Expia Limited

ANNUAL REPORT

2025 – 2026



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Made in the prison stone carving workshop

1. A message from the Chairman

"This year has demonstrated the continuing importance of our work within the local community despite the challenges surrounding the jailhouse Café at HMP the Verne the charity has continued to develop it other activities, maintaining strong community relationships and providing opportunities through our outlets and wider operations. Working with HMPS and community Payback we continue to work towards our central charitable aims of reducing reoffending and helping people to rebuild their lives.

We are very grateful for the support received from local residents, visitors, and community partners, this has been greatly valued and remains an important part of our ability to deliver our charitable aims.

We were very lucky to be picked by the Postcode Lottery as a recipient of one of their community awards which has enabled us to make much needed improvements to Expia house and the Jailhouse Diner as well as supporting much of the work that we are able to carry out at the Diner and the Governor's Garden.

This year we will continue to try and get men released on temporary license to work with us outside of the prison as we believe having a focus while serving a sentence does have a positive impact for men on their release. If we are able to secure a premises that we can use as accommodation for those who are suitable to work for us but are released with nowhere to live. This will be an initial stepping stone for them to become a valued member of the local community."

Steve Butler

Chairman

Expia Limited

2. About Expia Ltd

Expia Limited is a charitable company limited by guarantee that supports the HMPS and MOJ in reducing reoffending of ex-prisoners.
Our work focuses on providing practical support and opportunities that help people move towards positive and sustainable lives following release from prison. Through mentoring, teaching life skills, work experience and opportunities to gain qualifications we help individuals develop their confidence, skills and experience needed to progress into employment and contribute positively to their communities.
Alongside our work supporting ex-offenders, Expia provides opportunities for community development and local engagement. Our services and facilities create volunteering opportunities and support the employment of local people through our Jailhouse café's gardens and farm shops.

3. Our Mission – Charitable aims and purposes

Our mission is to support individuals leaving prison to make positive and meaningful changes in their lives whilst creating opportunities that benefit the wider community.

A	**To reduce re-offending and support ex-offenders in rejoining society in a meaningful way.**
B	**To provide local employment opportunities for ex-offenders and local residents throughout our operations.**
C	**To provide excellent customer service to everyone using our services and facilities.**

Through these aims, Expia seeks to combine rehabilitation, employment, skills development and community development. Our work provides practical opportunities for individuals to rebuild their lives while contributing to stronger and more connected local communities.

4. Activities and Achievements – 2025 – 2026

The Jailhouse Diner

The Diner has continued to grow during the year with a number of minor improvements made to the facilities and the customer experience.

We were particularly proud to receive the Dorset echo café of the year 2025 award. This recognition reflects the hard work of our team and the continued support of our customers and the local community.



Some of the Team pictured with the Café of the Year 2025 award

The Diner continues to provide a welcoming community environment whilst supporting XB is wider charity objective through employment, volunteering and opportunities for people to develop workplace skills and experience. We have continued to offer a deal on the menu during the winter months helping to make our facilities accessible and affordable for the local community.





Jailhouse Café HMP The Verne

The Jailhouse café at HMP The Verne requires significant investment and works to upgrade the kitchen and toilet facilities. During the year Expia was unable to secure the necessary security of tenure for the café and following careful consideration took the difficult decision to close the facility in January 2026. We continue to have discussions with the MOJ and HMPS to explore whether a way forward can be agreed. The café has been a much loved local facility since 2012 and Expia remains committed to exploring opportunities that could enable this important community resource to have a future.

Continuing work

Prison Visits

We have continued to run the prison Visits shop providing food and refreshments for families and visitors attending the prison. We also support the monthly family day by offering families the opportunity to purchase food to share during the day with their loved one. This helps to maintain positive family relationships during a prisoner's time custody.

Christmas hampers

As part of our commitment to supporting prisoners and their families, we worked with the reception staff at HMP Portland offering families the opportunity to purchase a Christmas hamper. We made over 120 individual hampers that were delivered to the prisoner's cell in time for Christmas Day. We feel this is a way of providing practical support at Christmas and helping families maintain important connections over the festive season.

The Departure lounge

Expia continues to operate the Departure Lounge providing practical support to people being released from prison. The lounge gives individuals somewhere safe and welcoming to go immediately following their release before they continue their journey home. It provides an opportunity to relax, charge their mobile phone and make important telephone calls. As part of our commitment to reducing re-offending we provide each person with a drink and a breakfast roll.

