quarterly from the Home Office. It is not necessary therefore for the Hostel to carry forward substantial amounts in reserve.

At the period end, reserves held totalled £1,790,738 (2024: £1,931,790). Of this, £1,494,351 (2024: £1,494,351) related to the revaluation reserve.

PLANS FOR FUTURE PERIODS

Preparations were made for the management of the Approved Premises to be transferred to the Ministry of Justice on 31 March 2025.

The Trustees confirm that operations (contract transfer) have ceased in the post year end period. Also that the Charity will continue to own the building, has free cash reserves, minimal ongoing costs and no intention to dissolve the entity in the 12 months following signing.

REMUNERATION POLICY FOR KEY MANAGEMENT PERSONNEL

Key Management personnel pay rates are in line with other charities or companies of a similar size.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charities law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the profit or loss of the trust for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then 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 trust will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the trust to enable them to ensure that the financial statements comply with the Charities Acts. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ASHLEY HOUSE HOSTEL


TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

STATEMENT OF DISCLOSURE OF INFORMATION TO THE AUDITOR

The trustees who held office at the date of approval of this annual report confirm that:

- so far as they are aware, there is no relevant, information needed by the trust's independent examiner in connection with preparing his report, of which the trust's independent examiner is unaware; and
- they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant information and to establish that the trust's independent examiner is aware of that information.

Approved by order of the members of the board of Trustees and signed on their behalf by:


.....
N Stroud
(Chair of Trustees)
Date: 22/12/25

ASHLEY HOUSE HOSTEL

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASHLEY HOUSE HOSTEL

Opinion

We have audited the financial statements of Ashley House Hostel (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

ASHLEY HOUSE HOSTEL

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASHLEY HOUSE HOSTEL (CONTINUED)

Emphasis of matter

We draw attention to the Trustees' Report, which describes the charity's plans for future periods following the cessation of the contract relating to the approved premises. As stated in the Trustees' Report, although this contract has now ended, the trustees have confirmed their intention for the charity to continue its operations for the foreseeable future and have assessed that the charity has the financial resources and operational capacity to do so. Our opinion is not modified in respect of this matter.

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

ASHLEY HOUSE HOSTEL

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASHLEY HOUSE HOSTEL (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities

- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We obtained an understanding of laws and regulations that could reasonably be expected to have a material effect on the financial statements through discussion with management and those charged with governance, including financial reporting and taxation legislation. We consider the extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations. We remained alert to any indication of non-compliance throughout the audit.
- We addressed the risk of fraud through management override by reviewing the appropriateness of a sample of journal entries and other adjustments; assessing whether the judgements made in making key accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business that we come across throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

ASHLEY HOUSE HOSTEL

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASHLEY HOUSE HOSTEL (CONTINUED)

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



Benjamin Burch ACA (Senior Statutory Auditor)

Randall & Payne LLP

Chartered Accountants

Statutory Auditors

Shurdington Road

Cheltenham

Gloucestershire

GL51 4GA

Date: 15/01/2026

Randall & Payne LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

ASHLEY HOUSE HOSTEL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Continuing operations 2025 £	Discontinued operations 2025 £	Total funds 2025 £	Continuing operations 2024 £	Discontinued operations 2024 £	Total funds 2024 £
Income from:								
Charitable activities	3	1,135,595	-	1,135,595	1,135,595	-	1,046,407	1,046,407
Investments	4	2,889	2,889	-	2,889	(2,186)	-	(2,186)
Total income		1,138,484	2,889	1,135,595	1,138,484	(2,186)	1,046,407	1,044,221
Expenditure on:								
Charitable activities	5	1,269,536	2,004	1,267,532	1,269,536	-	1,149,606	1,149,606
Total expenditure		1,269,536	2,004	1,267,532	1,269,536	-	1,149,606	1,149,606
Net movement in funds		(131,052)	885	(131,937)	(131,052)	(2,186)	(103,199)	(105,385)
Reconciliation of funds:								
Total funds brought forward		1,921,790	1,921,790	-	1,921,790	2,027,175	-	2,027,175
Net movement in funds		(131,052)	885	(131,937)	(131,052)	(2,186)	(103,199)	(105,385)
Total funds carried forward		1,790,738	1,922,675	(131,937)	1,790,738	2,024,989	(103,199)	1,921,790

The Statement of Financial Activities includes all gains and losses recognised in the year.


The notes on pages 13 to 23 form part of these financial statements.

ASHLEY HOUSE HOSTEL

**BALANCE SHEET
AS AT 31 MARCH 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	1,567,445	1,584,000
		<u>1,567,445</u>	<u>1,584,000</u>
Current assets			
Debtors	11	1,692	1,363
Cash at bank and in hand		551,955	665,568
		<u>553,647</u>	<u>666,931</u>
Current liabilities			
Creditors: amounts falling due within one year	12	(330,354)	(329,141)
Net current assets		<u>223,293</u>	<u>337,790</u>
Total assets less current liabilities		<u>1,790,738</u>	<u>1,921,790</u>
Net assets excluding pension asset		<u>1,790,738</u>	<u>1,921,790</u>
Total net assets		<u><u>1,790,738</u></u>	<u><u>1,921,790</u></u>
Charity funds			
Restricted funds	14	-	-
Unrestricted funds	14	1,790,738	1,921,790
Total funds		<u><u>1,790,738</u></u>	<u><u>1,921,790</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


 N Stroud
 (Chair of Trustees)
 Date: 22/12/25

The notes on pages 13 to 23 form part of these financial statements.

ASHLEY HOUSE HOSTEL

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities	(96,660)	(49,362)
	<hr/>	<hr/>
Cash flows from investing activities		
Interests	2,890	7,346
Purchase of intangible assets	(19,842)	-
	<hr/>	<hr/>
Net cash (used in)/provided by investing activities	(16,952)	7,346
	<hr/>	<hr/>
Cash flows from financing activities		
	<hr/>	<hr/>
Net cash provided by financing activities	-	-
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	(113,612)	(42,016)
Cash and cash equivalents at the beginning of the year	665,567	707,583
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	551,955	665,567
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 13 to 23 form part of these financial statements

ASHLEY HOUSE HOSTEL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. General information

Ashley House Hostel (or Ashley House) is an incorporated charitable association, registered with the Charity Commission under the charity number 1182930 and is governed by a written constitution, and the Charities Act 2011.

2. Accounting policies

2.1 Basis of preparation of financial statements

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 2nd edition, and the Charities Act 2011.

Ashley House Hostel meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The financial statements have been prepared on a going concern basis. The trustees have considered the charity's financial position and future plans as set out in the Trustees' Report, including the impact of the cessation of the contract relating to the approved premises during the year. Although this contract has ended, the trustees have reviewed the charity's forecast income, expenditure, reserves and operational commitments and are satisfied that the charity has adequate resources to continue in operational existence for the foreseeable future.

Accordingly, the trustees consider that there are no material uncertainties that cast significant doubt on the charity's ability to continue as a going concern, and the financial statements are prepared on that basis.

2.3 Fund accounting

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

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

ASHLEY HOUSE HOSTEL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.4 Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- i. Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- ii. Donated services and facilities are included at the value to the charity where this can be quantified.
- iii. The value of services provided by volunteers has not been included in these accounts.
- iv. Investment income is included when receivable.
- v. Income from charitable trading activities is accounted for when earned.
- vi. Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

2.5 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered

- i. Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- ii. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- iii. All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

ASHLEY HOUSE HOSTEL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	- straight-line over 50 years
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2.7 Pension Scheme

The charity participates on behalf of its staff in the Avon Pension Fund which is a funded defined benefit scheme. An actuarial valuation was carried out in 2010 which indicated a deficit of £256,000 in respect of the Fund's liabilities towards the charity's staff. This deficit was provided by the National Offender Management Services (now the National Probation Services) and the amount is held in a separate bank account in case it needs to be drawn on. The most recent actuarial valuation was carried out in 2025 which indicated a negligible actuarial liability of £5,000. Interest earned on deposited monies held in escrow is accrued against a corresponding liability in the financial statements, in accordance with the legal contracts which govern it.

2.8 Fixed assets held at revalued amounts

Freehold property is held under the revaluation model. This amount is the asset's fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Revaluations are made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

ASHLEY HOUSE HOSTEL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

3. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Income from charitable activities	1,135,595	1,135,595	1,046,407
	<u> </u>	<u> </u>	<u> </u>

4. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Investment income	2,889	2,889	(2,186)
	<u> </u>	<u> </u>	<u> </u>

An historical correction to investment income was recorded in the prior period.

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £	<i>Total 2024 £</i>
Charitable activities	1,269,536	1,269,536	1,149,606
	<u> </u>	<u> </u>	<u> </u>

6. Analysis of expenditure by activities

	Support costs 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Charitable activities	1,269,536	1,269,536	1,149,606
	<u> </u>	<u> </u>	<u> </u>

ASHLEY HOUSE HOSTEL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

7. Auditors' remuneration

	2025	2024
	£	£
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	6,150	5,950

8. Staff costs

	2025	2024
	£	£
Wages and salaries	640,973	598,045
Social security costs	44,131	35,918
Contribution to defined contribution pension schemes	221,796	188,139
	906,900	822,102

The average number of persons employed by the Charity during the year was as follows:

	2025	2024
	No.	No.
Employees	19	22

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

ASHLEY HOUSE HOSTEL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

10. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation					
At 1 April 2024	1,800,000	5,821	9,584	12,591	1,827,996
Additions	19,842	-	-	-	19,842
Disposals	-	(5,821)	(9,584)	(12,591)	(27,996)
At 31 March 2025	<u>1,819,842</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,819,842</u>
Depreciation					
At 1 April 2024	216,000	5,821	9,584	12,591	243,996
Charge for the year	36,397	-	-	-	36,397
On disposals	-	(5,821)	(9,584)	(12,591)	(27,996)
At 31 March 2025	<u>252,397</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>252,397</u>
Net book value					
At 31 March 2025	<u><u>1,567,445</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>1,567,445</u></u>
At 31 March 2024	<u><u>1,584,000</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>1,584,000</u></u>

The property was revalued on 10 January 2025 by Richard Harding (Estate Agents and Valuers), at a market value of between £1,500,000 and £1,750,000. The Trustees consider that the current valuation in the financial statements falls within this range and have therefore opted not to adjust the valuation in the accounting period.

