

**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

A handwritten signature in black ink, appearing to read 'N Stroud', with a stylized flourish at the end.

**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	
		£	£	£	£
<b>Tangible assets</b>	3		1,620,000		1,656,000
<b>Current assets</b>					
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	
<b>Current liabilities</b>					
Creditors: amounts falling due within 12 months	5	<u>303,603</u>		<u>293,155</u>	
<b>Net current assets</b>			<u>407,175</u>		<u>404,314</u>
<b>Net assets</b>			<u><b>2,027,175</b></u>		<u><b>2,060,314</b></u>
<b>Unrestricted funds</b>					
General funds	6		496,824		493,963
<b>Restricted funds</b>					
Revaluation reserve	6		<u>1,530,351</u>		<u>1,566,351</u>
<b>Total funds</b>			<u><b>2,027,175</b></u>		<u><b>2,060,314</b></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 £
<b>Income from</b>					
Voluntary income					
Investment income		2,103	-	2,103	90
<b>Charitable activities</b>					
Grants		935,096	-	935,096	879,806
Residents' rent		10,356	-	10,356	7,071
Miscellaneous income		-	-	-	-
<b>Total income</b>		<u>947,555</u>	<u>-</u>	<u>947,555</u>	<u>886,967</u>
<b>Expenditure on</b>	7				
Charitable activities		<u>980,694</u>	<u>-</u>	<u>980,694</u>	<u>881,525</u>
<b>Total expenditure</b>		<u>980,694</u>	<u>-</u>	<u>980,694</u>	<u>881,525</u>
<b>Net income/(expenditure)</b>		(33,139)	-	(33,139)	5,442
<b>Reconciliation of funds</b>					
Transfers between funds		36,000	(36,000)	-	-
<b>Other recognised gains/(losses)</b>					
Gains on revaluation of fixed assets		-	-	-	-
<b>Net movement in funds</b>		2,861	(36,000)	(33,139)	5,442
<b>Total funds brought forward</b>		<u>493,963</u>	<u>1,566,351</u>	<u>2,060,314</u>	<u>2,054,872</u>
<b>Total funds carried forward</b>		<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) 2<sup>nd</sup> 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	-	-
Carried forward	<u>1,800,000</u>	<u>1,800,000</u>
Depreciation		
Brought forward	144,000	108,000
Charge for the period	36,000	36,000
Carried forward	180,000	144,000
Net book value	<u>1,620,000</u>	<u>1,656,000</u>

The property was valued on 21<sup>st</sup> 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	<b>CREDITORS:</b>		
	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	<b>MOVEMENTS IN FUNDS</b>	Balance 1 <sup>st</sup> April 2022	Transfers	Income	Expenditure	Balance 31 March 2023
		£	£	£	£	£
	<b>Unrestricted funds</b>					
	General fund	<u>493,963</u>	<u>36,000</u>	<u>947,555</u>	<u>(980,694)</u>	<u>496,824</u>
	<b>Restricted funds</b>					
	Management training grant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>Revaluation reserve</b>	-				
	Gains on revaluation of fixed assets	<u>1,566,351</u>	<u>(36,000)</u>			<u>1,530,351</u>
	<b>Total funds</b>	<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**

<b>7 EXPENDITURE</b>	<b>Total March 2023 £</b>	<b>Total March 2022 £</b>
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
<b>Total</b>	<b>980,694</b>	<b>881,525</b>

**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**

<b>9. RECONCILIATION OF NET INCOME/[EXPENDITURE] TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>March 2023 £</b>	<b>March 2022 £</b>
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)
<b>Net cash provided by [used in] operating activities</b>	<b>8,903</b>	<b>46,012</b>

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

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

## 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 &amp; EXPENDITURE]

## FOR THE YEAR ENDED MARCH 2022

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

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