Community Payback

We have continued to work with community Payback providing opportunities for people to undertake meaningful work within the local community. Each week the local community Payback supervisors bring attendees to our farm shop location at the rear of the Diner where they undertake cleaning, general maintenance and clearance of the gardens and public spaces around the Governor's Garden. This work provides a practical way of contributing to improved outcomes for people on community Payback whilst also making a visible and positive contribution to the local environment.

5. Local Community Engagement

During the year we attracted interest from a local film producer who was particularly interested in the work of the charity and its approach to supporting people and communities. A documentary project resulted in the production team spending considerable time at our facilities during the autumn and winter. We are also part of the book produced 111 Places in Dorset that you shouldn't Miss.

We have also continued to receive support from larger local businesses, including those that use our facilities for staff breakfasts/functions. This provides valuable support for Expia while strengthening our links with a local business community.

Our over 65's club remain remains popular and provides an opportunity for older members of the community to meet, socialise, enjoy a hot meal and take part in games and bingo. Our popular quiz nights also continue to attract local residents and visitors helping to strengthen the Diner's role as a community facility.

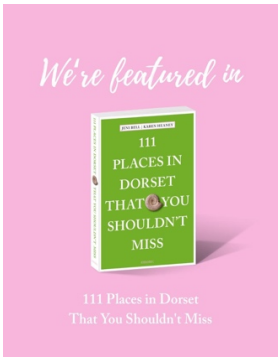
This year we joined the make your Mark bike and brew passport scheme for motorbike riders. A fun scheme that gives rid as a reason to see count new road to discover new places meet new people and champion independent cafés of which we are one. We welcomed large numbers of bikers to the Diner who was here took the time to learn more about Expia and the work that we do.

6. Plans and Priorities 2026 - 2027

The Trustees will continue to try and get a lease on the Jailhouse Café.
It is our intention to reopen the former Farm shop and rename it the Jailhouse Plant and Gift Shop. It will be repainted inside and out and all the branded goods and prison made items that were displayed at the café will now be sold from here. We will still work closely with community payback and HMP Portland's gardens dept growing on plants etc that we can sell to the community.
The diner will remain open 7 days a week building on the successes it has had in the first two years of operation.
Expia will be investigating the possibility of getting a premises that can be used as accommodation for those released from prison who are suitable to work for Expia but have nowhere locally to live. This would enable the charity to expand its workforce whilst supporting the vulnerable.

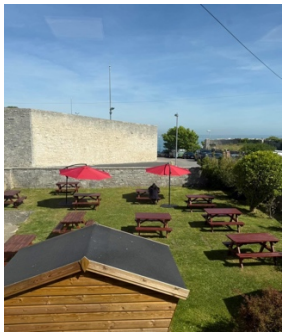
Our year in pictures




We're featured in
111 PLACES IN DORSET THAT YOU SHOULDN'T MISS
111 Places in Dorset
That You Shouldn't Miss


Mother's Day
Sunday 15th March
Charcuterie board for two served with a bottle of Nozeco - £26
Bookings Only - Please Call 01305 824364


MAKE YOUR MARK
Bikes & Brews
BIKE + BREW PASSPORT
BIKE + BREW PASSPORT




McCOY'S




£15

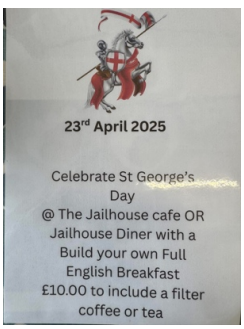



BETTY BOOP


BANANA
MEALS without MEAT
GUINNESS for STRENGTH
EGGS
EGGS
WOMEN'S LAND ARMY
V E DAY
80th Anniversary
Afternoon Tea
Available 3rd May until 9th May
MENU
• A selection of finger sandwiches
• Mini quiches/sausage rolls
• Fruit/plain scones clotted cream and strawberry jam
• A selection of small cakes
• A glass of Rose or Victorian lemonade
• Unlimited tea or filter coffee
£14.00 per person
Pre-bookings only
Jailhouse Café 01305 825186
Jailhouse Diner 01305 824364