11. Debtors

	2025 £	2024 £
Due within one year		
Prepayments and accrued income	1,692	1,363
	<u>1,692</u>	<u>1,363</u>

ASHLEY HOUSE HOSTEL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

12. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	7,245	14,768
Other taxation and social security	13,190	10,709
Other creditors	20,042	18,272
Other creditors: Pension escrow monies	270,748	265,532
Accruals and deferred income	19,129	19,860
	330,354	329,141

13. Financial instruments

	2025	2024
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	551,955	665,568

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

ASHLEY HOUSE HOSTEL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
General Funds - all funds	427,439	1,138,484	(1,269,536)	296,387
Revaluation reserve	1,494,351	-	-	1,494,351
	<u>1,921,790</u>	<u>1,138,484</u>	<u>(1,269,536)</u>	<u>1,790,738</u>

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds					
General Funds - all funds	496,824	1,044,221	(1,149,606)	36,000	427,439
Revaluation reserve	1,530,351	-	-	(36,000)	1,494,351
	<u>2,027,175</u>	<u>1,044,221</u>	<u>(1,149,606)</u>	<u>-</u>	<u>1,921,790</u>

ASHLEY HOUSE HOSTEL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024	Income	Expenditure	Balance at 31 March 2025
	£	£	£	£
General funds	<u>1,921,790</u>	<u>1,138,484</u>	<u>(1,269,536)</u>	<u>1,790,738</u>

Summary of funds - prior year

	<i>Balance at 1 April 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Balance at 31 March 2024</i>
	£	£	£	£	£
General funds	<u>2,027,175</u>	<u>1,044,221</u>	<u>(1,149,606)</u>	<u>-</u>	<u>1,921,790</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025	Total funds 2025
	£	£
Tangible fixed assets	1,567,445	1,567,445
Current assets	553,647	553,647
Creditors due within one year	(330,354)	(330,354)
Total	<u>1,790,738</u>	<u>1,790,738</u>

ASHLEY HOUSE HOSTEL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	1,584,000	1,584,000
Current assets	666,931	666,931
Creditors due within one year	(329,141)	(329,141)
Other unallocated	(2)	(2)
Total	1,921,788	1,921,788

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net expenditure for the year (as per Statement of Financial Activities)	(131,052)	(105,385)
Adjustments for:		
Depreciation charges	36,397	36,000
Decrease/(increase) in debtors	(329)	1,832
Increase in creditors	1,213	25,537
Interest	(2,889)	(7,346)
Net cash used in operating activities	(96,660)	(49,362)

18. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	551,955	665,567
Total cash and cash equivalents	551,955	665,567

ASHLEY HOUSE HOSTEL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

19. Analysis of changes in net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash at bank and in hand	665,568	(113,613)	551,955
	<u>665,568</u>	<u>(113,613)</u>	<u>551,955</u>

20. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £221,796 (2024 - £188,139) were payable to the fund at the balance sheet date and are included in creditors.

21. Post balance sheet events

Cessation of operations - transfer of contract

On 1 April 2025, the contract for the management and operation of the approved premises was transferred to the Ministry of Justice. Accordingly, income and expenditure related to the contract has been treated as discontinued operations in the Statement of Financial Activities.

The central operations of the Charity have ceased as of 1 April 2025, however the Charity:

- Retains ownership of the freehold property;
- Holds sufficient free reserves;
- Has trivial run-off expenses to fund from free reserves.

The Trustees have no intention of winding up the entity in the 12 months following the signing of the financial statements.

ASHLEY HOUSE HOSTEL

England & Wales - Charity number 1182930

Accounts

ASHLEY HOUSE HOSTEL

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

ASHLEY HOUSE HOSTEL

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Notes to the Financial Statements	13 - 23

The following pages do not form part of the statutory financial statements:

Charity Detailed Income and Expenditure Account and Summaries

ASHLEY HOUSE HOSTEL

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024

Trustees W Hull
 A Long
 N Stroud
 N Gough
 G Modood (appointed 19 June 2023)
 C Brisley, (sadly died on 19 January 2024)

**Charity registered
number** 1182930

Principal office 14 Somerset Street
 Bristol
 BS2 8NB

Independent auditors Randall & Payne LLP
 Chartered Accountants
 Shurdington Road
 Cheltenham
 Gloucestershire
 GL51 4GA

ASHLEY HOUSE HOSTEL

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

TRUSTEES

The Trustees in office during the year 1 April 2023 – 31 March 2024 were:

W Hull

A Long

N Stroud

N Gough

G Modood (appointed 19 June 2023)

C Brisley sadly died on 19 January 2024.

The trustees have no beneficial interest in Ashley House Hostel.

GOVERNANCE AND MANAGEMENT

Ashley House Hostel (or Ashley House) is an incorporated charitable association, registered with the Charity Commission under the charity number 1182930, and is governed by a written constitution which sets out the procedures for the appointment of trustees. Decisions are made by a simple majority of trustees attending and voting at meetings.

OBJECTIVES AND ACTIVITIES

Ashley House Hostel, which remains an Approved Premises (AP), provides accommodation for those mostly on parole licences, but also on bail and community sentences, and other services including supervision, information and advice under the provisions of the Courts & Criminal Services Act 2000.

ACHIEVEMENTS AND PERFORMANCE

In the year to 31 March 2024, we provided accommodation for 153 residents over 8,052 bed-nights. Our occupancy was 82.7% which is below our target of 90% occupancy but higher than the previous year.

All the residents in this period were on licence on arrival at Ashley House.

The average length of stay of all residents was 45.3 days, including some short periods of home leave from prison. The longest residence was 184 days.

Residents leaving the AP are categorised as having successfully completed their residence or as having failed to complete. In the year under review, 75.6% of residents successfully completed, having been moved on to other accommodation at the end of their residence requirement or as required by their probation officer, or returned to prison after planned home leave. This has remained steady over the previous few years. The remaining 24.3% left for a number of reasons, including absconding, breach of Approved Premises rules, failing to comply with drug and alcohol treatment, or committing further offences. These former residents will have been returned to jail (if they were on a licence), or to court.

Ashley House serves the National Probation Service in the South West and South Central areas for the most part, but also accepts residents from other areas when a probation officer is available to supervise them.

ASHLEY HOUSE HOSTEL

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

In the year under review, we accommodated residents referred to us from the following other areas: London, the East of England, Wales, Kent/Surrey/Sussex region, West Midlands and the North West region. Probation services classify residents by the risk they present to themselves and to others, and their risk of reoffending.

In the period under review, 144 new residents arrived, and of those,

- (0.7%) was classified as very high risk
- 143 (99.3%) were classified as high risk
- None was medium risk
- None was low risk

We continue to accommodate a majority of high risk residents.

Ashley House seeks to give due regard to equality and diversity, and to this end we record the ethnic background of residents using standard census classifications. We are therefore able to analyse the number of residents and resident bed nights by ethnic group. In the year under review, 12.2% of our occupancy was held by residents from minority ethnic groups. 0.9% chose not to disclose their ethnicity.

We also seek as far as practicable to maintain good relations with the local community, recognising the fears and difficulties that neighbours might experience having an Approved Premises in their neighbourhood. Two of our Trustees are, in fact, near neighbours of the Approved Premises, but we also have a Community Liaison Group (CLG), at which representatives of the Probation Service and the Approved Premises meet the AP's neighbours to discuss and address their concerns.

Residents under supervision in Approved Premises are subject to curfew and required to attend meetings and appointments in the AP as well as with their probation officer and other workers. For the rest of their time, they are allowed to come and go as they wish.

FINANCIAL REVIEW

The majority of the Charity's income (98.4%, 2023: 98.6%) was received through the contract with the Ministry of Justice, in exchange for the management and operation of the Approved Premises.

Total expenditure equalling £1,149,606 (2023: £980,694) was incurred in relation to the operation of the AP, resulting in an in-year deficit of £105,385 (2023: deficit £33,139), which reduced total funds carried forward to £1,921,790 (2023: £2,027,175).

A desktop valuation was obtained in the period from Richard Harding (Estate Agents & Valuers), which supported the net book asset valuation contained within the financial statements (£1,584,000, 2023: £1,620,000). The Trustees have therefore opted not to record any impairment charges in the financial period.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

FUNDING POLICY

Restricted funds – these are funds received for specific projects as shown in the statement of financial activities on page 14.

Unrestricted funds – these are funds generally available for the administration of the trust which can be expended at the discretion of the trustees in furtherance of the trust's objectives.

RESERVES POLICY

The Hostel is funded in the main by contracts received quarterly from the Home Office. It is not necessary therefore for the Hostel to carry forward substantial amounts in reserve.

At the period end, reserves held totalled £1,931,322 (2023: £2,027,175). Of this, £1,494,351 (2023: £1,530,351) related to the revaluation reserve.

PLANS FOR FUTURE PERIODS

The Management Committee has signed a contract to work alongside the National Probation Service. During this year the amount paid to Ashley House has been revised and additional funds received to make staff changes to the working rota – an extra Assistant Manager. General maintenance is currently being carried out by a contractor.

REMUNERATION POLICY FOR KEY MANAGEMENT PERSONNEL

Key Management personnel pay rates are in line with other charities or companies of a similar size.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charities law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the profit or loss of the trust for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then 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 trust will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the trust to enable them to ensure that the financial statements comply with the Charities Acts. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ASHLEY HOUSE HOSTEL

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

STATEMENT OF DISCLOSURE OF INFORMATION TO THE AUDITOR

The trustees who held office at the date of approval of this annual report confirm that:

- so far as they are aware, there is no relevant, information needed by the trust's auditor in connection with preparing his report, of which the trust's auditor is unaware; and
- they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant information and to establish that the trust's auditor is aware of that information.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
N Stroud

(Chair of Trustees)

Date: 30 January 2025

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASHLEY HOUSE HOSTEL

Opinion

We have audited the financial statements of Ashley House Hostel (the 'charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

ASHLEY HOUSE HOSTEL

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASHLEY HOUSE HOSTEL (CONTINUED)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASHLEY HOUSE HOSTEL (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We obtained an understanding of laws and regulations that could reasonably be expected to have a material effect on the financial statements through discussion with management and those charged with governance, including financial reporting and taxation legislation. We considered that extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.
- We inquired of management and those charged with governance as to any known instances of noncompliance or suspected non-compliance with laws and regulations. We remained alert to any indications of noncompliance throughout the audit
- We addressed the risk of fraud through management override by reviewing the appropriateness of a sample of journal entries and other adjustments; assessing whether the judgements made in making key accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business that we come across throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

ASHLEY HOUSE HOSTEL

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASHLEY HOUSE HOSTEL (CONTINUED)

Other matters - Prior Period Financial Information

The financial statements for the year ended 31 March 2023, presented as comparative information, were not audited. Accordingly, we do not express an opinion on the comparative information for that period.0

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Randall & Payne LLP

Randall & Payne LLP

Chartered Accountants

Statutory Auditors

Shurdington Road

Cheltenham

Gloucestershire

GL51 4GA

Date: 30 January 2025

Randall & Payne LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

ASHLEY HOUSE HOSTEL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from:				
Charitable activities	3	1,046,407	1,046,407	945,451
Investments	4	(2,186)	(2,186)	2,103
Total income		<u>1,044,221</u>	<u>1,044,221</u>	<u>947,554</u>
Expenditure on:				
Charitable activities	5	1,149,606	1,149,606	980,693
Total expenditure		<u>1,149,606</u>	<u>1,149,606</u>	<u>980,693</u>
Net movement in funds		<u>(105,385)</u>	<u>(105,385)</u>	<u>(33,139)</u>
Reconciliation of funds:				
Total funds brought forward		2,027,175	2,027,175	2,060,314
Net movement in funds		(105,385)	(105,385)	(33,139)
Total funds carried forward		<u>1,921,790</u>	<u>1,921,790</u>	<u>2,027,175</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 23 form part of these financial statements.