23rd April 2025
Celebrate St George's Day
@ The Jailhouse cafe OR Jailhouse Diner with a Build your own Full English Breakfast
£10.00 to include a filter coffee or tea




60'S, 70'S 80'S MUSIC/TRIVIA QUIZ NIGHT
Don't miss it
A fun night back by popular demand !
@the Jailhouse Diner
6th December 2025
7.00pm
Teams of 6
£15.00 per ticket to include supper
Bring your own alcohol
Prizes to be won
Call 01305 824364 to book


30th and 31st October
Buy one kids meal and get one FREE
Choose from
Pizza and chips
Sausages and chips
Fried egg and chips
Fish fingers and chips
Includes glass of squash





EXP

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

Expia Limited

Report and Accounts

31 March 2026

EXPIA
a new wave

Jailhouse Cafe

Jailhouse DINER

TAYLORS

Expia Limited

Report and accounts for the year ended 31 March 2026

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Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 31 March 2026

The Trustees present their Report and Accounts for the year ended 31 March 2026, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

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

The charity's areas of operation and UK charitable registration.

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

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The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

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

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

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

The trustees are all individuals.

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 31 March 2026

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

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

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

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

Stephen Butler (Chairman)
Sally Birch
Graham Metcalfe
Daniel Terrey

The following persons served as Trustees during the year ended 31 March 2026 :-

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

Name	*Appointed*	*Resigned/Retired*
Stephen Butler (Chairman)		
Sally Birch		
Peter Lewis		***18 September 2025***
Graham Metcalfe		
Daniel Terrey		
Timothy Hargrave		***21 June 2026***

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 31 March 2026

Objects and activities of the charity

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

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

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

Getting ROTL prisoners has still not been possible this year so we have continued to support the prison workshops with equipment and stock purchases. We have prisoners working for us in the visits kitchen at both Guys Marsh and HMP Portland, giving them an opportunity to learn retail skills as well as some hospitality skills.

The running of the diner and the café during the year has enabled us to reinvest back in to the charity so we can continue to support offenders in a variety of ways.

The Departure lounge has continued to work well with over 90% of men being released from HMP Portland coming in to the diner before they leave the island. This has been well received by all those that use the facility.

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

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

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

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 31 March 2026

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

Expia Ltd has continued to support the prisoners, staff, local people and visitors with the diner and the café. We have held various events that have been successful, supporting the local community with donations and raffle prizes when asked.
Men who have "worked for us" whilst in prison have all received a leaving grant from Expia.

At Christmas we worked in partnership with HMP Portland on a hamper project. Families could purchase the hamper content and the charity funded the boxes, over 130 were delivered to the prison.

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

As stated previously we support the prisons with the various initiatives they wish to introduce to benefit the prisoners as part of their rehabilitation.

Prisoner families are always appreciative of being able to use the café and diner before they visit the prison.

We continue to offer work to ex offenders who meet the criteria and we regularly raise the issues around suitable affordable accommodation for ex offenders who wish to relocate to the area with the local authorities and our MP.

Unfortunately, due to being unable to secure a lease at the café, the board took the decision to close it in January as major refurbishment works are required for the safety of staff and customers alike.

This has had a huge impact on Expia and its income, staff redundancies and the disappointment of the many people who supported the Jailhouse Café.
Expia is currently trying to negotiate a lease so the café may reopen in the coming months.

In the meantime, the former farm shop is being prepared to reopen as the Jailhouse gift and plant shop where our branded merchandise and prison made goods will continue to be sold to the general public. This work is being carried out mainly by volunteers to whom we are very grateful for their time and effort.

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 31 March 2026

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

We are very conscious that we are situated in an area of deprivation with a lot of low income families so we are always mindful of the type of events and menu that we offer to ensure that the price is reasonable for everyone.

In the current climate, this can be very challenging, but the charity has managed to continue to offer a variety of activities et cetera to local people and other community groups requiring a venue at an affordable cost.

Various fundraising events have taken place over the year and these have been well supported by the community.

The over 65's club now manages itself and organises its own games and bingo each week.

The footfall at the Diner has continued to rise as it becomes more of a recognised destination.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

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

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

Trustees' Annual Report for the year ended 31 March 2026

Financial review

The charity's financial position at the end of the year ended 31 March 2026

The financial position of the charity at 31 March 2026 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2026	2025
	£	£
Net income	(14,731)	(1,904)
Unrestricted Revenue Funds available for the general purposes of the charity	46,568	61,298
Total Funds	46,568	61,298

Financial review of the position at the reporting date, 31 March 2026 .