ASHLEY HOUSE HOSTEL

**BALANCE SHEET
AS AT 31 MARCH 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	1,584,000	1,620,000
		<u>1,584,000</u>	<u>1,620,000</u>
Current assets			
Debtors	11	1,363	3,195
Cash at bank and in hand		665,568	707,584
		<u>666,931</u>	<u>710,779</u>
Creditors: amounts falling due within one year	12	(329,141)	(303,604)
Net current assets		<u>337,790</u>	<u>407,175</u>
Total assets less current liabilities		<u>1,921,790</u>	<u>2,027,175</u>
Net assets excluding pension asset		<u>1,921,790</u>	<u>2,027,175</u>
Total net assets		<u><u>1,921,790</u></u>	<u><u>2,027,175</u></u>
Charity funds			
Restricted funds	14	-	-
Unrestricted funds	14	1,921,790	2,027,175
Total funds		<u><u>1,921,790</u></u>	<u><u>2,027,175</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
N Stroud
(Chair of Trustees)
Date: 30 January 2025

The notes on pages 13 to 23 form part of these financial statements.

ASHLEY HOUSE HOSTEL

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities	(49,362)	8,903
	<hr/>	<hr/>
Cash flows from investing activities		
Interests	7,346	2,103
Net cash provided by investing activities	7,346	2,103
	<hr/>	<hr/>
Cash flows from financing activities		
Net cash provided by financing activities	-	-
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	(42,016)	11,006
Cash and cash equivalents at the beginning of the year	707,583	696,577
Cash and cash equivalents at the end of the year	665,567	707,583
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 13 to 23 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. General information

Ashley House Hostel (or Ashley House) is an incorporated charitable association, registered with the Charity Commission under the charity number 1182930 and is governed by a written constitution, and the Charities Act 2011.

2. Accounting policies

2.1 Basis of preparation of financial statements

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 2nd edition, and the Charities Act 2011.

2.2 Fund accounting

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

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

2.3 Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- i. Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- ii. Donated services and facilities are included at the value to the charity where this can be quantified.
- iii. The value of services provided by volunteers has not been included in these accounts.
- iv. Investment income is included when receivable.
- v. Income from charitable trading activities is accounted for when earned.
- vi. Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. Accounting policies (continued)

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from charitable activities	1,046,407	1,046,407	945,451
<i>Total 2023</i>	<u>945,451</u>	<u>945,451</u>	

4. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Investment income	(2,186)	(2,186)	2,103
<i>Total 2023</i>	<u>2,103</u>	<u>2,103</u>	

An historical correction to investment income was recorded in the period.

ASHLEY HOUSE HOSTEL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £	<i>Total 2023 £</i>
Charitable activities	1,149,606	1,149,606	980,693
<i>Total 2023</i>	<u>980,693</u>	<u>980,693</u>	

6. Analysis of expenditure by activities

	Support costs 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Charitable activities	1,149,606	1,149,606	980,693
<i>Total 2023</i>	<u>980,693</u>	<u>980,693</u>	

7. Auditors' remuneration

	2024 £	<i>2023 £</i>
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	5,950	-

This is the first year in which the Charity has met the audit threshold and accordingly there was no audit fee borne by the Charity in the prior year.

ASHLEY HOUSE HOSTEL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

8. Staff costs

	2024	2023
	£	£
Wages and salaries	598,045	530,504
Social security costs	35,918	39,448
Contribution to defined contribution pension schemes	188,139	126,998
	<u>822,102</u>	<u>696,950</u>

The average number of persons employed by the Charity during the year was as follows:

	2024	2023
	No.	No.
Employees	<u>22</u>	<u>18</u>

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

ASHLEY HOUSE HOSTEL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

10. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation					
At 1 April 2023	1,800,000	5,821	9,584	12,591	1,827,996
At 31 March 2024	<u>1,800,000</u>	<u>5,821</u>	<u>9,584</u>	<u>12,591</u>	<u>1,827,996</u>
Depreciation					
At 1 April 2023	180,000	5,821	9,584	12,591	207,996
Charge for the year	36,000	-	-	-	36,000
At 31 March 2024	<u>216,000</u>	<u>5,821</u>	<u>9,584</u>	<u>12,591</u>	<u>243,996</u>
Net book value					
At 31 March 2024	<u><u>1,584,000</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>1,584,000</u></u>
At 31 March 2023	<u><u>1,620,000</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>1,620,000</u></u>

The property was revalued on 10 January 2025 by Richard Harding (Estate Agents and Valuers), at a market value of between £1,500,000 and £1,750,000. The Trustees consider that the current valuation in the financial statements falls within this range and have therefore opted not to adjust the valuation in the accounting period.

11. Debtors

	2024 £	2023 £
Due within one year		
Prepayments and accrued income	1,363	3,195
	<u><u>1,363</u></u>	<u><u>3,195</u></u>

ASHLEY HOUSE HOSTEL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

12. Creditors: Amounts falling due within one year

	2024	<i>2023</i>
	£	<i>£</i>
Trade creditors	14,768	<i>12,523</i>
Other taxation and social security	10,709	<i>10,329</i>
Other creditors	18,272	<i>12,093</i>
Other creditors: Pension escrow monies	265,532	<i>256,000</i>
Accruals and deferred income	19,860	<i>12,659</i>
	329,141	<i>303,604</i>

13. Financial instruments

	2024	<i>2023</i>
	£	<i>£</i>
Financial assets		
Financial assets measured at fair value through income and expenditure	665,568	<i>707,584</i>

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

ASHLEY HOUSE HOSTEL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
General Funds - all funds	496,824	1,044,221	(1,149,606)	36,000	427,439
Revaluation reserve	1,530,351	-	-	(36,000)	1,494,351
	<u>2,027,175</u>	<u>1,044,221</u>	<u>(1,149,606)</u>	<u>-</u>	<u>1,921,790</u>

Statement of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2023 £</i>
Unrestricted funds					
General Funds - all funds	493,963	947,555	(980,694)	36,000	496,824
Revaluation reserve	1,566,351	-	-	(36,000)	1,530,351
	<u>2,060,314</u>	<u>947,555</u>	<u>(980,694)</u>	<u>-</u>	<u>2,027,175</u>

ASHLEY HOUSE HOSTEL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023	Income	Expenditure	Transfers in/out	Balance at 31 March 2024
	£	£	£	£	£
General funds	<u>2,027,175</u>	<u>1,044,221</u>	<u>(1,149,606)</u>	<u>-</u>	<u>1,921,790</u>

Summary of funds - prior year

	<i>Balance at 1 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Balance at 31 March 2023</i>
	£	£	£	£	£
General funds	<u>2,060,314</u>	<u>947,555</u>	<u>(980,694)</u>	<u>-</u>	<u>2,027,175</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024	Total funds 2024
	£	£
Tangible fixed assets	1,584,000	1,584,000
Current assets	666,931	666,931
Creditors due within one year	(329,141)	(329,141)
Total	<u>1,921,790</u>	<u>1,921,790</u>

ASHLEY HOUSE HOSTEL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	1,620,000	1,620,000
Current assets	710,779	710,779
Creditors due within one year	(303,604)	(303,604)
Total	2,027,175	2,027,175

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net expenditure for the period (as per Statement of Financial Activities)	(105,385)	(33,139)
Adjustments for:		
Depreciation charges	36,000	36,000
Decrease/(increase) in debtors	1,832	(2,303)
Increase in creditors	25,537	10,448
Interest	(7,346)	(2,103)
Net cash provided by/(used in) operating activities	(49,362)	8,903

18. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	665,567	707,583
Total cash and cash equivalents	665,567	707,583

ASHLEY HOUSE HOSTEL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

19. Analysis of changes in net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	707,584	(42,016)	665,568
	<u>707,584</u>	<u>(42,016)</u>	<u>665,568</u>

20. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £188,139 (2023 - £126,998) were payable to the fund at the balance sheet date and are included in creditors.

21. Post balance sheet events

Transfer of operations

In April 2025, the contract for the management and operation of the approved premises will transfer back to the Ministry of Justice. The Charity will remain open for at least the 12 months from the signing of the financial statements, albeit with significantly scaled down operations.

ASHLEY HOUSE HOSTEL

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2024 £	2023 £	2023 £
Income				
Investment income	(2,186)		2,103	
Contract income	1,037,392		935,096	
Residents' rent	9,015		10,355	
		1,044,221		947,554
		-		-
Gross income in the reporting period		1,044,221		947,554
Less:				
Charitable activities				
	1,149,606		980,693	
		1,149,606		980,693
Total expenditure		1,149,606		980,693
Deficit for the reporting period		(105,385)		(33,139)
Surplus brought forward at 1 April 2023		2,027,175		2,060,314
Surplus carried forward at 31 March 2024		1,921,790		2,027,175

The notes on pages 13 to 23 form part of these financial statements.

ASHLEY HOUSE HOSTEL

England & Wales - Charity number 1182930

Accounts

ASHLEY HOUSE HOSTEL
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

ASHLEY HOUSE HOSTEL

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ASHLEY HOUSE HOSTEL

TRUSTEES AND PROFESSIONAL ADVISORS

Trustees

P Abraham
C Brisley
N Gough
W Hull
A Long
N Stroud (Chairman)

Independent Examiner

R J R Maule FCA
Chartered Accountant
The Cross House
South Woodchester
GL5 5EL

Charity Registration Nos.

1182930

ASHLEY HOUSE HOSTEL

TRUSTEES' REPORT

Trustees

The trustees in office during the year 1 April 2022 – 31 March 2023 were:

P Abraham

C Brisley

W Hull

A Long

N Stroud

N Gough

P Abraham resigned on 21 December 2022. A replacement is currently being sought.

The trustees have no beneficial interest in Ashley House Hostel.

Governance and Management

Ashley House Hostel (or Ashley House) is an incorporated charitable association governed by a written constitution which sets out the procedures for the appointment of trustees. Decisions are made by a simple majority of trustees attending and voting at meetings.

Objectives and Activities

Ashley House Hostel, which remains an Approved Premises (AP), provides accommodation for those mostly on parole licences, but also on bail and community sentences, and other services including supervision, information and advice.