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

Policies on reserves.

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

Potential redundancy payments for three full time plus part time members of staff and 7 part time members of staff comprising one weeks pay for each full year of employment: £5,000.

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

One quarter's VAT liability: £14,000.

Contract risk for contracts that have full term payment required should early termination be required: £5,000

The total required reserves are therefore £32,000. The directors are pleased to report that the reserves held at 31 March 2026 exceeded this target.

Trustees' Annual Report for the year ended 31 March 2026

Availability and adequacy of assets of each of the funds

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

Employment of disabled persons

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

Details of The Independent Examiner

Grant Taylor FCA

Member of The Institute of Chartered Accountants in England and Wales

23 Whitehill
Puddletown
Dorchester
Dorset
DT2 8SB

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 31 March 2026

Statement of the Directors Trustees' Responsibilities

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

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

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

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

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

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

Expia Limited

Company Registration Number - 08092010

Trustees' Annual Report for the year ended 31 March 2026

Method of preparation of accounts - Small company provisions

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

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

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

This report was approved by the board of trustees on 7 August 2026.



17/08/26

STEPHEN BUTLER
Director and Trustee

Expia Limited

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2026

I report to the Trustees on my examination of the financial statements of the charitable company on pages 13 to 30 for the year ended 31 March 2026 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 18.

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

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

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

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

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

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

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

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

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

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

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

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

Independent Examiner's Statement, Report and Opinion

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

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

The gross income of the charitable company in the year ended 31 March 2026 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of The Institute of Chartered Accountants in England and Wales;

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

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

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

the financial statements do not accord with those records; or

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

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

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

Signed:-

Grant Taylor FCA - Independent Examiner

Member of The Institute of Chartered Accountants in England and Wales

23 Whitehill
Puddletown
Dorchester
Dorset
DT2 8SB

This report was signed on 7 August 2026

Expia Limited - Statement of Financial Activities for the year ended 31 March 2026

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2026, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2026	2026	2026	2025
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	4,956	-	**4,956**	7,526
Charitable activities	A2	554,447	-	**554,447**	556,443
Investments	A4	1,278	-	**1,278**	1,509
Total income	**A**	**560,681**	**-**	**560,681**	**565,478**
Expenditure on:					
Charitable activities	B2	575,412	-	**575,412**	567,382
Total expenditure	**B**	**575,412**	**-**	**575,412**	**567,382**
Net income for the year		**(14,731)**	**-**	**(14,731)**	**(1,904)**
Net income after transfers	**A-B-C**	**(14,731)**	**-**	**(14,731)**	**(1,904)**
Net movement in funds		**(14,731)**	**-**	**(14,731)**	**(1,904)**
Reconciliation of funds:-	**E**				
Total funds brought forward		61,298	-	**61,298**	63,204
Total funds carried forward		**46,567**	**-**	**46,567**	**61,300**

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

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

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

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

All activities derive from continuing operations

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

Expia Limited - Statement of Financial Activities for the year ended 31 March 2026

Expia Limited - Resources applied in the year ended 31 March 2026 towards fixed assets for Charity use:-

	2026 £	2025 £
Funds generated in the year as detailed in the SOFA	(14,731)	(1,904)
Resources applied on functional fixed assets	(150)	(467)
Other applications of funds	-	-
Net resources available to fund charitable activities	**(14,881)**	**(2,371)**

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

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

Movements in revenue and capital funds for the year ended 31 March 2026

Revenue accumulated funds

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Last year Total Funds 2025 £
Accumulated funds brought forward	61,298	-	61,298	63,204
Recognised gains and losses before transfers	(14,731)	-	(14,731)	(1,904)
	46,567	**-**	**46,567**	**61,300**
Closing revenue funds	**46,567**	**-**	**46,567**	**61,300**

Summary of funds	Unrestricted and Designated funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Last Year Total Funds 2025 £
Revenue accumulated funds	46,567	-	**46,567**	61,300

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

Expia Limited - Statement of Financial Activities for the year ended 31 March 2026

Expia Limited
Income and Expenditure Account for the year ended 31 March 2026 as required by the Companies Act 2006