Achievements and Performance

In the year to 31 March 2023, we provided accommodation for 176 residents over 7,300 bed-nights. Our occupancy was 81.3% which is below our target of 90% occupancy.

All the residents in this period were on licence on arrival at Ashley House.

The average length of stay of all residents was 31.1 days, including some short periods of home leave from prison. The longest residence was 160 days.

Residents leaving the AP are categorised as having successfully completed their residence or as having failed to complete. In the year under review, 86.1% of residents successfully completed, having been moved on to other accommodation at the end of their residence requirement or as required by their probation officer, or returned to prison after planned home leave. This has remained steady over the previous few years. The remaining 13.8% left for a number of reasons, including absconding, breach of Approved Premises rules, failing to comply with drug and alcohol treatment, or committing further offences. These former residents will have been returned to jail (if they were on a licence), or to court. Also, sadly, 1 (0.6%) took his own life.

ASHLEY HOUSE HOSTEL
TRUSTEES' REPORT (CONT'D)

ACHIEVEMENTS AND PERFORMANCE (CONT'D)

Ashley House serves the National Probation Service in the South West and South Central areas for the most part, but also accepts residents from other areas when a probation officer is available to supervise them. In the year under review, we accommodated residents referred to us from the following other areas: London, the East of England, Wales, Kent/Surrey/Sussex region, West Midlands, the North West and North East regions.

Probation services classify residents by the risk they present to themselves and to others, and their risk of re-offending. In the period under review, 182 new residents arrived, and of those,

- None was classified as very high risk
- 180 (98.9%) were classified as high risk
- 2 (0.1%) were medium risk
- None was low risk.

We continue to accommodate a majority of high risk residents.

Ashley House seeks to give due regard to equality and diversity, and to this end we record the ethnic background of residents using standard census classifications. We are therefore able to analyse the number of residents and resident bed nights by ethnic group. In the year under review, 17.6% of our occupancy was held by residents from minority ethnic groups.

We also seek as far as practicable to maintain good relations with the local community, recognising the fears and difficulties that neighbours might experience having Approved Premises in their neighbourhood. Two of our Trustees are, in fact, near neighbours of the Approved Premises, but we also have a Community Liaison Group (CLG), at which representatives of the police, the Probation Service and the Approved Premises meet the AP's neighbours to discuss and address their concerns.

Residents under supervision in Approved Premises are subject to curfew and required to attend meetings and appointments in the AP as well as with their probation officer and other workers. For the rest of their time, they are allowed to come and go as they wish.

FUNDING POLICY

Restricted funds – these are funds received for specific projects as shown in the statement of financial activities on page 14.

Unrestricted funds – these are funds generally available for the administration of the trust which can be expended at the discretion of the trustees in furtherance of the trust's objectives.

ASHLEY HOUSE HOSTEL
TRUSTEES' REPORT (CONT'D)

RESERVES POLICY

The Hostel is funded in the main by contracts received quarterly from the Home Office. It is not necessary therefore for the Hostel to carry forward substantial amounts in reserve.

PLANS FOR FUTURE PERIODS

The Management Committee has signed a contract to work alongside the National Probation Service. In doing so the current amount paid to Ashley House has been revised and additional funds allocated to make staff changes to the working rota – a move to double waking night staff. General maintenance is currently being carried out by a contractor.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charities law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the profit or loss of the trust for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then 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 trust will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the trust to enable them to ensure that the financial statements comply with the Charities Acts. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**ASHLEY HOUSE HOSTEL
TRUSTEES' REPORT (CONT'D)**

STATEMENT OF DISCLOSURE OF INFORMATION TO THE INDEPENDENT EXAMINER

The trustees who held office at the date of approval of this annual report confirm that:

- so far as they are aware, there is no relevant, information needed by the trust's independent examiner in connection with preparing his report, of which the trust's independent examiner is unaware; and
- they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant information and to establish that the trust's independent examiner is aware of that information.

**ON BEHALF OF THE
BOARD**

DATE

20/12/23



N STROUD – CHAIRMAN

ASHLEY HOUSE HOSTEL

**INDEPENDENT EXAMINER'S REPORT TO
THE TRUSTEES OF ASHLEY HOUSE HOSTEL**

I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 9 to 18

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and 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.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your 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 a member of Institute of Chartered Accountants England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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].

ASHLEY HOUSE HOSTEL

**INDEPENDENT EXAMINER'S REPORT TO
THE TRUSTEES OF ASHLEY HOUSE HOSTEL (CONT'D)**

4. 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 accounts to be reached.

Signed

Dick Maule FCA

Name : Dick Maule F.C.A.

Relevant professional qualification or body

Member of Institute of Chartered Accountants England and Wales

Address

The Cross House, South Woodchester, GL5 5EL

Date

8.1.24

ASHLEY HOUSE HOSTEL

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	March 2023		March 2022	
		£	£	£	£
Tangible assets	3		1,620,000		1,656,000
Current assets					
Debtors and prepayments	4	3,195		892	
Cash at bank and in hand		<u>707,583</u>		<u>696,577</u>	
		710,778		697,469	
Current liabilities					
Creditors: amounts falling due within 12 months	5	<u>303,603</u>		<u>293,155</u>	
Net current assets			<u>407,175</u>		<u>404,314</u>
Net assets			<u>2,027,175</u>		<u>2,060,314</u>
Unrestricted funds					
General funds	6		496,824		493,963
Restricted funds			-		
Revaluation reserve	6		<u>1,530,351</u>		<u>1,566,351</u>
Total funds			<u>2,027,175</u>		<u>2,060,314</u>

These financial statements were approved by the trustees on

On behalf of the trustees:

Chairman:


 N STROUD

Date

20/12/23

ASHLEY HOUSE HOSTEL

STATEMENT OF FINANCIAL ACTIVITIES [INCLUDING INCOME & EXPENDITURE]
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds March 23	Revaluation Reserve March 23	Total Funds March 23	March 22
		£	£	£	£
Income from					
Voluntary income					
Investment income		2,103	-	2,103	90
Charitable activities					
Grants		935,096	-	935,096	879,806
Residents' rent		10,356	-	10,356	7,071
Miscellaneous income		-	-	-	-
Total income		<u>947,555</u>	<u>-</u>	<u>947,555</u>	<u>886,967</u>
Expenditure on					
Charitable activities	7	<u>980,694</u>	<u>-</u>	<u>980,694</u>	<u>881,525</u>
Total expenditure		<u>980,694</u>	<u>-</u>	<u>980,694</u>	<u>881,525</u>
Net income/(expenditure)		(33,139)	-	(33,139)	5,442
Reconciliation of funds					
Transfers between funds		36,000	(36,000)	-	-
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		-	-	-	-
Net movement in funds		2,861	(36,000)	(33,139)	5,442
Total funds brought forward		<u>493,963</u>	<u>1,566,351</u>	<u>2,060,314</u>	<u>2,054,872</u>
Total funds carried forward		<u>496,824</u>	<u>1,530,351</u>	<u>2,027,175</u>	<u>2,060,314</u>

ASHLEY HOUSE HOSTEL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

1. PRINCIPAL ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below:

(a) Basis of accounting

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 2nd edition, and the Charities Act 2011.

(b) Fund accounting

- [i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- [ii] Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- [iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- [i] Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- [ii] Donated services and facilities are included at the value to the charity where this can be quantified.
- [iii] The value of services provided by volunteers has not been included in these accounts.
- [iv] Investment income is included when receivable.

ASHLEY HOUSE HOSTEL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

- [v] Income from charitable trading activities is accounted for when earned.
- [vi] Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered.

- [i] Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- [ii] Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- [iii] All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

(e) Pension Scheme

The charity participates on behalf of its staff in the Avon Pension Fund which is a funded defined benefit scheme. An actuarial valuation was carried out in 2010 which indicated a deficit of £256,000 in respect of the Fund's liabilities towards the charity's staff. This deficit was provided by the National Offender Management Services (now the National Probation Services) and the amount is held in a separate bank account in case it needs to be drawn on. The most recent actuarial valuation was carried out in 2014 which indicated a slight reduction in this deficit to £232,000.

ASHLEY HOUSE HOSTEL

NOTES TO THE ACCOUNTS (CONT'D)
FOR THE YEAR ENDED 31 MARCH 2023

2. EMPLOYEE INFORMATION	March 2023	March 2022
Number of employees	18	22
No employee received emoluments of more than £60,000	-	-
	£	£
Salaries and wages	657,502	603,341
Social security costs	39,448	40,483
	<u>696,950</u>	<u>643,824</u>
3. FIXED ASSETS	Freehold Property £	Freehold Property £
Cost		
Brought forward	1,800,000	1,800,000
Revaluation in year	-	-
	<u>1,800,000</u>	<u>1,800,000</u>
Carried forward	1,800,000	1,800,000
Depreciation		
Brought forward	144,000	108,000
Charge for the period	36,000	36,000
	<u>180,000</u>	<u>144,000</u>
Carried forward	180,000	144,000
Net book value	<u>1,620,000</u>	<u>1,656,000</u>

The property was valued on 21st February 2018 by Andrew Forbes Chartered Valuation surveyors at a market value of £1,800,000.

The trustees have followed FRS102 and accepted the revalued amount.

4. DEBTORS	March 2023 £	March 2022 £
Grant debtors	-	-
Sundry debtors	3,195	892
	<u>3,195</u>	<u>892</u>

ASHLEY HOUSE HOSTEL

NOTES TO THE ACCOUNTS (CONT'D)
FOR THE YEAR ENDED 31 MARCH 2023

5	CREDITORS: amounts falling due within one year	March 2023	March 2022
		£	£
	Accounts payable	12,522	9,422
	Other creditors	22,422	20,620
	Other creditors re: Pension Deficit Fund	256,000	256,000
	Deferred grant	-	-
	Accruals	12,659	7,113
		<u>303,603</u>	<u>293,155</u>

6	MOVEMENTS IN FUNDS	Balance 1st April 2022	Transfers	Income	Expenditure	Balance 31 March 2023
		£	£	£	£	£
	Unrestricted funds					
	General fund	<u>493,963</u>	<u>36,000</u>	<u>947,555</u>	<u>(980,694)</u>	<u>496,824</u>
	Restricted funds					
	Management training grant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Revaluation reserve					
	Gains on revaluation of fixed assets	<u>1,566,351</u>	<u>(36,000)</u>			<u>1,530,351</u>
	Total funds	<u>2,060,314</u>	<u>-</u>	<u>947,555</u>	<u>(980,694)</u>	<u>2,027,175</u>

ASHLEY HOUSE HOSTEL

NOTES TO THE ACCOUNTS (CONT 'D)
FOR THE YEAR ENDED 31 MARCH 2023

7 EXPENDITURE	Total March 2023 £	Total March 2022 £
Wages and salaries	696,950	643,824
Rent, utilities and rates	6,951	4,345
Stationery, postage, printing and office expenses	1,866	1,967
Telephone	2,351	2,359
IT, internet access and website	-	75
Insurance	48,086	45,127
Training and recruitment	6,518	1,731
Equipment repairs and renewals	2,693	9,115
Heat, light and power	28,908	22,015
Sundry expenses	80	105
Building repairs and maintenance	33,982	14,511
Health and safety, fire protection	27,682	35,850
Accountancy fees	8,124	7,390
Independent examiner fees	850	850
Trustees expenses	442	352
Legal & Professional Fees	18,953	5,783
Bank charges	335	470
Provisions	33,495	28,254
Household	7,699	4,925
Cleaning and garden	7,773	7,101
Laundry	4,143	1,867
Medical fees	4,213	5,350
Residents' travel	211	210
Residents' activities	2,389	1,948
Depreciation	36,000	36,000
	<hr/>	<hr/>
Total	980,694	881,525
	<hr/> <hr/>	<hr/> <hr/>

CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

8

There are no capital commitments or contingent liabilities.