	2026 £	2025 £
Income		
Income from operations	559,403	563,969
Investment income		
Interest receivable	372	549
Gross income in the year before exceptional items	**560,681**	**565,478**
Gross income in the year including exceptional items	**560,681**	**565,478**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	573,765	565,518
Depreciation and amortisation	1,047	1,264
Governance costs	600	600
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	**575,412**	**567,382**
Net income before tax in the financial year	**(14,731)**	**(1,904)**
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**(14,731)**	**(1,904)**
Retained surplus for the financial year	**(14,731)**	**(1,904)**

All activities derive from continuing operations

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

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

Expia Limited - Balance Sheet as at 31 March 2026

	Note	SORP Ref		2026		2025
				£		£
Fixed assets		A				
Tangible assets	13	A2		4,159		5,056
Current assets		B				
Stocks		B1	7,559		8,222	
Debtors	15	B2	3,655		1,991	
Cash at bank and in hand		B4	86,677		70,652	
Total current assets			97,891		80,865	
Creditors: amounts falling due within one year	16	C1	(55,483)		(24,623)	
Net current assets				42,408		56,242
The total net assets of the charity				**46,567**		**61,298**
The total net assets of the charity are funded by the funds of the charity, as follows:-						
Restricted funds				-		-
Unrestricted Funds						
Unrestricted Revenue Funds	19	D3	46,567		61,298	
				46,567		61,298
Designated Funds						
Total charity funds				**46,567**		**61,298**

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

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

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

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

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

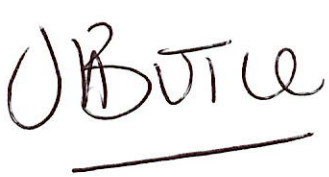
The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

STEPHEN BUTLER

Trustee

Approved by the board of trustees on 7 August 2026

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



Expia Limited

Notes to the Accounts for the year ended 31 March 2026

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

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

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 December 2026, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainites about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Notes to the Accounts for the year ended 31 March 2026

Policies relating to categories of income and income recognition.

Accounting for deferred income and income received in advance

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

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

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

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

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

Donated goods, facilities and services

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

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

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

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

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

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

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

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

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

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

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

Intangible assets

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

Tangible fixed assets

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

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

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

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

Stocks and work in progress

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

Debtors

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

Notes to the Accounts for the year ended 31 March 2026

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised after allowing for any trade discounts due.

Financial instruments including cash and bank balances

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

Leasing and hire purchase contracts and commitments

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

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

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

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

Pensions - defined contribution schemes

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

Fund Accounting

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

The charity holds no designated funds.

The charity holds no restricted funds

The charity holds no endowment funds.

2 Liability to taxation

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

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

Notes to the Accounts for the year ended 31 March 2026

3 Winding up or dissolution of the charity

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

4 Significance of financial instruments to the charity's position

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

5 Net surplus before tax in the financial year

	2026 £	2025 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	1,047	1,264
Pension costs	2,898	3,098

6 The contribution of volunteers

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

7 Staff costs and emoluments

Salary costs	2026 £	2025 £
Gross Salaries excluding trustees and key management personnel	246,956	231,161
Employer's operating costs of defined contribution pension schemes	2,898	3,098
Total salaries, wages and related costs	**259,299**	**241,073**

The average number of part time staff employed in the year was	**40**	**36**
The average number of full time staff employed in the year was	**-**	**-**
The estimated full time equivalent number of all staff employed in the year was	**20**	**18**

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

Engaged on charitable activities	**20**	18
The estimated full time equivalent number of all staff employed as above	**20**	18

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

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

Notes to the Accounts for the year ended 31 March 2026

8 Defined contribution pension schemes

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

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

9 Defined benefit pension scheme

There is no defined benefit operated by the charity

10 Remuneration and payments to Trustees and persons connected with them

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

11 Deferred income - Unrestricted and Designated funds

Current Year	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
The Postcode Lottery	-	-	39,383	39,383
Total	-	-	39,383	39,383

	2026	2025
	£	£
These deferrals are included in creditors	39,383	-

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

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

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

Notes to the Accounts for the year ended 31 March 2026

12 Intangible Fixed Assets

	2026	2025
	£	£
Trademarks:		
Cost		
At 1 April 2025	270	270
At 31 March 2026	**270**	**270**
Amortisation		
At 1 April 2025	270	270
Provided during the year	-	-
At 31 March 2026	**270**	**270**
Net book value	**-**	**-**