ASHLEY HOUSE HOSTEL

**NOTES TO THE ACCOUNTS (CONT'D)
FOR THE YEAR ENDED 31 MARCH 2023**

9. RECONCILIATION OF NET INCOME/[EXPENDITURE] TO NET CASH FLOWS FROM OPERATING ACTIVITIES	March 2023 £	March 2022 £
Net income/[expenditure for the year (as per SoFA)]	(33,139)	5,442
Adjustment for:		
Depreciation charges	36,000	36,000
[Increase]/decrease in debtors	(2,303)	(10)
Increase/[decrease] in creditors	10,448	4,670
Interest	(2,103)	(90)
	<hr/>	<hr/>
Net cash provided by [used in] operating activities	8,903	46,012
	<hr/>	<hr/>

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023**

	March 2023 £	March 2022 £
Cash flows from operating activities:		
Net cash provided by [used in] operating activities	8,903	46,012
	<hr/>	<hr/>
Cash flows from investing activities:		
Interest	2,103	90
Purchase of fixed assets	-	-
	<hr/>	<hr/>
	11,006	46,102
	<hr/>	<hr/>
Changes in cash in the reporting period		
Cash and cash equivalents at the beginning of the year	696,577	650,475
Cash and cash equivalents at the end of the year	707,583	696,577
	<hr/>	<hr/>
	11,006	46,102
	<hr/>	<hr/>
Analysis of cash and equivalents		
Bank and cash	707,583	696,577
	<hr/>	<hr/>

ASHLEY HOUSE HOSTEL

NOTES TO THE ACCOUNTS (CONT'D)
FOR THE YEAR ENDED 31 MARCH 2023

10. Analysis of prior year funds to comply with FRS 102

STATEMENT OF FINANCIAL ACTIVITIES [INCLUDING INCOME & EXPENDITURE]

FOR THE YEAR ENDED MARCH 2022

	Unrestricted Funds	Revaluation Reserve	Total Funds	
Notes	2022 £	2022 £	2022 £	2021 £
Income from				
Voluntary income				
Investment income	90	-	90	337
Charitable activities				
Grants	879,806	-	876,557	847,196
Residents' rent	7,071	-	7,071	11,063
Miscellaneous income	-	-	-	-
Total income	<u>886,967</u>	<u>-</u>	<u>886,897</u>	<u>888,257</u>
Expenditure on				
Charitable activities	<u>881,525</u>	<u>-</u>	<u>881,525</u>	<u>896,788</u>
Total expenditure	<u>881,525</u>	<u>-</u>	<u>881,525</u>	<u>896,788</u>
Net income/(expenditure)	5,442	-	5,442	(8,531)
Reconciliation of funds				
Transfers between funds	36,000	(36,000)	-	-
Other recognised gains/(losses)				
Gains on revaluation of fixed assets	-	-	-	-
Net movement in funds	41,442	(36,000)	5,442	(8,531)
Total funds brought forward	<u>452,521</u>	<u>1,602,351</u>	<u>2,054,872</u>	<u>2,063,403</u>
Total funds carried forward	<u>493,963</u>	<u>1,566,351</u>	<u>2,060,314</u>	<u>2,054,872</u>

ASHLEY HOUSE HOSTEL

NOTES TO THE ACCOUNTS (CONT'D)
FOR THE YEAR ENDED 31 MARCH 2023

10. Analysis of prior year funds to comply with FRS 102

MOVEMENTS IN FUNDS	Balance 1st April 2021 £	Transfers £	Income £	Expenditure £	Balance 31st March 2022 £
Unrestricted funds					
General fund	<u>452,521</u>	<u>36,000</u>	<u>886,967</u>	<u>(881,525)</u>	<u>493,963</u>
Restricted funds					
Management training grant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revaluation reserve					
Gains on revaluation of fixed assets	<u>1,602,351</u>	<u>(36,000)</u>		<u>-</u>	<u>1,566,351</u>
Total funds	<u>2,054,872</u>	<u>-</u>	<u>886,967</u>	<u>(881,525)</u>	<u>2,064,314</u>

ASHLEY HOUSE HOSTEL

England & Wales - Charity number 1182930

Accounts

**ASHLEY HOUSE HOSTEL
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

ASHLEY HOUSE HOSTEL

CONTENTS	PAGE
Trustees and professional advisors	2
Trustees' report	3-6
Independent Examiner's report	7-8
Balance sheet	9
Statement of financial activities	10
Notes to the accounts	13-18

ASHLEY HOUSE HOSTEL

TRUSTEES AND PROFESSIONAL ADVISORS

Trustees

P Abraham
C Brisley
N Gough
W Hull
A Long
N Stroud (Chairman)

Independent Examiner

R J R Maule FCA
Chartered Accountant
The Cross House
South Woodchester
GL5 5EL

Charity Registration Nos.

1182930

ASHLEY HOUSE HOSTEL

TRUSTEES' REPORT

Trustees

The trustees in office during the year 1 April 2021 – 31 March 2022 were:

P Abraham

C Brisley

W Hull

A Long

N Stroud

N Gough

The trustees have no beneficial interest in Ashley House Hostel.

Governance and Management

Ashley House Hostel (or Ashley House) is an incorporated charitable association governed by a written constitution which sets out the procedures for the appointment of trustees. Decisions are made by a simple majority of trustees attending and voting at meetings.

Objectives and Activities

Ashley House Hostel, which remains an Approved Premises (AP), provides accommodation for those mostly on parole licences, but also on bail and community sentences, and other services including supervision, information and advice.

Achievements and Performance

This year saw the gradual lessening of the coronavirus pandemic although it continued to pose a challenge to the AP. Throughout this time, we stayed open, providing an essential service to our residents in, as far as possible, a covid secure environment.

In the year to 31 March 2022, we provided accommodation for 172 residents over 7,300 bed-nights. Our occupancy was 81% which is below our target of 90% occupancy.

All the residents in this period were on licence on arrival at Ashley House.

The average length of stay of all residents was 41.3 days, including some short periods of home leave from prison. The longest residence was 202 days. Home leave from prison, which had been temporarily suspended, was reinstated in October 2021, due to the decreasing risk from the pandemic.

ASHLEY HOUSE HOSTEL
TRUSTEES' REPORT (CONT'D)

ACHIEVEMENTS AND PERFORMANCE (CONT'D)

Residents leaving the AP are categorised as having successfully completed their residence or as having failed to complete. In the year under review, 80.6% of residents successfully completed, having been moved on to other accommodation at the end of their residence requirement or as required by their probation officer, or returned to prison after planned home leave. This has remained steady over the previous few years. The remaining 18.7% left for a number of reasons, including absconding, breach of Approved Premises rules, failing to comply with drug and alcohol treatment, or committing further offences. These former residents will have been returned to jail (if they were on a licence), or to court. Also, sadly, 1 (0.6%) took his own life.

Ashley House serves the National Probation Service in the South West and South Central areas for the most part, but also accepts residents from other areas when a probation officer is available to supervise them. In the year under review, we accommodated residents referred to us from the following other areas: London, Wales, Kent/Surrey/Sussex region, East & West Midlands, Yorkshire & the Humber, and North West region.

Probation services classify residents by the risk they present to themselves and to others, and their risk of re-offending. In the period under review, 158 new residents arrived, and of those,

- None was classified as very high risk
- 157 (99.36%) were classified as high risk
- 1 (0.63%) was medium risk
- None was low risk.

This continues a gradual trend towards accommodating high risk residents in Approved Premises.

Ashley House seeks to give due regard to equality and diversity, and to this end we record the ethnic background of residents using standard census classifications. We are therefore able to analyse the number of residents and resident bed nights by ethnic group. In the year under review, 21.7% of our occupancy was held by residents from minority ethnic groups.

We also seek as far as practicable to maintain good relations with the local community, recognising the fears and difficulties that neighbours might experience having Approved Premises in their neighbourhood. Two of our Trustees are, in fact, near neighbours of the Approved Premises, but we also have a Community Liaison Group (CLG), at which representatives of the police, the Probation Service and the Approved Premises meet the AP's neighbours to discuss and address their concerns.

Residents under supervision in Approved Premises are subject to curfew and required to attend meetings and appointments in the AP as well as with their probation officer and other workers. For the rest of their time, they are allowed to come and go as they wish.

**ASHLEY HOUSE HOSTEL
TRUSTEES' REPORT (CONT'D)**

FUNDING POLICY

Restricted funds – these are funds received for specific projects as shown in the statement of financial activities on page 10.

Unrestricted funds – these are funds generally available for the administration of the trust which can be expended at the discretion of the trustees in furtherance of the trust's objectives.

RESERVES POLICY

The Hostel is funded in the main by grants received quarterly from the Home Office. It is not necessary therefore for the Hostel to carry forward substantial amounts in reserve.

PLANS FOR FUTURE PERIODS

The Management Committee has signed a contract to work alongside the National Probation Service. In doing so the current amount paid to Ashley House has been revised and additional funds allocated to make staff changes to the working rota – a move to double waking night staff. General maintenance is currently being carried out by a contractor.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charities law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the profit or loss of the trust for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then 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 trust will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the trust to enable them to ensure that the financial statements comply with the Charities Acts. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**ASHLEY HOUSE HOSTEL
TRUSTEES' REPORT (CONT'D)**

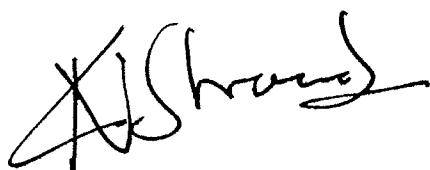
STATEMENT OF DISCLOSURE OF INFORMATION TO THE INDEPENDENT EXAMINER

The trustees who held office at the date of approval of this annual report confirm that:

- so far as they are aware, there is no relevant, information needed by the trust's independent examiner in connection with preparing his report, of which the trust's independent examiner is unaware; and
- they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant information and to establish that the trust's independent examiner is aware of that information.