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

13 Tangible fixed assets

Current Year	**Land and Buildings**	**Plant & Machinery**	**Total**
	£	£	£
Cost			
At 1 April 2025	9,400	40,157	49,557
Additions	-	150	150
At 31 March 2026	**9,400**	**40,307**	**49,707**
Depreciation			
At 1 April 2025	9,400	35,101	44,501
Charge for the year	-	1,047	1,047
At 31 March 2026	**9,400**	**36,148**	**45,548**
Net book value			
At 31 March 2026	**-**	**4,159**	**4,159**
At 31 March 2025	**-**	**5,056**	**5,056**

14 Stocks & Work in Progress

	2026	2025
	£	£
Stocks before write downs	7,559	8,222
	7,559	8,222

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

	Work in Progress		*Stocks*	
	2026	**2025**	**2026**	**2025**
	£	£	£	£
Activity				
Stocks in retail food outlets	-	-	7,559	8,222
	-	-	7,559	8,222

Notes to the Accounts for the year ended 31 March 2026

15 Debtors

	2026	2025
	£	£
Prepayments and accrued income	1,749	1,701
Other debtors	1,906	290
	3,655	**1,991**

16 Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	890	3,018
Deferred Income - Unrestricted & designated funds	39,383	-
PAYE, NIC, VAT and other taxes	15,210	21,605
	55,483	**24,623**

17 Income and Expenditure account summary

	2026	2025
	£	£
At 1 April 2025	61,300	63,204
Surplus after tax for the year	(14,731)	(1,904)
At 31 March 2026	**46,569**	**61,300**

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

At 31 March 2026	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	4,159	-	-	**4,159**
Current Assets	97,891		-	**97,891**
Current Liabilities	(55,483)	-	-	**(55,483)**
	46,567	**-**	**-**	**46,567**

At 1 April 2025	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	5,056	-	-	**5,056**
Current Assets	80,865	-	-	**80,865**
Current Liabilities	(24,623)	-	-	**(24,623)**
	61,298	**-**	**-**	**61,298**

Expia Limited

Notes to the Accounts for the year ended 31 March 2026

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

	Funds brought forward from 2025	Movement in funds in 2026	Transfers between funds in 2026	Funds carried forward to 2027
		See Note 20		
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	61,298	(14,731)	-	**46,567**
Total unrestricted and designated funds	**61,298**	**(14,731)**	**-**	**46,567**
Total charity funds	**61,298**	**(14,731)**	**-**	**46,567**

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2026	2026	2026	2026
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	560,681	(575,412)	-	**(14,731)**
	560,681	**(575,412)**	**-**	**(14,731)**

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

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

22 Ultimate controlling party

The charity is under the control of its legal members.

Detailed analysis of income and expenditure for the year ended 31 March 2026 as required by the SORP 2015

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

23 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2026	2026	2026	2025
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	1,150	-	1,150	402
Total donations and gifts from individuals	1,150	-	1,150	402

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2026	2026	2026	2025
	£	£	£	£
Revenue grants from government and public bodies				
National Lottery Community Fund	3,189	-	3,189	3,380
Verne Prison	-	-	-	94
Portland Port	-	-	-	650
The Postcode Lottery	617	-	617	-
Dorset County Council	-	-	-	3,000
Total public sector revenue grants	3,806	-	3,806	7,124
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	4,956	-	4,956	7,526

24 Income from charitable activities - Trading Activities

Current year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total funds
	2026	2026	2026	2025
	£	£	£	£
Primary purpose and ancillary trading				
Café and visits income	554,175	-	554,175	556,443
Total Primary purpose and ancillary trading	554,447	-	554,447	556,443

Expia Limited

Detailed analysis of income and expenditure for the year ended 31 March 2026 as required by the SORP 2015

25 Total Income from charitable activities

Current year		Current year Unrestricted Funds 2026 £	Current year Restricted Funds 2026 £	Current year Total Funds 2026 £	Prior Year Total Funds 2025 £
Total income from charitable trading		554,447	-	554,447	556,443
Total from charitable activities	**A2**	**554,447**	**-**	**554,447**	**556,443**

26 Investment income

		Current year Unrestricted Funds 2026 £	Current year Restricted Funds 2026 £	Current year Total Funds 2026 £	Prior Year Total Funds 2025 £
Bank Interest Receivable		372	-	372	549
Total investment income	**A4**	**1,278**	**-**	**1,278**	**1,509**

27 Expenditure on charitable activities - Charitable trading

Current Year		Current year Unrestricted Funds 2026 £	Current year Restricted Funds 2026 £	Current year Total Funds 2026 £	Prior Year Total Funds 2025 £
Cost of goods for primary purpose trading - Including movement in stock		218,726	-	218,726	227,103
Costs of ancillary trading to benefit beneficiaries - Including movement in stock for ancillary trading		663	-	663	2,035
Gross wages and salaries - charitable trading activities		246,956	-	246,956	231,161
Defined contribution pension costs - charitable trading activities		2,898	-	2,898	3,098
Reallocated from support costs		95,929	-	95,929	96,421
Total charitable trading costs	**B2b**	**574,617**	**-**	**574,617**	**566,632**

28 Expenditure on charitable activities- Grant funding of activities

Current Year		Current year Unrestricted Funds 2026 £	Current year Restricted Funds 2026 £	Current year Total Funds 2026 £	Prior Year Total Funds 2025 £
Prisoner release grants		195	-	195	150
Total grantmaking costs	**B2c**	**195**	**-**	**195**	**150**

Detailed analysis of income and expenditure for the year ended 31 March 2026 as required by the SORP 2015

29 Support costs for charitable activities

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2026	2026	2026	2025
	£	£	£	£
Employee costs not included in direct costs				
Travel and subsistence - staff	758	-	**758**	**236**
Staff uniform	183	-	**183**	**609**
Volunteer costs				
Volunteers' expenses	40	-	**40**	-
Premises Expenses				
Rates and water charges	4,445	-	**4,445**	**3,017**
Expia House refurbishment	125	-	**125**	**2,600**
Administrative overheads				
Telephone, fax and internet	1,068	-	**1,068**	**303**
Stationery and printing	909	-	**909**	**731**
Hire of equipment	3,090	-	**3,090**	**2,394**
Software licences and expenses	427	-	**427**	**393**
Advertising and marketing	563	-	**563**	**2,318**
Liability and contents insurance	4,150	-	**4,150**	**4,234**
Sundry expenses	1,359	-	**1,359**	**913**
Equipment, repairs, expenses and maintenance	25,012	-	**25,012**	**32,578**
Charitable donations	1,194	-	**1,194**	**1,500**
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	3,000	-	**3,000**	**3,000**
Consultancy fees	-	-	**-**	**-**
Management fees	30,690	-	**30,690**	**26,448**
Other legal and professional	5,449	-	**5,449**	**5,256**
Financial costs				
Bank charges	6,827	-	**6,827**	**6,050**
Depreciation & Amortisation in total for	1,047	-	**1,047**	**1,264**
Support costs before reallocation	**95,929**	**-**	**95,929**	**96,421**
Less support costs reallocated to specific activities				
To charitable trading costs	(95,929)	-	**(95,929)**	**(96,421)**
Total support costs - Current Year	**-**	**-**	**-**	**-**

-

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

-

Administrative overheads

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

Detailed analysis of income and expenditure for the year ended 31 March 2026 as required by the SORP 2015

30 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2026	2026	2026	2025
	£	£	£	£
Independent Examiner's fees	600	-	600	600
Total Governance costs	600	-	600	600

All the expenditure in the prior year was unrestricted.

31 Total Charitable expenditure

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2026	2026	2026	2025
		£	£	£	£
Total charitable trading costs	B2b	574,617	-	574,617	566,632
Total grantmaking costs	B2c	195	-	195	150
Total support costs	B2d	-	-	-	-
Total Governance costs	B2e	600	-	600	600
Total charitable expenditure	B2	575,412	-	575,412	567,382

All the expenditure in the prior year was unrestricted.

Prior Year		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2025	2025	2025
		£	£	£
Total charitable trading costs	B2b	566,632	-	566,632
Total grantmaking costs	B2c	150	-	150
Total Governance costs	B2e	600	-	600
Total charitable expenditure	B2	567,382	-	567,382