**ON BEHALF OF THE
BOARD**

DATE 16/11/2022



N STROUD – CHAIRMAN

ASHLEY HOUSE HOSTEL

**INDEPENDENT EXAMINER'S REPORT TO
THE TRUSTEES OF ASHLEY HOUSE HOSTEL**

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on pages 9 to 18

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and 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.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your 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 a member of Institute of Chartered Accountants England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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].

ASHLEY HOUSE HOSTEL
INDEPENDENT EXAMINER'S REPORT TO
THE TRUSTEES OF ASHLEY HOUSE HOSTEL (CONT'D)

4. 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 accounts to be reached.

Signed

Name : Dick Maule F.C.A.

Relevant professional qualification or body

Member of Institute of Chartered Accountants England and Wales

Address

The Cross House, South Woodchester, GL5 5EL

Date

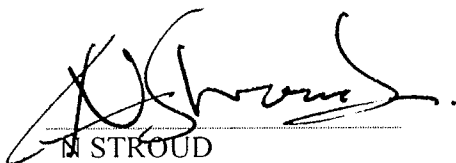
ASHLEY HOUSE HOSTEL
BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	March 2022		March 2021	
		£	£	£	£
Tangible assets	3		1,656,000		1,692,000
Current assets					
Debtors and prepayments	4	892		882	
Cash at bank and in hand		<u>696,577</u>		<u>650,475</u>	
		697,469		651,357	
Current liabilities					
Creditors: amounts falling due within 12 months	5	<u>293,155</u>		<u>288,485</u>	
Net current assets			<u>404,314</u>		<u>362,872</u>
Net assets			<u>2,060,314</u>		<u>2,054,872</u>
Unrestricted funds					
General funds	6		493,963		452,521
Restricted funds			-		
Revaluation reserve	6		<u>1,566,351</u>		<u>1,602,351</u>
Total funds			<u>2,060,314</u>		<u>2,054,872</u>

These financial statements were approved by the trustees on

On behalf of the trustees:

Chairman:


M STROUD

Date

16/11/22

ASHLEY HOUSE HOSTEL

STATEMENT OF FINANCIAL ACTIVITIES [INCLUDING INCOME & EXPENDITURE]
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted Funds March 22	Revaluation Reserve March 22	Total Funds March 22	March 21
		£	£	£	£
Income from					
Voluntary income					
Investment income		90	-	90	337
Charitable activities					
Grants		879,806	-	879,806	876,557
Residents' rent		7,071	-	7,071	11,063
Miscellaneous income		-	-	-	300
Total income		<u>886,967</u>	<u>-</u>	<u>886,967</u>	<u>888,257</u>
Expenditure on					
Charitable activities	7	<u>881,525</u>	<u>-</u>	<u>881,525</u>	<u>896,788</u>
Total expenditure		<u>881,525</u>	<u>-</u>	<u>881,525</u>	<u>896,788</u>
Net income/(expenditure)		5,442	-	5,442	(8,531)
Reconciliation of funds					
Transfers between funds		36,000	(36,000)	-	-
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		41,442	(36,000)	5,442	(8,531)
Total funds brought forward		<u>452,521</u>	<u>1,602,351</u>	<u>2,054,872</u>	<u>2,063,403</u>
Total funds carried forward		<u>493,963</u>	<u>1,566,351</u>	<u>2,060,314</u>	<u>2,054,872</u>

ASHLEY HOUSE HOSTEL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

1. PRINCIPAL ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below:

(a) Basis of accounting

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 2nd edition, and the Charities Act 2011.

(b) Fund accounting

- [i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- [ii] Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- [iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- [i] Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- [ii] Donated services and facilities are included at the value to the charity where this can be quantified.
- [iii] The value of services provided by volunteers has not been included in these accounts.
- [iv] Investment income is included when receivable.

ASHLEY HOUSE HOSTEL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

- [v] Income from charitable trading activities is accounted for when earned.
- [vi] Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered.

- [i] Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- [ii] Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- [iii] All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

(e) Pension Scheme

The charity participates on behalf of its staff in the Avon Pension Fund which is a funded defined benefit scheme. An actuarial valuation was carried out in 2010 which indicated a deficit of £256,000 in respect of the Fund's liabilities towards the charity's staff. This deficit was provided by the National Offender Management Services (now the National Probation Services) and the amount is held in a separate bank account in case it needs to be drawn on. The most recent actuarial valuation was carried out in 2014 which indicated a slight reduction in this deficit to £232,000.

ASHLEY HOUSE HOSTEL

NOTES TO THE ACCOUNTS (CONT'D)
FOR THE YEAR ENDED 31 MARCH 2022

2. EMPLOYEE INFORMATION	March 2022	March 2021
Number of employees	22	18
No employee received emoluments of more than £60,000	-	-
	£	£
Salaries and wages	603,341	605,854
Social security costs	40,483	37,595
	<u>643,824</u>	<u>643,449</u>
3. FIXED ASSETS	Freehold Property £	Freehold Property £
Cost		
Brought forward	1,800,000	1,800,000
Revaluation in year	<u>-</u>	<u>-</u>
Carried forward	<u>1,800,000</u>	<u>1,800,000</u>
Depreciation		
Brought forward	108,000	72,000
Charge for the period	<u>36,000</u>	<u>36,000</u>
Carried forward	144,000	108,000
Net book value	<u>1,656,000</u>	<u>1,692,000</u>

The property was valued on 21st February 2018 by Andrew Forbes Chartered Valuation surveyors at a market value of £1,800,000.

The trustees have followed FRS102 and accepted the revalued amount.

4. DEBTORS	March 2022 £	March 2021 £
Grant debtors	-	-
Sundry debtors	<u>892</u>	<u>882</u>
	<u>892</u>	<u>882</u>

ASHLEY HOUSE HOSTEL

NOTES TO THE ACCOUNTS (CONT'D)
FOR THE YEAR ENDED 31 MARCH 2022

5	CREDITORS: amounts falling due within one year	March 2022	March 2021
		£	£
	Accounts payable	9,422	5,914
	Other creditors	20,620	20,222
	Other creditors re: Pension Deficit Fund	256,000	256,000
	Deferred grant	-	-
	Accruals	7,113	6,350
		<u>293,155</u>	<u>288,486</u>

6	MOVEMENTS IN FUNDS	Balance 1st April 2021	Transfers	Income	Expenditure	Balance 31 March 2022
		£	£	£	£	£
	Unrestricted funds					
	General fund	452,521	36,000	886,967	(881,525)	493,963
	Restricted funds					
	Management training grant	-	-	-	-	-
	Revaluation reserve	-				
	Gains on revaluation of fixed assets	1,602,351	(36,000)		-	1,566,351
	Total funds	<u>2,054,872</u>	<u>-</u>	<u>886,967</u>	<u>(881,525)</u>	<u>2,060,314</u>

ASHLEY HOUSE HOSTEL

NOTES TO THE ACCOUNTS (CONT 'D)
FOR THE YEAR ENDED 31 MARCH 2022

7 EXPENDITURE	Total March 2022 £	Total March 2021 £
Wages and salaries	643,824	643,449
Rent, utilities and rates	4,345	6,638
Stationery, postage, printing and other office expenses	1,967	932
Telephone	2,359	2,022
IT, internet access and website	75	35
Insurance	45,127	43,481
Training and recruitment	1,731	4,607
Equipment repairs and renewals	9,115	8,894
Heat, light and power	22,015	18,626
Sundry expenses	105	174
Building repairs and maintenance	14,511	32,331
Health and safety, fire protection	35,850	29,314
Accountancy fees	7,390	7,663
Independent examiner fees	850	850
Trustees expenses	352	189
Legal & Professional Fees	5,783	22,135
Bank charges	470	564
Provisions	28,254	24,437
Household	4,925	4,805
Cleaning and garden	7,101	5,542
Laundry	1,867	1,492
Medical fees	5,350	1,357
Residents' travel	210	150
Residents' activities	1,948	1,100
Depreciation	36,000	36,000
	<hr/>	<hr/>
Total	881,525	896,788
	<hr/> <hr/>	<hr/> <hr/>

CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

8

There are no capital commitments or contingent liabilities.

ASHLEY HOUSE HOSTEL

NOTES TO THE ACCOUNTS (CONT'D)
FOR THE YEAR ENDED 31 MARCH 2022

9. RECONCILIATION OF NET INCOME/[EXPENDITURE] TO NET CASH FLOWS FROM OPERATING ACTIVITIES	March 2022 £	March 2021 £
Net income/[expenditure for the year (as per SoFA)]	5442	(8,531)
Adjustment for:		
Depreciation charges	36,000	36,000
[Increase]/decrease in debtors	(10)	(33)
Increase/[decrease] in creditors	4,670	17,059
Interest	(90)	(337)
	<hr/>	<hr/>
Net cash provided by [used in] operating activities	46,012	44,158
	<hr/>	<hr/>

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	March 2022 £	March 2021 £
Cash flows from operating activities:		
Net cash provided by [used in] operating activities	<hr/> 46,012	<hr/> 44,158
Cash flows from investing activities:		
Interest	90	337
Purchase of fixed assets	-	-
	<hr/> 46,102	<hr/> 44,495
Changes in cash in the reporting period		
Cash and cash equivalents at the beginning of the year	650,475	605,980
Cash and cash equivalents at the end of the year	<hr/> 696,577	<hr/> 650,475
	<hr/> 46,102	<hr/> 44,495
Analysis of cash and equivalents		
Bank and cash	<hr/> <hr/> 696,577	<hr/> <hr/> 650,475

ASHLEY HOUSE HOSTEL

NOTES TO THE ACCOUNTS (CONT'D)
FOR THE YEAR ENDED 31 MARCH 2022

10. Analysis of prior year funds to comply with FRS 102

STATEMENT OF FINANCIAL ACTIVITIES [INCLUDING INCOME & EXPENDITURE]

FOR THE YEAR ENDED MARCH 2021

	Unrestricted Funds	Revaluation Reserve	Total Funds	
Notes	2021 £	2021 £	2021 £	2020 £
Income from				
Voluntary income				
Investment income	337	-	337	1,475
Charitable activities				
Grants	876,557	-	876,557	847,196
Residents' rent	11,063	-	11,063	9,610
Miscellaneous income	300.00	-		-
Total income	<u>888,257</u>	<u>-</u>	<u>888,257</u>	<u>858,281</u>
Expenditure on				
Charitable activities	<u>896,788</u>	<u>-</u>	<u>896,788</u>	<u>824,339</u>
Total expenditure	<u>896,788</u>	<u>-</u>	<u>896,788</u>	<u>824,339</u>
Net income/(expenditure)	(8,531)	-	(8,531)	33,942
Reconciliation of funds				
Transfers between funds	36,000	(36,000)	-	-
Other recognised gains/(losses)				
Gains on revaluation of fixed assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	27,469	(36,000)	(8,531)	33,942
Total funds brought forward	<u>425,052</u>	<u>1,638,351</u>	<u>2,063,403</u>	<u>2,029,461</u>
Total funds carried forward	<u><u>452,521</u></u>	<u><u>1,602,351</u></u>	<u><u>2,054,872</u></u>	<u><u>2,063,403</u></u>

ASHLEY HOUSE HOSTEL

NOTES TO THE ACCOUNTS (CONT'D)
FOR THE YEAR ENDED 31 MARCH 2022

10. Analysis of prior year funds to comply with FRS 102

MOVEMENTS IN FUNDS	Balance 1st April 2020 £	Transfers £	Income £	Expenditure £	Balance 31st March 2021 £
Unrestricted funds					
General fund	<u>425,052</u>	<u>36,000</u>	<u>888,257</u>	<u>(896,788)</u>	<u>452,521</u>
Restricted funds					
Management training grant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revaluation reserve					
Gains on revaluation of fixed assets	<u>1,638,351</u>	<u>(36,000)</u>		<u>-</u>	<u>1,602,351</u>
Total funds	<u>2,063,403</u>	<u>-</u>	<u>888,257</u>	<u>(896,788)</u>	<u>2,054,872</u>

ASHLEY HOUSE HOSTEL

England & Wales - Charity number 1182930

Accounts

ASHLEY HOUSE HOSTEL
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

ASHLEY HOUSE HOSTEL

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ASHLEY HOUSE HOSTEL
TRUSTEES AND PROFESSIONAL ADVISORS

Trustees

P Abraham
C Brisley
N Gough
W Hull
A Long
N Stroud (Chairman)

Independent Examiner

R J R Maule FCA
Chartered Accountant
3 Penlee View Terrace
Penzance
TR18 4HZ

Charity Registration Nos.

1129999 & 1182930

ASHLEY HOUSE HOSTEL TRUSTEES' REPORT

Trustees

The trustees in office during the period 1 April 2020 – 31 March 2021 were:

P Abraham

C Brisley

W Hull

A Long

N Stroud

N Gough

The trustees have no beneficial interest in the Approved Premises.

Governance and Management

The Approved Premises is an unincorporated association for the period 1 April 2020 to 30 June 2020

Ashley House Approved Premises changed to an Incorporated Charitable Organisation on 1 July 2020, and is now called Ashley House Hostel (or Ashley House). Ashley House is governed by a written constitution which sets out the procedures for the appointment of trustees.

Decisions are made by a simple majority of trustees attending and voting at meetings.

Objectives and Activities

Ashley House Hostel (AP) provides accommodation for those on bail, parole licences and community sentences and other services including supervision, information and advice.

Achievements and Performance

This period marked the beginning of the coronavirus pandemic and posed a huge challenge to the Approved Premises. Throughout this time, we stayed open, providing an essential service to our residents in, as far as possible, a covid secure environment.

In the period 1 April to 30 June 2020, we provided accommodation for 40 residents over 1,820 bed-nights. The number of bed nights is down as both our double rooms were occupied as single rooms to reduce the risk of covid contagion. Our occupancy was 83.6% which is below our target of 90% occupancy.

Of the residents, all were on licence on arrival at Ashley House and none on community sentences or on bail.

The average length of stay of all residents was 56.8 days, including some short periods of home leave from prison.

In the period 1 July 2020 to 31 March 2021, we provided accommodation for 108 residents over 4,860 bed-nights. The number of bed nights per month is down as both our double rooms were occupied as single rooms to reduce the risk of covid contagion. Our occupancy was 79.6% which is below our target of 90% occupancy.

Of the residents, 87 (99%) were on licence on arrival at Ashley House, none on community sentences and 1 (1%) on bail.

The average length of stay of all residents was 53.3 days. The longest residence was 157 days. Short periods of home leave from prison were temporarily suspended due to the pandemic

ASHLEY HOUSE HOSTEL

TRUSTEES' REPORT (CONT'D)

ACHIEVEMENTS AND PERFORMANCE (CONT'D)

Residents leaving the Approved Premises are categorised as having successfully completed their residence or as having failed to complete. In the period to 30 June 2020, 81% of residents successfully completed, having been moved on to other accommodation at the end of their residence requirement or as required by their probation officer, or returned to prison after planned home leave. The remaining 19% left for a number of reasons, including absconding, breach of Approved Premises rules, failing to comply with drug and alcohol treatment, or committing further offences. These former residents will have been returned to jail (if they were on a licence), or to court.

Ashley House serves the National Probation Service in the South West and South Central areas for the most part, but also accepts residents from other areas when a probation officer is available to supervise them. In the period under review, we accommodated residents referred to us from five other areas: London, South East region, North West region, North East region and Wales.

Probation services classify residents by the risk they present to themselves and to others, and their risk of re-offending. In the period under review, 27 new residents arrived, and of those,

- None was classified as very high risk
- 26 (96%) were classified as high risk
- 1 (0.4%) were medium risk
- None was low risk

In the period from 1 July 2020 to 31 March 2021, 71 (76%) of residents successfully completed, having been moved on to other accommodation at the end of their residence requirement or as required by their probation officer, or returned to prison after planned home leave. 22 (23%) left for a number of reasons, including absconding, breach of Approved Premises rules, failing to comply with drug and alcohol treatment, or committing further offences. These former residents will have been returned to jail (if they were on a licence) or to court. Also, sadly, 1 (1%) took his own life.

In the period under review, 88 new residents arrived, and of those,

- 4 (5%) were classified as very high risk
- 83 (94%) were classified as high risk
- 1 (1%) was medium risk
- None was low risk

ASHLEY HOUSE HOSTEL

TRUSTEES' REPORT (CONT'D)

ACHIEVEMENTS AND PERFORMANCE (CONT'D)

This continues a gradual trend towards accommodating high risk residents in Approved Premises. Ashley House seeks to give due regard to equality and diversity, and to this end we record the ethnic background of residents using standard census classifications. We are therefore able to analyse the number of residents and resident bed nights by ethnic group. In the period under review, 14% of our occupancy was held by residents from minority ethnic groups

We also seek as far as practicable to maintain good relations with the local community, recognising the fears and difficulties that neighbours might experience having Approved Premises in their neighbourhood. Two of our Trustees are, in fact, near neighbours of the Approved Premises, but we also have a Community Liaison Group (CLG), at which representatives of the police, the Probation Service and the Approved Premises meet the AP's neighbours to discuss and address their concerns. Although these meetings were suspended during the pandemic, they have recently resumed.

Residents under supervision in Approved Premises are subject to curfew and required to attend meetings and appointments in the AP as well as with their probation officer and other workers. For the rest of their time, they are allowed to come and go as they wish.

ASHLEY HOUSE HOSTEL
TRUSTEES' REPORT (CONT'D)

FUNDING POLICY

Restricted funds – these are funds received for specific projects as shown in the statement of financial activities on page 10.

Unrestricted funds – these are funds generally available for the administration of the trust which can be expended at the discretion of the trustees in furtherance of the trust's objectives.

RESERVES POLICY

The hostel is funded in the main by grants received monthly from the Home Office. It is not necessary therefore for the hostel to carry forward substantial amounts in reserve.

PLANS FOR FUTURE PERIODS

The Management Committee have signed a contract to work alongside the National Probation Service. In doing so the current amount paid to Ashley House will be revised and additional funds allocated to make staff changes to the working rota – a move to double waking night staff. General maintenance is currently being carried out by a contractor and redecoration by a Hostel resident.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charities law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the profit or loss of the trust for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then 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 trust will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the trust to enable them to ensure that the financial statements comply with the Charities Acts. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**ASHLEY HOUSE HOSTEL
TRUSTEES' REPORT (CONT'D)**

STATEMENT OF DISCLOSURE OF INFORMATION TO THE INDEPENDENT EXAMINER

The trustees who held office at the date of approval of this report confirm that:

- so far as they are aware, there is no relevant, information needed by the trust's independent examiner in connection with preparing his report, of which the trust's independent examiner is unaware; and
- they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant information and to establish that the trust's independent examiner is aware of that information.

**ON BEHALF OF THE
BOARD**

DATE

N STROUD – CHAIRMAN

ASHLEY HOUSE HOSTEL
INDEPENDENT EXAMINER'S REPORT TO
THE TRUSTEES OF ASHLEY HOUSE HOSTEL

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on pages 10 to 20

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and 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.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your 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 a member of Institute of Chartered Accountants England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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].

ASHLEY HOUSE HOSTEL

**INDEPENDENT EXAMINER'S REPORT TO
THE TRUSTEES OF ASHLEY HOUSE HOSTEL (CONT'D)**

4. 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 accounts to be reached.

Signed

Name : Dick Maule F.C.A.

Relevant professional qualification or body

Member of Institute of Chartered Accountants England and Wales

Address

3, Penlee View Terrace, Penzance, TR18 4HZ

Date

ASHLEY HOUSE HOSTEL

STATEMENT OF FINANCIAL ACTIVITIES [INCLUDING INCOME & EXPENDITURE]
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds March 2021 £	Revaluation Reserve March 2021 £	Total Funds March 2021 £	March 2020 £
Income from					
Voluntary income					
Investment income		337	-	337	1,475
Charitable activities					
Grants		876,557	-	876,557	847,196
Residents' rent		11,063	-	11,063	9,610
Miscellaneous income		300	-	300	
Total income		<u>888,257</u>	<u>-</u>	<u>888,257</u>	<u>858,281</u>
Expenditure on					
Charitable activities	7	<u>896,788</u>	<u>-</u>	<u>896,788</u>	<u>824,339</u>
Total expenditure		<u>896,788</u>	<u>-</u>	<u>896,788</u>	<u>824,339</u>
Net income/(expenditure)		(8,531)	-	(8,531)	33,942
Reconciliation of funds					
Transfers between funds		36,000	(36,000)	-	-
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		27,469	(36,000)	(8,531)	33,942
Total funds brought forward		<u>425,052</u>	<u>1,638,351</u>	<u>2,063,403</u>	<u>2,029,461</u>
Total funds carried forward		<u>452,521</u>	<u>1,602,351</u>	<u>2,054,872</u>	<u>2,063,403</u>

ASHLEY HOUSE HOSTEL

STATEMENT OF FINANCIAL ACTIVITIES [INCLUDING INCOME & EXPENDITURE]
FOR THE YEAR ENDED 31 MARCH 2021

Analysis of principal SoFA components for the current reporting period.

	Charity No 1129999	Charity No 1182930	Combined Total
	Pre-merger	Post-merger	Total
	£	£	£
Total income	218,430	669,827	888,257
Total expenditure	226,246	670,542	896,788
Net income/(expenditure)	<u>(7816)</u>	<u>(715)</u>	<u>(8,531)</u>

Analysis of net assets at the date of merger.

Net Assets	£	2,055,586
Represented by		
Unrestricted Funds		426,235
Gains on revaluation of fixed assets		1,629,351
Total Funds		<u>2,055,586</u>

ASHLEY HOUSE HOSTEL

BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	March 2021		March 2020	
		£	£	£	£
Tangible assets	3		1,692,000		1,728,000
Current assets					
Debtors and prepayments	4	882		849	
Cash at bank and in hand		<u>650,475</u>		<u>605,980</u>	
		651,357		606,829	
Current liabilities					
Creditors: amounts falling due within 12 months	5	<u>288,485</u>		<u>271,426</u>	
Net current assets			<u>362,872</u>		<u>335,403</u>
Net assets			<u>2,054,872</u>		<u>2,063,403</u>
Unrestricted funds					
General funds	6		452,521		425,052
Restricted funds			-		
Revaluation reserve	6		<u>1,602,351</u>		<u>1,638,351</u>
Total funds			<u>2,054,872</u>		<u>2,063,403</u>

These financial statements were approved by the trustees on

On behalf of the trustees:

Chairman:

.....
N STROUD

Date

ASHLEY HOUSE HOSTEL

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**1. PRINCIPAL ACCOUNTING POLICIES**

The principal accounting policies adopted in the preparation of the financial statements are set out below:

(a) Basis of accounting

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 2nd edition, and the Charities Act 2011.

(b) Fund accounting

- [i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- [ii] Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- [iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- [i] Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- [ii] Donated services and facilities are included at the value to the charity where this can be quantified.
- [iii] The value of services provided by volunteers has not been included in these accounts.
- [iv] Investment income is included when receivable.

ASHLEY HOUSE HOSTEL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

- [v] Income from charitable trading activities is accounted for when earned.
- [vi] Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered.

- [i] Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- [ii] Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- [iii] All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

(e) Pension Scheme

The charity participates on behalf of its staff in the Avon Pension Fund which is a funded defined benefit scheme. An actuarial valuation was carried out in 2010 which indicated a deficit of £256,000 in respect of the Fund's liabilities towards the charity's staff. This deficit was provided by the National Offender Management Services (now the National Probation Services) and the amount is held in a separate bank account in case it needs to be drawn on. The most recent actuarial valuation was carried out in 2014 which indicated a slight reduction in this deficit to £232,000.

(f) Merger

We have followed paragraph 27 of the Charities SORP (FRS 102). para27.12 recommends this treatment when there is a decision by the trustees of an unincorporated charity to establish a charitable incorporated organisation.

This change happened on 1st July 2020 when a new CIO was created [number 1182930] The relevant notes have been added to comply with the SORP.

ASHLEY HOUSE HOSTEL

NOTES TO THE ACCOUNTS (CONT'D)
FOR THE YEAR ENDED 31 MARCH 2021

2. EMPLOYEE INFORMATION	March 2021	March 2020
Number of employees	18	13
No employee received emoluments of more than £60,000	-	-
	£	£
Salaries and wages	605,854	548,348
Social security costs	37,595	39,860
	<u>643,449</u>	<u>588,208</u>

3. FIXED ASSETS	Freehold Property £	Freehold Property £
Cost		
Brought forward	1,800,000	1,800,000
Revaluation in year	-	-
Carried forward	<u>1,800,000</u>	<u>1,800,000</u>
Depreciation		
Brought forward	72,000	36,000
Charge for the period	36,000	36,000
Carried forward	108,000	72,000
Net book value	<u>1,692,000</u>	<u>1,728,000</u>

The property was valued on 21st February 2018 by Andrew Forbes Chartered Valuation surveyors at a market value of £1,800,000.

The trustees have followed FRS102 and accepted the revalued amount.

4. DEBTORS	March 2021 £	March 2020 £
Grant debtors	-	-
Sundry debtors	882	849
	<u>882</u>	<u>849</u>

ASHLEY HOUSE HOSTEL

NOTES TO THE ACCOUNTS (CONT'D)
FOR THE YEAR ENDED 31 MARCH 2021

5	CREDITORS: amounts falling due within one year within one year	March 2021	March 2020
		£	£
	Accounts payable	5,914	7,176
	Other creditors	20,222	18,347
	Other creditors re: Pension Deficit Fund	256,000	241,410
	Deferred grant	-	-
	Accruals	6,350	4,493
		<u>288,486</u>	<u>271,426</u>

6	MOVEMENTS IN FUNDS	Balance 1st April 2020	Transfer s	Income	Expenditure	Balance March 2021
		£	£	£	£	£
	Unrestricted funds					
	General fund	<u>425,052</u>	<u>36,000</u>	<u>888,257</u>	<u>(896,788)</u>	<u>452,521</u>
	Restricted funds					
	Management training grant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Revaluation reserve	-				
	Gains on revaluation of fixed assets	<u>1,638,351</u>	<u>(36,000)</u>	<u>-</u>	<u>-</u>	<u>1,602,351</u>
	Total funds	<u>2,063,403</u>	<u>-</u>	<u>888,257</u>	<u>(896,788)</u>	<u>2,054,872</u>

ASHLEY HOUSE HOSTEL

NOTES TO THE ACCOUNTS (CONT 'D)
FOR THE YEAR ENDED 31 MARCH 2021

7 EXPENDITURE	Total March 2021 £	Total March 2020 £
Wages and salaries	643,449	588,208
Rent, utilities and rates	6,638	5,301
Stationery, postage, printing and other office expenses	932	1,359
Telephone	2,022	2,166
IT, internet access and website	35	35
Insurance	43,481	41,585
Training and recruitment	4,607	3,237
Equipment repairs and renewals	8,894	7,774
Heat, light and power	18,626	19,776
Sundry expenses	174	2,084
Building repairs and maintenance	32,331	28,111
Health and safety, fire protection	29,314	21,591
Accountancy fees	7,663	8,229
Independent examiner fees	850	750
Trustees expenses	189	1,543
Legal & Professional Fees	22,135	9,689
Bank charges	564	764
Provisions	24,437	26,710
Household	4,805	4,046
Cleaning and garden	5,542	5,912
Laundry	1,492	1,615
Medical fees	1,357	6,749
Residents' travel	150	210
Residents' activities	1,100	895
Depreciation	36,000	36,000
	<hr/>	<hr/>
	896,788	824,339
	<hr/> <hr/>	<hr/> <hr/>

CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

8

There are no capital commitments or contingent liabilities.

ASHLEY HOUSE HOSTEL

NOTES TO THE ACCOUNTS (CONT'D)
FOR THE YEAR ENDED 31 MARCH 2021

9. RECONCILIATION OF NET INCOME/[EXPENDITURE] TO NET CASH FLOWS FROM OPERATING ACTIVITIES	March 2021 £	March 2020 £
Net income/[expenditure for the year (as per SoFA)]	(8,531)	33,942
Adjustment for:		
Depreciation charges	36,000	36,000
[Increase]/decrease in debtors	(33)	433
Increase/[decrease] in creditors	17,059	(12,186)
Interest	(337)	(1,475)
	<hr/>	<hr/>
Net cash provided by [used in] operating activities	44,158	56,714
	<hr/> <hr/>	<hr/> <hr/>

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	March 2021 £	March 2020 £
Cash flows from operating activities:		
Net cash provided by [used in] operating activities	44,158	56,714
	<hr/>	<hr/>
Cash flows from investing activities:		
Interest	337	1,475
Purchase of fixed assets	-	-
	<hr/>	<hr/>
	44,495	58,189
	<hr/> <hr/>	<hr/> <hr/>
Changes in cash in the reporting period		
Cash and cash equivalents at the beginning of the year	605,980	547,791
Cash and cash equivalents at the end of the year	650,475	605,980
	<hr/>	<hr/>
	44,495	58,189
	<hr/> <hr/>	<hr/> <hr/>
Analysis of cash and equivalents		
Bank and cash	650,475	605,980
	<hr/> <hr/>	<hr/> <hr/>

ASHLEY HOUSE HOSTEL

NOTES TO THE ACCOUNTS (CONT'D)
FOR THE YEAR ENDED 31 MARCH 2021

10. Analysis of prior year funds to comply with FRS 102

STATEMENT OF FINANCIAL ACTIVITIES [INCLUDING INCOME & EXPENDITURE]

FOR THE YEAR ENDED MARCH 2020

	Unrestricted Funds	Revaluation Reserve	Total Funds	
Notes	2020 £	2020 £	2020 £	2019 £
Income from				
Voluntary income				
Investment income	1,475	-	1,475	918
Charitable activities				
Grants	847,196	-	847,196	843,721
Residents' rent	9,610	-	9,610	9,952
Miscellaneous income	-	-	-	-
Total income	<u>858,281</u>	<u>-</u>	<u>858,281</u>	<u>854,591</u>
Expenditure on	7			
Charitable activities	<u>824,339</u>	<u>-</u>	<u>824,339</u>	<u>754,237</u>
Total expenditure	<u>824,339</u>	<u>-</u>	<u>824,339</u>	<u>754,237</u>
Net income/(expenditure)	33,942	-	33,942	100,354
Reconciliation of funds				
Transfers between funds	36,000	(36,000)	-	-
Other recognised gains/(losses)				
Gains on revaluation of fixed assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,710,351</u>
Net movement in funds	69,942	(36,000)	33,942	1,810,705
Total funds brought forward	<u>355,110</u>	<u>1,674,351</u>	<u>2,029,461</u>	<u>218,756</u>
Total funds carried forward	<u><u>425,052</u></u>	<u><u>1,638,351</u></u>	<u><u>2,063,403</u></u>	<u><u>2,029,461</u></u>

ASHLEY HOUSE HOSTEL
NOTES TO THE ACCOUNTS (CONT'D)
FOR THE YEAR ENDED 31 MARCH 2021

10. Analysis of prior year funds to comply with FRS 102

MOVEMENTS IN FUNDS	Balance 1st April 2019 £	Transfers £	Income £	Expenditure £	Balance 31st March 2020 £
Unrestricted funds					
General fund	<u>355,110</u>	<u>36,000</u>	<u>858,281</u>	<u>(824,339)</u>	<u>425,052</u>
Restricted funds					
Management training grant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revaluation reserve					
Gains on revaluation of fixed assets	<u>1,674,351</u>	<u>(36,000)</u>		<u>-</u>	<u>1,638,351</u>
Total funds	<u>2,029,461</u>	<u>-</u>	<u>858,281</u>	<u>(824,339)</u>	<u>2,063,403</u>